Finance (No. 2) Act, 1996

Section 33 - in sub-heading No. 3302.10, for the entry in column

1996. (2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or, if by virtue of any provision of the Income Tax Act, income tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1989 or the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996, is a loss, then, for the purposes of sub-section (8) ofSection 2-of this Act,- (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1989, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996, (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996, (iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996, (iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996, (v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April, 1995 orthe 1st day of April, 1996, (vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995 or the 1st day of April, 1996, (vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, and (viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1997. (3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2). (4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to theFinance Act, 1988-(26 of 1988), or of the First Schedule to theFinance Act, 1989-(13 of 1989), or of the First Schedule to theFinance Act, 1990-(12 of 1990), or of the First Schedule to theFinance (No. 2) Act, 1991-(49 of 1991), or of the First Schedule to theFinance Act, 1992-(18 of 1992), or of the First Schedule to theFinance Act, 1993-(38 of 1993), or of the First Schedule to theFinance Act, 1994-(32 of 1994), or of the First Schedule to theFinance Act, 1995(22 of 1995), shall be set off under sub-rule (1), or, as the case may be, sub-rule (2). Rule 9.-Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil. Rule 10.-The provisions of the Income Tax Act relating to procedure for assessment (including the provisions ofSection 288-Arelating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income. Rule 11.-For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income Tax Act for the purposes of assessment of the total income. SCHEDULE 02: THE SECOND SCHEDULE [See Section 67-] In the First Schedule to the Customs Tariff Act,- (1) In Chapter 4, for the entry in column (4) occurring against all the sub-heading Nos., (except sub-heading Nos. 0402.10 and 0402.21), the entry "30%" shall be substituted; (2) In Chapter 7- (i) in sub-heading Nos. 0713.10, 0713.20, 0713.31, 0713.32, 0713.33, 0713.39, 0713.40, 0713.50 and 0713.90, for the entries in column (4) and column (5) occurring against each of them, the entries "5%" and "5%" shall respectively be substituted; (ii) in sub-heading Nos. 0714.10. 0714.20 and 0714.90, for the entries in column (4) and column (5) occurring against each of them, the entries "10%" and "10%" shall respectively be substituted, (3) In Chapter 8- (i) in sub-heading No. 0801.31, for the entries in column (4) and column (5), the entries "Free" and "Free" shall respectively be substituted; (ii) in sub-heading No. 0804.10, for the entries in column (4) and column (5), the entries "30%" and "20%" shall respectively be substituted; (iii) in sub-heading No. 0806.20, for the entries in column (4) and column (5), the entries "130%" and "120%" shall respectively be substituted; (iv) in sub-heading No. 0810.90, for the entries in column (4) and column (5), the entries "10%" and "10%" shall respectively be substituted; (4) In Chapter 9- (i) in sub-heading No. 0903.00, for the entries in column (4) and column (5) occurring against each of them, (he entries "30%" and "30% less 26 paise per kg." shall respectively be substituted', (ii) in sub-heading Nos. 0904.11 and 0904.12, for the entries in column (4) and column (5), occurring against each of them, the entries "30%" and "22.5%" shall respectively be substituted, (iii) in sub-heading Nos. 0904.20 and 0905.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;, (iv) in sub-heading Nos. 0906.10, 0906.20, 0907.00 and 0908.10, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "22.5%" shall respectively be .'iuh.ftituled_, (v) in sub-heading No. 0908.20, for the entry in column (4), the entry "30%" shall be substituted-, (vi) in sub-heading No. 0908.30, for the entries in column (4) and column (5), the entries "30%" and "22.5%" shall respectively be substituted; (vii) in sub-heading Nos. 0909.10, 0909.20, 0909.30, 0909.40, 0909.50, 0910.10, 0910.20, 0910.30, 0910.40, 0910.50, 0910.91 and 0910.99, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted, (5) In Chapter 11, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 1107.10, 1107.20, 1108.11, 1108.12, 1108.13, 1108.14, 1108.19 and 1108.20), the entry "30%" shall be substituted; (6) In Chapter 12, in sub-heading No. 1211.90, for the entry in column (4), the entry "10%" shall be substituted; (7) In Chapter 13, in sub-heading Nos. 1302.19 and 1302.20, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted, (8) In Chapter 15- (i) in sub-heading No. 1501.00, for the entry in column (4), the entry "40%" shall be substituted, (ii) in sub-heading No. 1502.00, for the entry in column (4), the entry "10%" shall be substituted, (iii) in sub-heading Nos. 1503.00, 1504.10, 1504.20, 1504.30, 1505.10, 1505.90 and 1506.00, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted, (iv) in sub-heading Nos. 1507.10 and 1507.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted-, (v) in sub-heading Nos. 1508.10 and 1508.90, for the entries in column (4) and column (5) occurring against each of them, the entries "40%" and "30%" shall respectively be substituted-, (vi) in sub-heading Nos. 1509.10, 1509.90 and 1510.00, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted, (vii) in sub-heading Nos. 1511.10, 1511.90, 1512.11, 1512.19, 1512.21, 1512.29, 1513.11, 1513.19, 1513.21 and 1513.29, for the entries in column (4) and column (5) occurring against each of them, the entries "40%" and "30%" shall respectively be substituted, (viii) in sub-heading Nos. 1514.10 and 1514.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted-, (ix) in sub-heading Nos. 1515.11, 1515.19, 1515.21, 1515.29, 1515.30, 1515.40, 1515.50. 1515.60, and 1515.90, for the entries in column (4) and column (5) occurring against each of them, the entries "40%" and "30%" shall respectively be substituted; (x) in sub-heading Nos. 1516.10, 1516.20, 1517.10, 1517.90, 1518.00, 1520.00, 1521.10, 1521.90 and 1522.00, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; (9) In Chapter 17- (i) in sub-heading Nos. 1702.11 and 1702.19, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (ii) in sub-heading Nos. 1703.10 and 1703.90, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted, (10) In Chapter 18, for the entry in column (4) occurring against all the sub-heading Nos., the entry "40%" shall be substituted; (11) In Chapter 19, in sub-heading No. 1901.10, for the entry in column (4), the entry "10%" shall be substituted; (12) In Chapter 21, in sub-heading No. 2106.90, for the entry in column (4), the entry "195%" shall be sustituted; (13) In Chapter 22- (i) in sub-heading No. 2203.00, for the entry in column (4), the entry "150%" shall be substituted, (ii) in sub-heading Nos. 2204,10, 2204.21 and 2204.29, for the entry in column (4) occurring against each of them, the entry "275%" shall be substituted, (iii) in sub-heading No. 2204.30 for the entry in column (4), the entry "150%" shall be substituted, (iv) in sub-heading Nos. 2205.10 and 2205.90, for the entry in column (4), occurring against each of them, the entry "275%" shall be substituted, (v) in sub-heading No. 2206.00 for the entry in column (4), the entry "150%" shall be substituted-, (vi) in sub-heading No. 2207.10 for the entry in column (4), the entry "275%" shall be substituted, (vii) in sub-heading No. 2207.20, for the entry in column (4), the entry "10%" shall be substituted-, (viii) in sub-heading Nos. 2208.20, 2208.30, 2208.40, 2208.50, 2208.60, 2208.70, and 2208.90, for the entry in column (4), occurring against each of them, the entry "275%" shall be substituted, (14) In Chapter 23, in sub-heading No. 2301.20, for the entry in column (4), the entry "10%" shall be substituted, (15) In Chapter 25- (i) in sub-heading No. 2501.00, for the entry in column (4), the entry "40%" shall be substituted, (ii) in sub-heading No. 2502.00, for the entry in column (4), the entry "25%" shall be substituted, (iii) in sub-heading No. 2503.00, for the entry in column (4), the entry "40%" shall be substituted-, (iv) in sub-heading Nos. 2504.10 and 2504.90, for the entries in column (4) and column (5), occurring against each of them, the entries "40%" and "30%" shall respectively be substituted-, (v) in sub-heading Nos. 2505.10, 2505.90, 2506.10, 2506.21, 2506.29, 2507.00, 2508.10, 2508.20, 2508.30, 2508.40, 2508.50, 2508.60, 2508.70 and 2509.00, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted, (vi) in sub-heading Nos. 2510.10 and 2510.20, for the entry in column (4) occurring against each of them, the entry "Free" shall be substituted, (vii) in sub-heading Nos. 2511.10, 251 1.20, 2512.00, 2513.1 1, 2513.19, 2513.20 and 2514.00, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted; (viii) in sub-heading Nos. 2515.11, 2515.12, 2515.20, 2516.11, 2516.12, 2516.21, 2516.22, 2516.90, 2517.10,2517.20,2517.30, 2517.41, and 2517.49 for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; (ix) in sub-heading Nos. 2518.10, 2518.20, 2518.30, 2520.10 and 2520.20, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted; (x) in sub-heading Nos. 2521.00, 2522.10. 2522.20, 2522.30, 2523.10, 2523.21, 2523.29, 2523.30, 2523.90 and 2524.00, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; (xi) in sub-heading Nos. 2525.10, 2525.20, 2525.30, 2526.10 and 2526.20, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted; (xii) in sub-heading No. 2527.00, for the entries in column (4) and column (5), the entries "25%" and "15%" shall respectively be substituted; (xiii) in sub-heading Nos. 2528.10, 2528.90, 2529.10, 2529.21, 2529.22, 2529.30, 2530.10, 2530.20, 2530.40 and 2530.90, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted, (16) In Chapter 26- (i) in sub-heading Nos. 2601.11, 2601.12 and 2601.20, for the entry in column (4) occurring against each of them, the entry "5%" shall be substituted; (ii) in sub-heading Nos. 2620.11, 2620.19 and 2620.30, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted, (17) In Chapter 27- (i) in sub-heading Nos. 2701.11, 2701.12, 2701.19, 2701.20, 2702.10, 2702.20, 2703.00 and 2704.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted-, (ii) in sub-heading Nos. 2705.00, 2706.00, 2707.10, 2707.20, 2707.30, 2707.40, 2707.50, 2707.60, 2707.91, 2707.99, 2708.10 and 2708.20, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (iii) in sub-heading No. 2709.00, for the entry in column (4), the entry "25%" shall be substituted, (iv) in sub-heading No. 2710.00, for the entry in column (4), the entry "30%" shall be substituted; (v) in sub-heading Nos. 271 1.1 1, 2711.12, 271 1.13, 271 1.14, 2711.19, 2711.21 and 2711.29, for the entry incolumn (4) occurring against each of them, the entry "10%" shall be substituted; (vi) in sub-heading Nos. 2712.10, 2712.20 and 2712.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (vii) in sub-heading No. 2713.11, for the entry in column (4), the entry "25%" shall be substituted; (viii) in sub-heading Nos. 2713.12, 2713.20 and 2713.90, for the entry in column (4) occurring against each of them, [he entry "30%" shall be substituted; (ix) in sub-heading Nos. 2714.10 and 2714.90, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (x) in sub-heading No. 2715.00, for the entry in column (4), the entry "30%" shall be substituted-, (18) In Chapter 28,- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2801.20, 2815.1 1, 2815.12 and 2845.10), the entry "40%" shall be substituted, (ii) in sub-heading No. 2801.20, for the entry in column (4), the entry " 10%" shall be substituted, (iii) in sub-heading Nos. 2815.11 and 2815.12, for entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (iv) in sub-heading No. 2845.10, for the entry in column (4), the entry "10%" shall be substituted-, (19) In Chapter 29- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 2901.10,2901.21,2901.22,2901.23,2901.24,2901.29,2902.11,2902.19,2902.20,2902.30,2902.41, 2902.42, 2902.43, 2902.44, 2902.50, 2902.60, 2902.70, 2902.90, 2903.15, 2903.21, 2905.31, 2907.11, 2915.21, 2917.12, 2917.36, 2917.37, 2918.12, 2926.10, 2933.21, 2933.71, 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.41, 2939.42, 2939.49, 2939.50, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90), the entry "40%" shall be substituted; (ii) in sub-heading Nos. 2901.10, 2901.21, 2901.22, 2901.23, 2901.24, 2901.29, 2902.11, 2902.19, 2902.20, 2902.30, 2902.41, 2902.42, 2902.43, 2902.44, 2902.50, 2902.60, 2902.70, 2902.90, 2903.15 and 2903.21, for the entry in column (4) occurring against each of them, [he entry "10%" shall be substituted; (iii) in sub-heading No. 2905.31, for the entry in column (4), the entry "25%" shall be substituted; (iv) in sub-heading No. 2907. II, for the entry in column (4), the entry "30%" shall be substituted; (v) in sub-heading Nos. 2915.21, 2917.12 and 2917.36, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted; (vi) in sub-heading No. 2917.37, for the entries in column (4) and column (5), the entries "25%" and " 15%" shall respectively be substituted; (vii) in sub-heading No. 2918.12, for the entry in column (4), the entry "25%" shall be substituted; (viii) in sub-heading No. 2926.10, for the entry in column (4), the entry "10%" shall be substituted; (ix) in sub-heading No. 2933.21, for the entry in column (4), the entry "25%" shall be substituted; (x) in sub-heading No. 2933.71, for the entries in column (4) and column (5), the entries "30%" and "20%" shall respectively be substituted; (xi) in sub-heading Nos. 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29 and 2936.90, for the entries in column (4) and column (5), occurring against each of them, the entries "40%" and "34%" shall respectively be substituted; (xii) in sub-heading Nos. 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92, 2937.99, 2939.41, 2939,42, 2939.49 and 2939.50, for the entries in column (4) and column (5), occurring against each of them, the entries "40%" and "30%" shall respectively be substituted; (xiii) in sub-heading Nos. 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entries in column (4) and column (5), occurring against each of them, the entries "40%" and "34%" shall respectively be substituted; (ii) in sub-heading Nos. 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40 and 3006.50, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; (iii) in sub-heading No. 3006.60, for the entry in column (4), the entry "Free" shall be substituted; (21) In Chapter 31, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3102.21, 3102.50, 3104.30, 3105.20, 3105.30, 3105.40, 3105.51, 3105.59, 3105.60, and 3105.90), the entry "40%" shall be substituted; (22) In Chapter 32- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3201.10, 3201.20 and 3201.90), the entry "40%" shall be substituted; (ii) in sub-heading Nos. 3201.10 and 3201.20, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (iii) in sub-heading No. 3201.90, for the entries in column (4) and column (5), the entries "10%" and "Free" shall respectively be substituted; (23) In Chapter 4), the entry "195%" shall be substituted; (24) In Chapter 35, for the entry in column (4) occurring against all the sub-heading Nos. the entry "40%" shall be substituted; (25) In Chapter 36, for the entry in column (4) occurring against all the sub-heading Nos., the entry "40%" shall be substituted; (26) In Chapter 37- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3701.20 and 3702.20), the entry "30%" shall be substituted; (ii) in sub-heading Nos. 3701.20 and 3702.20, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (27) In Chapter 38- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3801.10, 3802.10, 3812.10, 3815.11, 3815.12, 3815.19 3815.90 and 3817.10), the entry "40%" shall be substituted; (ii) in sub-heading Nos. 3801.10, 3802.10 and 3812.10, for the entries in column (4) and column (5) occurring against each of them, the entries "40%" and "30% shall respectively be substituted; (ill) in sub-heading Nos. 3815.11 and 3815.12, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (iv) in sub-heading Nos. 3815.19, 3815.90 and 3817.10, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (28) In Chapter 39- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 3916.10, 3916.20, 3916.90, 3917.10,3917.21, 3917.22, 3917.23, 3917.29, 3917.31, 3917.32. 3917.33, 3917.39, 3917.40, 3918.10, 3918.90, 3919.10, 3919.90, 3920.10, 3920.20, 3920.30, 3920.41, 3920.42, 3920.51, 3920.59, 3920.61, 3920.62, 3920.63, 3920.69, 3920.71, 3920.72, 3920.73, 3920.79, 3920.91, 3920.92, 3920.93, 3920.94, 3920.99, 3921.11, 3921.12, 3921.13, 3921.14, 3921.19, 3921.90, 3922.10, 3922.20, 3922.90, 3923.10, 3923.21.3923.29, 3923.30, 3923.40, 3923.50, 3923.90, 3924.10, 3924.90, 3925.10, 3925.20, 3925.30, 3925.90, 3926.10, 3926.20, 3926.30, 3926.40 and 3926.90). the entry "30%" shall be substituted; (ii) in sub-heading Nos. 3916.10, 3916.20, 3916.90, 3917.10, 3917.21, 3917.22, 3917.23, 3917.29, 3917.31, 3917.32, 3917.33, 3917.39, 3917.40, 3918.10, 3918.90, 3919.10, 3919.90, 3920.10, 3920.20, 3920.30, 3920.41, 3920.42, 3920.51, 3920.59, 3920.61, 3920.62, 3920.63, 3920.69, 3920.71, 3920.72, 3920.73, 3920.79, 3920.91, 3920.92, 3920.93, 3920.94, 3920.99, 3921.11, 3921.12, 3921.13, 3921.14, 3921.19, 3921.90, 3922.10, 3922.20, 3922.90, 3923.10, 3923.21, 3923.29, 3923.30, 3923.40, 3923.50, 3923.90, 3924.10, 3924.90, 3925.10, 3925.20, 3925.30, 3925.90, 3926.10, 3926.20, 3926.30, 3926.40 and 3926.90, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; (29) In Chapter 40, in sub-heading Nos. 4001.10, 4001.21, 4001.22 and 4001.29, for the entry incolumn (4) occurring against each of them, the entry "20%" shall be substituted; (30) In Chapter 41- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4101.10, 4101.21, 4101.22, 4101.29, 4101.30, 4101.40, 4102.10, 4102.21, 4102.29, 4103.10, 4103.20 and 4103.90), the entry "20%" shall be substituted; (ii) in sub-heading Nos. 4101.10, 4101.21, 4101.22, 4101.29, 4101.30, 4101.40, 4102.10, 4102.21, 4102.29, 4103.10, 4103.20 and 4103.90, for the entry in column (4) occurring against each of them, the entry "Free" shall be substituted; (31) In Chapter 43, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4303.10, 4303.90 and 4304.00), the entry "10%" shall be substituted; (32) In Chapter 44- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4401.10, 4401.21, 4401.22, 4401.30, 4402.00, 4403.10, 4403.20, 4403.41,4403.49, 4403.91, 4403.92 and 4403.99), the entry "30%" shall be substituted; (ii) in sub-heading Nos. 4401.10, 4401.21, 4401.22, 4401.30, 4402.00, 4403.10, 4403.20, 4403.41, 4403.49, 4403.91, 4403.92 and 4403.99, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (33) In Chapter 45, for the entry in column (4) occurring against all the sub-heading Nos.. the entry "30%" shall be substituted; (34) In Chapter 47- (i) for the entry in column (4) occurring against all the sub-heading Nos, (except sub-heading No. 4702.00), the entry "5%" shall be substituted; (ii) in sub-heading No. 4702.00 for the entry in column (4), the entry "10%" shall be substituted', (35) In Chapter 48, in sub-heading Nos. 4801.00, 4802.10, 4802.20, 4802.30, 4802.40, 4802.51, 4802.52, 4802.53. 4807.10, 4807.90, 4808.10, 4808.20, 4808.30, 4808.90, 4809.10, 4809.20, 4809.90, 4810.11, 4810.12, 4810.21, 4810.29, 4810.31, 4810.32, 4810.39, 4810.91, 4810.99, 4811.10,4811.21, 4811.29,4811.31, 4811.39, 4811.40 and 48 II.90, for the entry incolumn (4) occurring against each of them, the entry "20%" shall be substituted; (36) In Chapter 49- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 4902.10. 4902.90. 4904.00, 4905.10, 4905.91, 4905.99 and 4906.00), the entry "20%" shall be substituted; (ii) in sub-heading Nos. 4902.10, 4902.90 and 4904.00, for the entry in column (4) occurring against each of them, the entry "Free" shall be substituted; (iii) in sub-heading Nos. 4905.10, 4905.91, 4905.99 and 4906.00. for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (37) In Chapter 50, in sub-heading No, 5001.00, for the entry in column (4), the entry "40%" shall be substituted; (38) In Chapter 51, in sub-heading No. 5105.30, for the entry in column (4), the entry "40%" shall be substituted; (39) In Chapter 53, in sub-heading Nos. 5301.10, 5301.21, 5301.29, 5301.30, 5302.10, 5302.90, 5303.10, 5303.90, 5304.10, 5304.90, 5305.11. 5305.19, 5305.21, 5305.29, 5305.91 and 5305.99, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (40) In Chapter 54, in sub-heading Nos. 5402.10, 5402.20, 5402.31, 5402.32, 5402.33, 5402.39, 5402.41, 5402.42, 5402.43, 5402.49, 5402.51, 5402.52, 5402.59, 5402.61, 5402.62, 5402.69, 5403.10, 5403.20, 5403.31, 5403.32, 5403.33, 5403.39, 5403.41, 5403.42 and 5403.49, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted;

(41) In Chapter 55, in sub-heading Nos. 5501.10, 5501.20, 5501.30, 5501.90, 5502.00, 5503.10, 5503.20, 5503.30, 5503.40, 5503.90, 5504.10, 5504.90, 5506.10, 5506.20, 5506.30, 5506.90 and 5507.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (42) In Chapter 63, in sub-heading Nos. 6310.10 and 6310.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (43) In Chapter 68, in sub-heading Nos. 6806,10, 6806.20 and 6806.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (44) In Chapter 69, in sub-heading Nos. 6902.10, 6902.20 and 6902.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (45) In Chapter 72, for the entry in column (4) occurring against all the sub-heading Nos., the entry "30%" shall be substituted; (46) In Chapter 73, for the entry in column (4) occurring against all the sub-heading Nos.. the entry "30%" shall be substituted; (47) In Chapter 74, for the entry in column (4) occurring against all the sub-heading Nos.. the entry "30%" shall be substituted; (48) In Chapter