Finance Act, 1994

Section 38 - for the entry in column

4) occurring against the sub-heading No, the entry "20%" shall be substituted: (19) in Chapter 39,--- (a) In Note II, for clause (a), the following clause shall be substituted, namely:--- "(a) Reservoirs, tanks (including septic tanks), volts and similar containers, of a capacity exceeding 300L,"; (b) for the entry in column (4) occurring against all the sub-headings Nos. (except sub-headings Nos. 3922.10, 3922.20, 3922.90, 3924.19, 3924.90, 3925.10, 3925.20,3925.30 and 3925.99), the entry "30%" shall be substituted; (20) in Chapter 40,---- (a) in sub-headings Nos. 4006.90, 4008.29, 4009.10, 4009.91, 4009.99, 4016.19, 4016.91, 4016.99, 4017.10 and 4017.20, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (b) in sub-headings Nos. 4008.11, 4008.19 and 4016.11, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (21) in Chapter 44,--- (a) in sub-headings Nos. 4401.00, 4403.00 and 4410.90, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted; (b) in sub-headings Nos. 4402.00, 4405.00, 4408.10, 4408.20, 4408.30, 4408.40, 4408.90, 4409.00 and 4410.10, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (22) in Chapter 47, in sub-heading No. 4702.00, for the entry in column (4). the entry "20%" shall be substituted; (23) in Chapter 48,--- (a) in sub-headings Nos. 4801.10 and 4801.90, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (b) in sub-headings Nos. 4802.20, 4802.91, 4802.99, 4803.00, 4804.19, 4804.29, 4804.30, 4805.11, 4805.19, 4805.20, 4805.30, 4805.90, 4806.10, 4806.20, 4806.90, 4807.10, 4807.91, 4807.92, 4807.99, 4808.10, 4808.90, 4809.10, 4809.20, 4809.90, 4810.10, 4810.20, 4810.90, 4811.10, 4811.20, 4811.40, 4811.90, 4812.00, 4813.00, 4814.00, 4816.00, 4818.00, 4819.12, 4819.19, 4819.90, 4822.00, 4823.11, 4823.14 and 4823.19, for the entry in column (4) occurring against each of them, the entry "20%" be substituted; (c) in sub-headings Nos. 4811.30 and 4823.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (d) in sub-headings Nos. 4817.00, 4820.00, and 4821.00, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted; (24) in Chapter 50, sub-heading Nos. 5001.20, for the entry in column (4), the entry "15%" shall be substituted; (25) in Chapter 51,--- (a) in sub-headings 5101.00, 5102.11, 5102.12, 5107.24, 5107.42 and 5107.92 for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted; (b) in sub-headings Nos. 5103.10, 5103.21, 5103.29 and 5107.99, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted; (c) in sub-headings Nos. 5107.39, 5107.41 and 5107.91 for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (26) in Chapter 52,--- (a) in sub-heading No. 5203.00, for the entry in column (4), the entry "10%" shall be substituted; (b) in sub-headings Nos. 5204.21 and 5204.29, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (27) in Chapter 53,--- (a) in sub-headings Nos. 5301.10 and 5303.10 for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted; (b) in sub-headings NOB. 5301.31, 5302.20, 5303.31 and 5306.29, for the entry in column. (4) occurring against each of them, the entry "10%" shall be substituted; (c) in sub-heading Nos. 5301.32, 5303.32 and 5303.39, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (28) in Chapter 54,--- (a) in sub-headings Nos. 5202.00 and 5403.00, for the entry in column (4) occurring against each of them, the entry "70%" shall be substituted; (b) in sub-headings Nos. 5404.00, 5405.00, 5406.11, 5406.12, 5406.19, 5406.90 and 5407.00, for. the entry in column (4) occurring against each of them, the entry "40%" shall he substituted; (29) in Chapter 55, sub-headings Nos. 5501.10, 5501.20, 5501.30, 5501.90, 5502.00, 5504.10, 5504.21, 5504.22, 5504.29, 5504.31, 5504.32, 5504.90, 5505.00, 5506.21 and 5506.29, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (30) in Chapter 56,--- (a) in sub-heading No. 5605.10, for the entry in column (4), the entry "70%"" shall be substituted; (b) in sub-heading No. 5607.19, for the entry in column (4), the entry "10%" shall be substituted; (31) in Chapter 57,--- (a) in sub-headings Nos. 5701.11, 5701.12 and 5702.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (b) in sub-

heading No 5702.20, for the entry in column (4), the entry "10%" shall be substituted; (32) in chapter 58,--- (a) in sub-headings Nos. 5803.00, 5805.11, 5805.12, 5805.13, 5805.14 and 5805.19, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (b) in sub-heading No. 5805.90, for the entry in column (4), the entry "Nil" shall be substituted; (33) in Chapter 59,--- (a) in sub-headings Nos. 5902.10, 5902.20, 5902.30, 5906.11, 5906.12 and 5906.19, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted: (b) in sub-headings Nos. 5903.11, 5903.21, and 5903.91, for the entry in column (4) occurring against each of them, the entry "5%" shall be substituted; (c) in sub-headings Nos. 5903.19, 5903.29,5903.99, 5904.10, 5904.90, 5906.90 and 5908.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (34) in Chapter 64, for the entry in column (4) occurring against all the sub-headings Nos. (except sub-headings No. 6402.00), the entry "15%" shall be substituted; (35) in Chapter 65, in sub-heading No. 6501.10, for the entry in column (4), the entry "10%" shall be substituted; (36) in Chapter 66, in sub-heading No. 6601.00, for the entry in column (4), the entry "10%" shall be substituted; (37) in Chapter 68,--- (a) in sub-headings Nos. 6801.10, 6801.90, 6802.00, 6803.00, 6805.10, 6806.10 and 6806.90, for the entry, in column (4) occurring against each of them, the entry "20%" shall be substituted; (b) in sub-heading No. 6807.00, for the entry in column (4), the entry "30%" shall be substituted; (38) in Chapter 69,--- (a) in sub-heading No. 6901.00, in the entry in column (3) for the word "sheets", the word "sheaths" shall be substituted; (b) in sub-headings Nos. 6905.00, 6909.90, 6908.10, 6909.10, 6909.20, 6909.30, 6909.90 and 6911.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (c) in sub-heading No. 6906.10, for the entry in column (4), the entry "40%" shall be substituted; (39) in Chapter 70,--- (a) for the entry in column (4) occurring against all the sub-headings Nos. (except sub-headings Nos. 7007.90, 7009.00 and 7011.10), the entry "20%" shall be substituted; (b) in sub-heading No. 7007.90, for the entry in column (4), the entry "30%" shall be substituted; (c) for the entry in column (3) against heading No. 70.11 the entry "Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses" shall be substituted; (d) in sub-heading No. 7011.10, for the entry in column (3), the following entry shall be substituted, namely,--- "Glass for corrective spectacles", (40) In Chapter 71, for Note 4, the following Note shall be substituted, namely:- "4. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter metallic compound) containing precious metal is to be treated as an alloy of precious metal it any one precious metal constitutes as much as 2%, by weight, of the alloy, alloys of precious metal are to be classified according to the following rules:--- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum,, (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum is to be treated as an alloy of gold; (c) Other alloys containing "2% or more, by weight, of silver are to be treated as alloys of silver", (41) in Chapter 72,--- (a) for the entry in column (4) occurring against all the sub-headings Nos. (except sub-heading No 7230 00) the entry "15%" shall be substituted; (b) heading No. 72.30 and the entries relating thereto shall be omitted; (42) in Chapter 73,--- (a) for the entry in column (4) occurring against all the sub-headings Nos. (except sub-headings Nos 7302.90, 7307.00. 7308.10, 7308.20, 7308.30. 7308.40, 7308.90, 7309.00, 7312.10, 7313.90, 731300 7314.00, 7315.00, 7316.00, 7317.00, 7318.10, 7318.21, 7318.29, 7318.90 7319.00 7320.00 7321.90 7322.00, 7323.00, 7324.00, 7326.11, 7326.11, 7326.19, 7326.20, 7326.90 and 7327. 00), the entry "15%" shall be substituted; (b) heading No. 73.27 and the entries relating thereto shall be omitted; (43) in Chapter 76, for the entry in column (4) occurring against all the sub-headings Nos the entry "20%" shall be substituted; (44) in Chapter 83,--- (a) for the entry in column (4) occurring against all the sub-headings Nos. (except sub-headings Nos 8303.00, 8306.00, 8307.00, 8310.00 8311.00 and 8312.00) the entry "20%" shall be substituted; (b) in sub-heading No. 8303.00, for the entry in column (4), the entry "30%" shall be substituted; (45) in Chapter 84,--- (a) in sub-headings Nos. 8414.10, 8414.91, 8415.00, 8418.00, 8419.00, 8476.11, 8476.91, 8481.10 and 8481.91, for the entry in column (4) occurring against each of them, the entry "60%" shall be substituted; (b) in sub-headings Nos. 8414.20 and 8469.00, for the entry in column (4) occurring against each of them, the entry "15%" shall he substituted; (c) in cub-heading No. 8485.00, for the entry in column (4), the entry "25%" shall be substituted; (46) in Chapter 85,--- (a) in sub-headings Nos. 8506.00, 8523.II, 8523.12, 8523.13,8523.14,8523.19 8523.20 8523.90 8524.21, 8524.22, 8524.23, 8524.24, 8544.00 and 8546.00, for the entry in column (4), occurring against each of them the entry "30%" shall be substituted; (b) in sub-headings Nos. 8518.00, 8519.00, 8520.00, 8521.00, 8522.00, 8525.00, 8527.00

8528.00, 8529.00, 8532.00 and 8540.11. for the entry in column (4) occurring against each of them, the entry "20%" shall he substituted; (c) in sub-heading No 8536.10 for the entry in column (4), the entry "60%" shall be substituted; (d) in sub-heading No. 8539.00, for the entry in column (4), the entry "15%" shall be substituted; (e) in sub-heading No. 8548.00, for the entry in column (4), the entry "25%" shall be substituted; (47) in Chapter 87,--- (a) in sub-headings Nos. 8702.00, 8703.00, 7804.00, 8706.00, 8706.20, 8706.30 and 8706.40, for the entry in column (4) occurring against each of them, the entry "40%" shall be substituted; (b) in sub-headings Nos. 8705.00, 8706.00 8709.00, 8710.00 and 8716.00, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted; (c) in sub-heading No. 8708.00, for the entry in column (4), the entry "20%" shall be substituted; (48) in Chapter 89,--- (a) Note 2 shall be omitted; (b) heading No. 89.08 and the entries relating thereto shall be omitted; (49) in Chapter 90,--- (a) in sub-headings Nos. 9006.00, 9007.00, 9008.00 and 9009.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (b) in sub-headings Nos. 9011, 9012.00, 9013.00, 9014.00 9015.00, 9016.10, 9016.90, 9017.00, 9018.00, 9019.00, 9020.00, 9021.00, 9022.00, 9023.00, 9024.00, 9025.00, 9026.00, 9027.00. 9028.00, 9029.00, 9030.00, 9031.00, 9032.12, 9032.80, 9032.99 and 9033.00, for the entry in column (4) occurring against each of them, the entry "10%" shall be substituted; (c) in sub-headings Nos. 9032.11 and 9032.91, for the entry in column (4) occurring against each of them, the entry "60%" shall be substituted; (50) in Chapter 91, for the entry in column (4) occurring against all the sub-headings Nos., the entry "10%" shall be substituted; (51) In Chapter 92, for the entry in column (4) occurring against all the sub-headings Nos. the entry "10%" shall be substituted; (52) in chapter 94,-- (a) in sub-headings Nos. 9401.00, 9402.00, 9403.00 and 9405.00, for the entry in column (4) occurring against each of them, the entry "20%" shall he substituted; (b) n sub-heading No. 9404.00, for the entry in column (4), the entry "30%" shall be substituted, (53) in Chapter 95, in sub-heading No. 9504.00, for the entry in column (4), the entry "15%" shall be substituted; (54) in Chapter 96,--- (a) in sub-headings Nos. 9604.00, 9606.00, 9608.00 9611.00. 9612.00. 9613.10 and 9613.90. for the entry in column (4) occurring against each of them the entry "20%" shall he substituted. (b) in sub-heading No. 9605.10. for the entry in column (4) the entry "50%" shall he substituted. SCHEDULE FOURTH SCHEDULE [See section 62(b)-]

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

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

____ In the Schedule to the Central Excise Tariff Act, in Chapter 40,-- (a)for hearing No. 40.11 and the entries relating thereto, the following shall he substituted, namely:-- "40.11 PNEUMATIC TYRES, OF RUBBER 4011.10 -Of a kind used on bicycles, cycle-rick-shaws and three- Ni; wheeled powered cycle rickshaws 4011.20 -Of a kind used on two-wheeled motor vehicles or 25% as rear tyres on tractors, including agricultural tractors 4011.90 -Others 45% (b) in sub-heading No. 4012.19, for the entry in column (4), the entry "45%" shall he substituted; (c) for heading No. 40.13 and the entries relating thereto, the following shall he substituted, namely:- "40.13 INNER TUBES, OF RUBBER, FOR TYRES 4013.10 -Of a kind used in tyhres of sub-heading Nil No. 4011.10 4013.20 -Of a kind' used in tyres of sub-heading:, 25% No. 4011.20 4013.90 -Others 54%. ____

SCHEDULE FIFTH SCHEDULE (See section 63(b)-] In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act,- (1) in sub-heading Nos. 2403.11 and 2403.21, for the entry in column (4) occurring against each of them. the entry "Rs. 350 per thousand" shall be substituted; (2) in sub-heading Nos. 2404.49 and 2404.60, for the entry in column (4) occurring against each of them, the entry "l0%" shall be substituted; (3) in sub-heading Nos. 5107.24, 5107.32, 5107.42 and 5107.92, for the entry in column (4) occurring against each of them, the entry, "Nil" shall he substituted; (4) in sub-heading Nos. 5107.39, 5107.41 and 5107.49, for the entry in column (4) occurring against each of them, the entry "5%" shall be substituted; (5) in sub-heading Nos. 5206.00, 5207.00, 5208.00, 5209.00, 5210.00 and 5211.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (6) in sub-heading Nos. 5409.00, 5410.00 5411.00 and 5412.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (7) in sub-heading Nos. 5508.00, 5509.00, 5510.00, 5511.00 and 5512.00 for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (8) in sub-heading Nos. 5801.30, 5802.14 and 5804.12, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (9) in sub-heading Nos. 5805.11, 5805.12, 5805.13 and 5805.14, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted; (10) in sub-heading No. 5901.20, for the entry in column (4), the entry "20%" shall be substituted; (11) in sub-heading Nos. 5902.10, 5902:20, 5902.30, 5903.19, 5903.29, 5906.11 and 5906.12, for the entry in column (4) occurring against each of them, the entry "5%" shall he substituted; (12) in sub-heading No. 6001.12, for the entry in column (4), the entry "20%" shall be substituted. Footnotes: