

**Finance Act, 1990**

**Section 25 - for heading No. 25.05 and the entries relating thereto, the following shall be substituted, namely:--- "25.05 MINERAL**

INCLUDING CLAY. EARTH COLOURS NATURAL ABRASIVES. SULPHURS. SLATE AND STONE), LIME; PLASTERS WITH A BASIS OF CALCIUM SULPHATE, WHETHER OR NOT COLOURED, BUT NOT INCLUDING PLASTERS SPECIALLY PREPARED FOR USE IN DENTISTRY 2505.10 Kaolin and other kaolinic clay, whether or not 15% calcined: other clays. aridalusite. kyanite and sillimanite, whether or not calcined: mullite: chamotte or dinas earths 2505.20 -Natural barium sulphate (barytes), natural 15% barium carbonate (witherite) whether or not calcined, other than barium oxide of heading No. 28.16 2505.30 -Silicious fossil meals and similar silicious 15% earths, whether or not calcined. of an apparent specific gravity of 1 or less 2505.40 -Dolomite, whether or not calcined; natural 15% magnesium carbonate (magnesite): fused magnesia; dead burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure 2505.50 -Gypsum; anhydrite; plasters (consisting of 15% calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. 2505.60 -Quick lime, slaked lime and hydraulic lime, 15% other than calcium oxide and hydroxide of heading No. 28.25 2505.70 -Natural borates and concentrates thereof 15% (whether or not calcined). but not including borates separated from natural brine, natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight: earth colours, strontianite (whether or not calcined). other than strontium oxide 2505.90 -Other 15%" (3) in Chapter 40, after sub-heading No. 4011.70 and the entries relating thereto, the following shall be inserted, namely:--- "4011.80 -Of a kind used on animal drawn vehicles or handcarts, 60%", bearing prominent markings of the letters ADV thereon (4) in Chapter 52,--- (a) for heading No. 52.03 and the entries relating thereto, the following shall be substituted, namely:--- "52.03 5203.00 COTTON YARN INCLUDING SEWING THREAD. 20 paise per count NOT CONTAINING SYNTHETIC STAPLE FIBRES per kilogram"; (b) for headings Nos. 52.06, 52.07. 52.10 and 52.11 and the entries thereto, the following shall be substituted, namely,--- "52.06 5206.00 COTTON FABRICS (EXCLUDING FABRICS COVERED 20% UNDER HEADINGS NOS. 52.09, 52.10 AND 52.11),--- (a) WOVEN ON LOOM OTHER THAN HANDLOOMS, AND (b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM 52.07 5207.00 COTTON FABRICS (EXCLUDING FABRICS 20%; COVERED UNDER HEADINGS NOS. 52.09, 52.10 AND 52.11),--- (a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND (b) SUBJECTED TO THE PROCESS OF BLEACHMERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITHOUT THE AID OF POWER OR STEAM 52.08 5208.00 COTTON FABRICS (EXCLUDING FABRICS 20% COVERED UNDER HEADINGS NOS. 52.09, 52.10, 52.11 AND 52.12),--- (a) WOVEN ON HANDLOOMS, AND (b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING. DYEING, PRINTING. WATER-PROOFING. SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES 52.09 5209.00 COTTON FABRICS,--- (a) WOVEN. 20% (b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING. PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OF ANY TWO OR MORE OF THESE PROCESSES. (c) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE OR POLYESTER FILAMENT YARN OR BOTH (BUT NOT CONTAINING ANY OTHER TEXTILE MATERIAL). AND (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE, OR FILAMENT YARN OR BOTH IS MORE THAN 40% BY WEIGHT OF THE TOTAL FIBRE CONTENT 52.10 5210.00 COTTON FABRICS.--- 20% (a) WOVEN. (b) SUBJECTED TO THE PROCESS OF BLEACHING. MERCERISING,

DYING, PRINTING. WATER-PROOFING. SHRINK- PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO, OR MORE OF THESE PROCESSES. (c) CONTAINING (j) COTTON. (ii) POLYESTER STAPLE FIBRE. AND (iii) RAMIE OR ANY ONE OR MORE ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL). AND (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN 40% BY WEIGHT OF THE TOTAL FIBRE CONTENT 52.11 5211.00 COTTON FABRICS.--- 20% (a) WOVEN, (b) SUBJECTED TO THE PROCESS OF BLEACHING. MERCERISING. DYING. PRINTING. WATER-PROOFING. SHRINK-PROOFING. ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, (c) CONTAINING (i) COTTON, AND (ii) POLYESTER STAPLE FIBRE, AND (d) OF VALUE EXCEEDING RUPEES TWENTY-FIVE PER SQUARE METRE (5) in Chapter 54,--- (a) for headings Nos. 54.02. 54.03 and 54.04 and the entries relating thereto, the following shall be substituted, namely:--- "54.02 5402.00 SYNTHETIC FILAMENT YARN AND SEWING Rs. 100 per THEREAD INCLUDING SYNTHETIC Kilogram MONOFILAMENT OF LESS THAN 60 DENIERS. NOT TEXTURED 54.03 5403.00 SYNTHETIC FILAMENT YARN INCLUDING Rs. 100 per SYNTHETIC MONOFILAMENT OF LESS THAN Kilogram 60 DENIERS. TEXTURED ` 54.04 5404.00 ARTIFICIAL FILAMENT YARN AND SEWING Rs. 25 per THREAD, INCLUDING ARTIFICIAL MONOFILA-kilogram". MENT OF LESS THAN 60 DENIERS. NOT TEXTURED (b) for headings Nos. 54.09. 54.10, 54.11 and 54.12 the entries relating thereto. the following shall be substituted. namely:--- 54.09 5409.00 FABRICS OR MAN-MADE FILAMENT YARN 20% (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADINGS NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12).--- (a) WOVEN ON LOOMS OTHER THAN HEADLOOMS, AND (b) SUBJECTED TO THE PROCESS OF BLEACHING. DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT- SETTING. CREASE RESISTANT PRO- CESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM 54.10 5410.00 FABRICS OF MAN-MADE FILAMENT YARN 20% (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADINGS NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12).--- (a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND (b) SUBJECTED TO THE: PROCESS OF BLEACHING. DYEING. PRINTING, SHRINK-PROOFING, TENTERING. HEAT- SETTING. CREASE RESISTANT PROCE- SSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITHOUT THE AID OF POWER OR STEAM 54.11 5411.00 FABRICS OF MAN-MADE FILAMENT YARN 20% (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADINGS NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),--- (a) WOVEN ON HANDLOONS, AND (b) SUBJECTED TO THE PROCESS OF BLEACHING. DYING. PRINTING. SHRINK- PROOFING. TENTERING, HEAT- SETTING. CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES 54.12 5412.00 FABRICS OF POLYESTER FILAMENT YARN, --- 20% (a) WOVEN, (b) -SUBJECTED TO THE PROCESS OF BLEACHING. DYEING. PRINTING, SHRINK-PROOFING, TENTERING, HEAT- SETTING. CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, (c) CONTAINING (i) COTTON. AND (ii) PLOYESTER STAPLE FIBRE (NOT CON- TAINING ANY OUTER TEXTILE MATERIAL). AND (d) IN WHICH THE PROPORTION OF POLY ESTER STAPLE FIBRE AND YARN IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT (6) in Chapter 55,--- (a) for heading No. 55.05 and the entries relating thereto. the following shall be substituted. namely :--- "55.05 5505.00 YARN (INCLUDING SEWING THREAD) OF 20 paise per ARTIFICIAL. STAPLE FIBRES, NOT CON- count per TAINING SYNTHETIC STAPLE FIBRES Kilogram . (b) for headings Nos. 55.08, 55.09. 55.10. 55.11 and 55.12 and the entries relating thereto. the following shall be substituted namely:--- "55.08 5508.00 FABRICS OF MAN-MADE STAPLE FIBRES 20% (EXCLUDING FABRICS COVERED IJNDER HEADINGS NOS. 55.11 AND 55.12). --- (a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING. SHRINK-PROOFING, TENTERING. HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER OR PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITH THE AID OF POWER OR STEAM 55.09 5509.00 FABRICS OF MAN-MADE STAPLE FIBRES 20% (EXCLUDING FABRICS COVERED UNDER HEADINGS NOS. 55.11 AND 55.12).--- (a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND (b) SUBJECTED

TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES WITHOUT THE AID OF POWER OR STEAM 55.10 5510.00 FABRICS OF MAN-MADE STAPLE FIBRES 20% (EXCLUDING FABRICS COVERED UNDER HEADINGS NOS. 55.11 AND 55.12),--- (a) WOVEN ON HANDLOOMS, AND (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK- PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES. 5511 5511.00 FABRICS OF POLYESTER STAPLE FIBRE.--- 20% (a) WOVEN.--- (b) SUBJECTED TO THE PROCESS OF BLEA- CHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT- SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, (c) CONTAINING COTTON (NOT CONTAIN- ING ANY OTHER TEXTIIE MATERIAL). AND (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT 55.12 5512.00 FABRICS OF MAN-MADE STAPLE FIBRES.- 20%" (a) WOVEN. (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES. (c) CONTAINING (i) POEYESTER STAPLE FIBRE. AND (ii) ANY ONE OR MORE OF THE FOEEOWING FIBRES. NAMELY. COTTON, RAMIE AND ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL). AND (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN 40% BUT LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT (7) in Chapter

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