

Finance (No. 2) Act, 1996

Section 59 - in heading No. 59.07, for sub-heading No. 5907.90 and the entries relating thereto, the following sub-headings and the

20) In Chapter 63, for heading No. 63.07 and the entries relating thereto, the following shall be substituted, namely:- "63.07 OTHER MADE-UP ARTICLES NOT ELSEWHERE SPECIFIED 6307.10 Indian National Flag Nil 6307.90 Other 10%"; (21) In Chapter 70, in heading No. 70.11, for sub-heading No. 7011.10 and the entries relating thereto, the following sub-heading and the entries shall be substituted, namely :- "7011.10 Glasses for corrective spectacles and flint buttons Nil"; (22) In Chapter 73- (i) for heading No. 73.19 and the entries relating thereto, the following shall be substituted, namely :- "73.19 SEWING NEEDLES, KNITTING-NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS, AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED 7319.10 Sewing Needles Nil 7319.90 Other 15%"; (ii) for heading No. 73.23 and the entries relating thereto, the following shall be substituted, namely :- "73.23 TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE OF IRON OR STEEL 7323.10 Pressure Cookers 10% 7323.90 Other 15%"; (23) In Chapter 76, for heading No. 76.15 and the entries relating thereto, the following shall be substituted, namely:- "76.15 TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF. OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM 7615.10 Table, Kitchen or other household articles and parts 15% thereof; pot scourers and scouring or polishing pads, gloves and the like 10% 7615.20 Pressure Cookers 7615.30 Sanitary ware and parts thereof 15% (24) In Chapter 84- (i) in heading No. 84.13, for sub-heading Nos. 8413.10 and 8413.90 and the entries relating thereto, the following sub-headings and the entries shall be substituted, namely :- -Power-driven pumps primarily designed for handling water: 8413.11 Centrifugal pumps (horizontal or vertical) Nil 8413.12 Deep tube-well turbine pumps Nil 8413.13 Submersible pumps Nil 8413.14 Axial flow and mixed flow vertical pumps Nil 8413.19 - - Other 10% 8413.20 Hand pumps Nil 8413.80 Other 10% Parts: 8413.91 - - Of hand pumps for handling water Nil 8413.99 - - Other 15%"; (ii) in heading No. 84.14, for sub-heading Nos. 8414.10, 8414.20, 8414.80, 8414.91 and 8414.99 and the entries relating thereto, the following sub-headings and the entries shall be substituted, namely :- "8414.10 Bicycle Pumps Nil 8414.20 Hand Pumps Nil 8414.30 Gas compressors of a kind used in refrigerating and 40% air-conditioning appliances and machinery 8414.40 Electric fans 10% 8414.80 Other 10% Parts and accessories: 8414.91 - - Of goods covered by sub-heading No. 8414.10 Nil 8414.92 - - Of goods covered by sub-heading No. 8414.30 40% 8414.99 - - Other 15%"; (iii) for heading No. 84.18 and the entries relating thereto, the following shall be substituted, namely :- "84.18 REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR-CONDITIONING MACHINES OF HEADING No. 84.15 8418.10 All goods other than parts 20% 8418.90 Parts 40%"; (iv) for heading No. 84.19 and the entries relating thereto, the following shall be substituted, namely :- "84.19 MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING. ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OR A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC 8419.10 Refrigeration or air-conditioning machinery 40% 8419.80 Other 10% Parts: 8419.91 Of goods covered by sub-heading No. 8419.10 40% 8419.99 - - Other 15%"; (v) in heading No. 84.22, for sub-heading No. 8422.90 and the entries relating thereto, the following subheadings and the entries shall be substituted,

namely :- "8422.99 Other 10% 8422.90 Parts 15%"; (vi) in heading No. 84.24, for sub-heading Nos. 8424.10 and 8424.90 and the entries relating thereto, the following sub-headings and the entries shall be substituted, namely :- "8424.10 Mechanical appliances of a kind used in agriculture Nil or horticulture 8424.80 Other 10% Parts: 8424.91 Of goods covered by sub-heading No. 8424.10 Nil 8424.99 - - Other 15%"; (vii) for heading No. 84.28 and the entries relating thereto, the following shall be substituted, namely :- "84.28 OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS) 8428.10 Lifts and escalators 15% 8428.90 Other 10%"; (viii) for heading No. 84.69 and the entries relating thereto, the following shall be substituted, namely :- "84.69 TYPEWRITERS AND WORD-PROCESSING MACHINES 8469.10 Braille typewriters Nil 8469.90 Other 15%"; (ix) in heading No. 84.81, for sub-heading Nos. 8481.10, 8481.80, 8481.91 and 8481.99 and the entries relating thereto, the following sub-headings and the entries shall be substituted, namely :- "8481.10 Expansion valves and Solenoid valves for 40% refrigerating and air-conditioning appliances and machinery 8481.20 Bicycle valves Nil 8481.80 Other 15% Parts: 8481.91 Of goods covered by sub-heading No. 8481.10 40% 8481.92 Of goods covered by sub-heading No. 8481.20 Nil 8481.99 - - Other 15%"; (25) In Chapter 85- (i) for heading No. 85.24 and the entries relating thereto, the following shall be substituted, namely :- "85.24 RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37 8524.10 Gramophone records 15% 8524.20 Computer software Nil Magnetic tapes: 8524.31 Audio tapes in any form 20% 8524.32 Audio cassettes Nil 8524.33 Video tapes in any form 20% 8524.34 Video cassettes 20% 8524.39 - Other 20% 8524.40 Magnetic discs 20% 8524.90 Other 20%"; (ii) for heading No. 85.43 and the entries relating thereto, the following shall be substituted, namely :- "85.43 - ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER 8543.10 Machinery for the production of a commodity 10% 8543.90 Other 20%"; (iii) for heading No. 85.44 and the entries relating thereto, the following shall be substituted, namely :- "85.44 INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO- AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS 8544.10 Fibre optic cables 20% 8544.90 Other 25%"; (26) In Chapter 87- (i) for heading Nos. 87.01, 87.02 and 87.03 and the entries relating thereto, the following shall be substituted. namely:- "87.01 TRACTORS (OTHER THAN TRACTORS OF HEADING NO. 87.09) 8701.10 Tractors of engine capacity not exceeding 1800cc Nil 8701.90 Other 10% 87.02 MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF MORE THAN SIX PERSONS, EXCLUDING THE DRIVER 8702.10 Motor vehicles principally designed for the 20% transport of more than six persons, but not more than twelve persons, excluding the driver 8702.90 Other 15% 87.03 8703.00 MOTOR CARS AND OTHER MOTOR 40%"; VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF NOT MORE THAN SIX PERSONS. EXCLUDING THE DRIVER, INCLUDING RACING CARS (ii) in heading No. 87.06, for sub-heading Nos. 8706.10 and 8706.20 and the entries relating thereto, the following sub-headings and the entries shall be substituted, namely :- " For the vehicles of heading No. 87.01 : 8706.11 For the vehicles of sub-heading No. 8701.10 Nil 8706.19 For the vehicles of sub-heading No. 8701.90 10% -- For the vehicles of heading No. 87.02 : 8706.21 For the vehicles of sub-heading No. 8702.10 20% 8706.29 For the vehicles of sub-heading No. 8702.90 15%"; (iii) for heading No. 87.11 and the entries relating thereto, the following shall be substituted, namely :- "87.11 MOTOR CYCLES (INCLUDING SCOOTERS AND MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS 8711.10 Two-wheeled motor vehicles of engine capacity not 15% exceeding 75 cubic centimetres 8711.20 Two-wheeled motor vehicles of engine capacity 25% exceeding 75 cubic centimetres 8711.30 Side-cars 15% 8711.90 Other 25%"; (27) In Chapter 90- (i) for heading No. 90.01 and the entries relating thereto, the following shall be substituted, namely :- "90.01 OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING NO. 85.44; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL. UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED 9001.10 Spectacle lenses, intraocular lenses and

contact Nil lenses 9001.90 Other 20%"; (ii) for heading No. 90.17 and the entries relating thereto, the following shall be substituted, namely :- "90.17 DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE. DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES. DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE. MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER 9017.10 Drawing and mathematical instruments Nil 9017.90 Other 10%"; (28) In Chapter 91, for heading Nos. 91.01 and 91.02 and the entries relating thereto, the following shall be substituted, namely:- "91.01 WRIST-WATCHES. POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL 9101.10 Braille watches Nil 9101.90 Other 10% 91.02 WRIST-WATCHES. POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP- WATCHES, OTHER THAN THOSE OF HEADING NO. 91.01 9102.10 Braille watches Nil 9102.90 Other 10%"; (29) In Chapter 96, for heading No. 96.06 and the entries relating thereto, the following shall be substituted, namely:- "96.06 BUTTONS, PRESS-FASTENERS, SNAP- FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS 9606.10 - Buttons and button blanks Nil 9606.90 - Other 20%".

SCHEDULE 04: THE FOURTH SCHEDULE (SeeSection 83-) PART I In the First Schedule to the Additional Duties of Excise Act,- (1) In sub-heading No. 1703.31, for the entry in column (4), the entry "Rs. 21 per quintal" shall be substituted; (2) In sub-heading No. 1701.39, for the entry in column (4), the entry "Rs. 37 per quintal" shall be substituted; (3) In sub-heading Nos. 5207.21, 5207.22, 5207.23 and 5207.29, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; (4) In sub-heading Nos. 5208.21, 5208.22, 5208.23 and 5208.29. for the entry in column (4), occurring against each of them, the entry "10%" shall be substitute; (5) In sub-heading Nos. 5209.21, 5209.22, 5209.23 and 5209.29, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; (6) In sub-heading Nos. 5406.21, 5406.22, 5406.23 and S406.29, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted,d (7) In sub-heading Nos. 5407.21, 5407.22, 5407.23 and 5407.29, for the entry in column (4), occurring against each them, the entry "10%" shall be substituted; (8) In sub-heading Nos. 5511.21, 5511.22, 5511.23 and 5511.29, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; (9) In sub-heading Nos. 5512.21, 5512.22, 5512.23 and 5512.29, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; (10) In sub-heading Nos. 5513.21. 5513.22, 5513.23 and 5513.29, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; (11) In sub-heading Nos. 5514.21, 5514.22, 5514.23 and 5514.29, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; (12) In sub-heading Nos. 5801.22 and 5801.32, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; (13) In sub-heading Nos. 5802.22, 5802.32 and 5802.52, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; (14) In heading No. 58.04- (i) for the entry in column (3), the following entry shall be substituted, namely :- "LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADING NO. 60.02"; (ii) in sub-heading Nos. 5804.11 and 5804.12, for the entry in column (4), occurring against each of them, the entry "5%" shall be substituted; (15) In sub-heading Nos. 5901.10 and 5901.90, for the entry in column (4), occurring against each of them, the entry "5%" shall be substituted; (16) In sub-heading Nos. 6001.11, 6001.12, 6001.21, 6001.22, 6001.91and 6001.92, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; (17) In sub-heading Nos. 6002.10 and 6002.20, for the entry in column (4), occurring against each of them, the entry "Nil" shall be substituted; (18) In sub-heading Nos. 6002.30, 6002.42, 6002.43, 6002.92 and 6002.93, for the entry in column (4), occurring against each of them, the entry "10%" shall be substituted; PART

II _____ Heading
No. Sub-heading No. Description of goods Rate of additional duty (1) (2) (3) (4)

_____ In the First
Schedule to the Additional Duties of Excise Act,- (1) for heading No. 24.01 and the entries relating thereto, the following shall be substituted, namely:- "24.01 UNMANUFACTURED TOBACCO; TOBACCO REFUSE 2401.10 Not bearing a brand name Nil 2401.90 Other 10%"; (2) for heading No. 24.03 and the entries relating thereto, the following shall be substituted, namely:- "24.03 CIGARETTES AND

CIGARILLOS OF TOBACCO Cigarettes of tobacco: 2403.11 Other than filter cigarettes, of length not exceeding 60 millimetres Rs. 24 per thousand 2403.12 Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres Rs. 101 per thousand 2403.13 Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres Rs. 138 per thousand 2403.14 Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres Rs. 256 per thousand 2403.15 Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres Rs. 342 per thousand 2403.19 Other Rs. 350 per thousand Cigarillos: 2403.31 Of tobacco Nil"; (3) for heading No. 24.04 and the entries relating thereto, the following shall be substituted, namely:- "24.04 OTHER MANUFACTURED TOBACCO 2404.10 Smoking mixtures for pipes and cigarettes 75% 2404.20 Cut tobacco Nil Biris: 2404.31 Other than paper rolled biris, manufactured without the aid of machines Rs. 1.15 per thousand 2404.39 Other Rs. 2.50 per thousand 2404.40 Chewing tobacco and preparations containing chewing tobacco 10% 2404.50 Snuff of tobacco and preparations containing snuff of tobacco in any proportion 10% Other 2404.91 Not bearing a brand name Nil 2404.99 Other 10%"

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