Finance (No. 2) Act, 1998

Section 2 - In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as

5) In Chapter 17, in sub-heading No. 1704.10, for the entry in column (3), the entry "- Gums, whether or not sugar coated (including chewing gum, bubblegum, and the like)" shall be substi- tuted; (6) In Chapter 21,- (i) after NOTE 9, the following NOTE shall be inserted, namely:- '10. Sub-heading Nos. 2108.91 and 2108.99 includes sweet meats commonly known as "misthans" or "mithai" or by any other name. They also include products commonly known as "namkeens", "mixtures", bhujia", "chabena" or by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.'; (ii) In sub-heading No. 2101.30, for the entry in column (4), the entry "8%" shall be substituted; (7) In Chapter 24,- ; (i) In sub-heading No. 2403.11, for the entry in column (4), the entry "Rs. 68 per thousand" shall be substituted; (ii) In sub-heading No. 2403.12, for the entry in column (4), the entry "Rs. 252 per thousand" shall be substituted; (iii) In sub-heading No. 2403.13, for the entry in column (4), the entry "Rs. 374 per thousand" shall be substituted; (iv) In sub-heading No. 2403.14, for the entry in column (4), the entry "Rs. 612 per thousand" shall be substituted; (v) In sub-heading No. 2403.15, for the entry in column (4), the entry "Rs. 816 per thousand" shall be substituted; (8) In Chapter 25, in sub-heading Nos. 2504.21 and 2504.31, for the entry in column (4) occurring against each of them, the entry "Rs. 40 per square meter" shall be substituted; (9) In Chapter 27, in sub-heading Nos. 2710.11, 2710.12, 2710.13 and 2710.19, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted; (10) In Chapter 30, in sub-heading No. 3003.20, for the entry in column (4), the entry "8%" shall be substituted; (11) In Chapter 32, in sub-heading No. 3215.10, for the entry in column (4), the entry "18%" shall be substituted; (12) In Chapter 38, in sub-heading No. 3824.20, for the entry in column (4), the entry "Nil" shall be substituted; (13) In Chapter 39, in sub-heading Nos. 3903.20, 3903.30, 3905.10, 3905.20, 3905.90, 3906.10, 3906.20,3906.90.3907.10,3907.20, 3907.30,3907.40, 3907.50, 3907.60, 3907.70, 3907.80, 3907.91, 3907.99, 3908.10,3908.90,3909.10,3909.20, 3909.30, 3909.40,3909.51, 3909.52,3909.59, 3909.60,3910.00,3911.10, 3911.20, 3911.90, 3912.11, 3912.12,3912.20, 3912.31,3912.39, 3912.90,3913.10, 3913.20, 3913.30, 3913.90 and 3914.00, for the entry in column (4) occurring against each of them, the entry "18%" shall be substituted; (14) In Chapter 40, in sub-heading No. 4012.90, for the entry in column (4), the entry "30%" shall be substituted; (15) In Chapter 48.- (i) for NOTE 3, the following NOTE shall be substituted, namely:- '3. For the purposes of this Chapter, "newsprint" means newsprint as defined by the Central Govern- ment by notification published in the Official Gazette.'; (ii) In sub-heading No. 4819.19, for the entry in column (4), the entry "13%" shall be substituted; (16) In Chapter 51, in sub-heading No. 5106.11, for the entry in column (4), the entry "8%" shall be substituted; (17) In Chapter 54, in sub-heading Nos. 5402.10, 5402.31, 5402.41, 5402.51 and 5402.61, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted; (18) In Chapter 64,- (i) In NOTE 2, after clause (b), the following clause shall be inserted, namely:- '(c) the expression "retail sale price" has the meaning assigned to it in section 4A of the Central Excise Act, 1944 (1 of 1944).'; , (ii) In sub-heading No. 6401.12, for the entry in column (3), the entry "- Of retail sale price not exceeding Rs. 125 per pair" shall be substituted;: (19) In Chapter 69, after NOTE 2, the following NOTE shall be inserted, namely:- "3. In relation to products of heading Nos. 69.06, 69.07, 69.09, 69.10 and 69.11, the process of printing, decorating or ornamenting shall amount to "manufacture".; (20) In Chapter 70, after NOTE 5, the following NOTE shall be inserted, namely:- '6. In relation to products of heading Nos. 70.06, 70.07, 70.08, 70.10, 70.13 and 70.15, the process of printing, decorating or ornamenting shall amount to "manufacture".'; (21) In Chapter 82, in sub-heading No. 8215.00, for the entry in column (4), the entry "8%" shall be substituted; (22) In Chapter 84, in sub-heading Nos. 8434.10 and 8434.90 for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted; (23) In Chapter 85,- (i) after NOTE 6, the following NOTE shall be inserted, namely:- '7. For the purposes of this Chapter, the expression "retail sale price" has the meaning assigned to it in section 4A of the Central Excise Act, 1944 (1 of 1944).'; (ii) In sub-

heading No. 8523.12, for the entry in column (4), the entry "13%" shall be substituted; (iii) In sub-heading No. 8524.20, for the entry in column (3), the entry "- Software" shall be substi- tuted; (iv) In sub-heading No. 8524.32, for the entry in column (4), the entry "Nil" shall be substituted; (v) In heading No. 85.24, sub-heading No. 8524.35 and the entries relating thereto shall be omitted; (vi) In heading No. 85.27, sub-heading No. 8527.20 and the entries relating thereto shall be omitted; (vii) in sub-heading No. 8539.10, for the entry in column (3), the entry "-Vacuum and gas filled bulbs of retail sale price not exceeding Rs. 20 per bulb" shall be substituted; (24) In Chapter 87,- . (i) In sub-heading No. 8701.10, for the entry in column (4), the entry "8%" shall be substituted; (ii) In sub-heading No. 8702.10, for the entry in column (4), the entry "30%" shall be substituted; (iii) In sub-heading No. 8706.11, for the entry in column (4), the entry "8%" shall be substituted; (iv) In sub-heading No. 8706.21, for the entry in column (4), the entry "30%" shall be substituted; (25) In Chapter 90,- (i) in sub-heading Nos. 9001.10, 9003.11 and 9003.19, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted; (ii) In sub-heading No. 9004.10, for the entry in column (4), the entry "13%" shall be substituted; (iii) In sub-heading Nos. 9018.00, 9019.00, 9020.00,9021.90 and 9022.10, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted; (iv) In sub-heading No. 9032.80, for the entry in column (4), the entry "18%" shall be substituted; (26) In Chapter 93, in sub-heading Nos. 9302.00, 9303.00, 9305.00, 9306.00 and 9307.00, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted; (27) In Chapter 94, in sub-heading No. 9402.10, for the entry in column (4), the entry "13%" shall be substituted; (28) In Chapter 96, in sub-heading No. 9607.00, for the entry in column (4), the entry "8%" shall be substituted.
PART II

Heading Sub-heading Description of Goods Rate of duty No. No.

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(1) (2) (3) (4)

In the Schedule to the Central Excise Tariff Act," (a) in Chapter 4, (i) in heading No. 04.02, for sub-heading No. 0402.10 and the entries relating thereto, the following shall be substituted, namely :-- " - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power : 0402.11 - Put up in unit containers and bearing a brand name 8% 0402.19 - Other Nil"; (ii) in heading No. 04.03, for sub-heading No. 0403.10 and the entries relating thereto, the following shall be substituted, namely " - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power : 0403.11 - Put up in unit containers and bearing a brand name 8% 0403.19 - Other Nil"; (iii) for heading No. 04.04 and the entries relating thereto, the following shall be substituted, namely :- "04.04 OTHER DAIRY PRODUCE; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSE-WHERE SPECIFIED OR INCLUDED Ghee: 0404.11 - Put up in unit containers and bearing a brand name 8% 0404.19 - Other Nil 0404.90 - Other Nil"; (b) in Chapter 9, (i) for heading No. 09.02 and the entries relating thereto, the following shall be substituted, namely:- "09.02 TEA, INCLUDING TEA BAGS AND TEA WASTE 0902.10 - Put up in unit containers and bearing a brand name 8% 0902.90 - Other Nil"; (ii) in heading No. 09.03 and the entries relating thereto, the following shall be substituted, namely:- "09.03 SPICES 0903.10 -- Put up in unit containers and bearing a brand name 8% 0903.90 - Other Nil"; (c) in Chapter 16, for heading No. 16.01 and the entries relating thereto, the following shall be substituted, namely :- "16.01 PREPARATIONS OF MEAT, OP FISH OR OF CRUSTACEANS, MOLLUSCKS OR OTHER AQUATIC INVERTEBRATES, INCLUDING SAUSAGES AND SIMILAR PRODUCTS, EXTRACTS AND JUICES, PREPARED OR PRESERVED FISH AND CAVIAR AND CAVIAR SUBSTITUTES 1601.10 - Put up in unit containers and bearing a brand name 8% 1601.90 - Other Nil"; (d) in Chapter 19, for heading No. 19.05 and the entries relating thereto, the following shall be substituted, namely :- "19.05 BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA, COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUIT- ABLE FOR PHARMACEUTICAL USE, SEAL- ING WAFERS, RICE PAPER AND SIMILAR PRODUCTS Biscuits : 1905.11 - In or in relation to the manufacture of which any process 8% is ordinarily carried on with the aid of power 1905.19 -- Other Nil 1905.20 - Cakes and pastry 8% Waffles and wafers: 1905.31 - coated with chocolate or containing chocolate 18% 1905.39 -- Other 8% 1905.90 - Other Nil"; (e) in Chapter 84- (i) for heading No. 84.52 and the entries relating thereto, the following shall be substituted, namely:- "84.52 SEWING MACHINES, OTHER THAN BOOK- SEWING MACHINES OF

HEADING NO. 84.40; FURNITURE, BASES AND COVERS SPE- CIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES Sewing machines 8452.11 - Hand operated ' Nil 8452.19 - Other 8% 8452.20 - Sewing machine needles Nil 8452.30 - Furniture bases and covers for sewing machines and parts Nil thereof 8452.90 - Other parts of sewing machines Nil"; (f) in Chapter 85- (i) In heading No. 85.24 for sub-heading No. 8524.34 and the entries relating thereto, the following shall be substituted, namely :- "8524.34 - Video cassettes 18% (ii) for heading No. 85.28, sub-heading Nos. 8528.10,8528.90 and the entries relating thereto, the following heading, sub-headings and the entries shall be substituted, namely :-- "85.28 TELEVISION RECEIVERS (INCLUDING VI- DEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT INCORPORATING RADIO BROADCAST RECEIVERS OR SOUND OR VI- DEO RECORDING OR REPRODUCING APPA- RATUS 8528.10' Colour television receivers, where- 18% (a) the retail sale price is declared on the package at the time of clearance from the factory of production; and (b) the retail sale price declared is the sole con- sideration for the sale to the ultimate consumer Colour television receivers, other; 8528.21 -'. Of screen size up to 36 cm Rs.2000 per set 8528.22 Of screen size exceeding 36 cm but not exceeding 54 Rs.3000 per set cm 8528.23 Of screen size exceeding 54 cm but not exceeding 68 Rs.4000 per set "cm 8528.24 ~ Of screen size exceeding 68 cm Rs.6000 per set 8528.90 Other 18% SCHEDULE 05: THE FIFTH SCHEDULE (Seesection 113)In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act,- (a) In sub-heading No. 2403.11, for the entry in column (4), the entry "Rs. 32 per thousand" shall be substituted; (b) In sub-heading No. 2403.12, for the entry in column (4), the entry "Rs. 118 per thousand" shall be substituted; (c) In sub-heading No. 2403.13, for the entry in column (4), the entry "Rs. 176 per thousand" shall be substituted; (d) In sub-heading No. 2403.14, for the entry in column (4), the entry "Rs. 288 per thousand." shall be substituted; (e) In sub-heading No. 2403.15, for the entry in column (4), the entry "Rs. 384 per thousand" shall be substituted; (f) In sub-heading No. 2403.19, for the entry in column (4), the entry "Rs. 470 per thousand" shall be substituted; (g) In sub-heading No. 5902.10, 5902.20and59Q2.90, for the entry in column (4) occurring against each of them, the entry "Rs. 10 per kg." shall be substituted; SCHEDULE 06: THE SIXTH SCHEDULE (Seesection 114) In the Schedule to the Additional Duties of Excise (Textiles and Textile Articles) Act, against S. No. 2, for the entry in column (2), the following shall be substituted, namely :- "Wool, that is to say, all goods falling within Chapter 51, other than fabrics of heading Nos. 51.10, 51.11and51.12". Central Bare Acts