SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

Source: sooperkanoon.com/act/455103

Finance Act, 1994

Section 88 - for the entry in column

4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted: (87) in Chapter 89.--- (i) note 2 shall be omitted: (ii) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 8908.00). the entry "65%" shall be substituted: (iii) in sub-heading No. 8908.00. for the entry in column (4), the entry "15%" shall be substituted: (88) in chapter 90,--- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 9021.11, 9021.19, 9021.21. 9021.50, 9021.90, 9023.00 and sub-heading Nos. specified against sub-items (ii) and (iii) of this item), the entry "65%" shall be substituted: (ii) in sub-heading Nos. 9018.11. 9022.11 an 9022.21. for the entry in column (4) occurring against each of them. the entry "40%" shall he substituted: (iii) in sub-heading Nos. 9011.10. 9032.20. 9032.81 and 9032.89, for the entry, in column (4) occurring against each of them, the entry "60%" shall be substituted; (89) in Chapter 91, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted; (90) in Chapter 92, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted; (91) in Chapter 93, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted; (92) in Chapter 94, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted; (93) in Chapter 95, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted; (94) in Chapter 96, for the entry in column (4) occurring against all the sub-heading Nos., the entry "65%" shall be substituted; (95) in Chapter 97, for the entry in column (4) occurring against all the sub-heading Nos., (except sub- heading Nos. 9704.00 and 9705.00), the entry "65%" shall be substituted; (96) in Chapter 98,--- (i) for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading Nos. 9803.00), the entry "65%" shall be substituted; (ii) in sub-heading No. 9803.00, for the entry in column (4), the entry "200%" shall be substituted. SCHEDULE THIRD SCHEDULE (See section 62(a)-) In the Schedule to the Central Excise Tariff Act,--- (1) in Chapter 15, in sub-heading Nos. 1505.00 and 1508.10, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (2) in Chapter 17,--- (a) in sub-heading Nos. 1702.19 and 1702.21, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (b) in sub-heading No. 1703.10, for the entry in column (4), the entry "20%" shall be substituted; (3) in chapter 19, in sub-headings Nos. 1902.10, 1903.10 and 1904.10, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (4) in Chapter 21,--- (a) in sub-headings Nos. 2102.10, and 2102.90, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (b) in sub-headings Nos. 2106.11, 2106.19 and 2106.90, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted; (5) in Chapter 22,--- (a) in sub-headings. Nos. 2201.11, 2201.12, 2201.19, 2202.11, 2202.12, 2202.13, 2202.14 and 2202.19, for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted; (b) in sub-heading No. 2201.90, for the entry in column (4) the entry "10%" shall be substituted; (c) in sub-heading No. 2204.00, for the entry in column (4), the entry "20%" shall be substituted; (6) in Chapter 24,--- (a) in sub-headings Nos. 2403.11, 2403.12, 2403.21 and 2403.22, for the entry in column (4) occurring against each of them, the entry "Rs 1,000 per thousand" shall be substituted; (b) in sub-headings Nos. 2404.41, 2404.49, 2404.50 and 2404.60, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (7) In Chapter 25,--- (a) in heading No. 25.02, in column (3), for the entry "Portland cement", the entry "Portland cement (including ordinary Portland cement, Portland Pozzolana cement and Portland slag cement):" shall be substituted; (b) in sub-heading No. 2502.10, for the entry in column (4), the entry "Rs. 250 per tonne" shall be substituted; (c) in sub-headings Nos. '2504.21 and 2505.31, for the entry in column (4) occurring against each of them, the entry "Rs. 20 per square metre" shall be substituted; (8) in Chapter 27,--- (a) for the entry in column (4) occurring against all the sub-headings Nos. (except sub-headings Nos. 2705.00, 2706.00, 2707.10, 2707.20, 2707.30, 2707.40, 2707.50, 2707.60, 2707.90, 2710.11, 2710.12, 2710.13, and 2710.19), the entry "10 /o" shall be substituted; (b) in sub-headings Nos. 2707.10, 2707.20,

2707.30, 2707.40, 2707.50, 2707.60, 2707.90, 2710.11, 2710.12. 2710.13 and 2710.19, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (9) in Chapter 28, lor the column (4) occurring against all the sub-heading Nos., the entry "20 /o" shall be substituted; (10) in Chapter 29, for the column (4) occurring against all the sub-heading Nos., the entry "20%" shall be substituted; (11) in Chapter 31, for the entry in column (4) occurring against all the sub-heading Nos. (except sub- heading No. 3101.00), the entry "20 /o" shall be substituted; (12) in chapter 32,--- (a) tor the entry in column (4) occurring against all the sub-headings Nos: (except sub-heading Nos. 3205.00, 3208.20, 3208.30, 3208.90, 3209.20, 3209.90 and 3212.90). the entry "20%" shall be substituted; (b) in sub-headings Nos. 3208.10, 3208.20, 3208.30, 3208.90, 3209.10, 3209.20 and 3209.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (13) in Chapter 33,--- (a) in sub-headings Nos. 3301.00 3302.10, 3302.90, 3303.00, 3306.00 and 3307.49 for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (b) in sub-headings Nos. 3304.00, 3305.90, 3307.10, 3307.20, 3307.30 and 3307.90. for the entry in column (4) occurring against each of them, the entry "50%" shall be substituted; (14) in chapter 34,--- (a) after Note 5, the following Note shall be inserted, namely:--- "6. In relation to products of sub-heading No. 3402.90, packing or repacking into smaller packs, including packing or repacking of bulk packs to retail packs or adoption of any other treatment to render the product marketable to the consumer shall amount to "manufacture"; (b) in sub-headings Nos. 3401.10 and 3403.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (c) in sub-heading No. 3402.90,. for the entry in column (4), the entry "30%" shall be substituted; (15) in Chapter 352, in sub-headings Nos. 3505.10 and 3506.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (16) in Chapter 36, in sub-headings Nos. 3602.00, 3604.00, 3604.10, 3604.90 and 3606.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted. (17) in Chapter 37,--- (a) after Note

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com