

**Finance Act, 2010****Schedule - The Ninth Schedule**

## THE NINTH SCHEDULE

(See section 75)

In the First Schedule to the Central Excise Tariff Act, --

(1) in Chapter 24,--

- (i) for the entry in column (4) occurring against all tariff items of heading 2401, the entry "50%" shall be substituted;
- (ii) in tariff items 2402 10 10 and 2402 10 20, for the entry in column (4), the entry "10% or Rs. 1227 per thousand, whichever is higher" shall be substituted;
- (iii) in tariff item 2402 20 10, for the entry in column (4), the entry "Rs. 509 per thousand" shall be substituted;
- (iv) in tariff item 2402 20 20, for the entry in column (4), the entry "Rs. 1218 per thousand" shall be substituted;
- (v) for the entries in column (2) and column (4) occurring against the tariff item 2402 20 30, the entries"--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 60 millimetres" and "Rs. 509 per thousand" shall respectively be substituted;
- (vi) for the entries in column (2) and column (4) occurring against the tariff item 2402 20 40, the entries"--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 60 millimetres but not exceeding 70 millimetres" and "Rs. 809 per thousand" shall respectively be substituted;
- (vii) for the entries in column (2) and column (4) occurring against the tariff item 2402 20 50, the entries"--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" and "Rs. 1218 per thousand" shall respectively be substituted;
- (viii) after tariff item 2402 20 50 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:--

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
"2402 20 60	-- 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	Tu	Rs. 1624 per thousand";
	(ix) in tariff item 2402 20 90, for the entry in column (4), the entry "Rs. 1948 per thousand" shall be substituted;		
	(x) in tariff item 2402 90 10, for the entry in column (4), the entry "Rs. 1258 per thousand" shall be substituted;		
	(xi) in tariff item 2402 90 20, for the entry in column (4), the entry "10% or Rs. 1473 per thousand, whichever is higher" shall be substituted;		
	(xii) in tariff item 2402 90 90, for the entry in column (4), the entry "10% or Rs. 1473 per thousand, whichever is higher" shall be substituted;		
	(xiii) in tariff item 2403 10 10, for the entry in column (4), the entry "60%" shall be substituted;		
	(xiv) in tariff item 2403 10 20, for the entry in column (4), the entry "360%" shall be		

substituted;

(xv) in tariff item 2403 10 90, for the entry in column (4), the entry "40%" shall be substituted;

(xvi) in tariff item 2403 91 00, for the entry in column (4), the entry "60%" shall be substituted;

(xvii) in tariff items 2403 99 10, 2403 99 20, 2403 99 30, 2403 99 40, 2403 99 50 and 2403 99 60, for the entry in column (4) occurring against each of them, the entry "60%" shall be substituted;

(xviii) in tariff item 2403 99 70, for the entry in column (4), the entry "Rs. 60 per kg." shall be substituted;

(xix) in tariff item 2403 99 90, for the entry in column (4), the entry "60%" shall be substituted;

(2) in Chapter 27,--

(a) for sub-heading 2712 20 and tariff items 2712 20 10 and 2712 20 90 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:--

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
"2712 20 00	- Paraffin wax containing by weight less than 0.75% of oil	kg.	16%";

(b) after tariff item 2712 90 30 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:--

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
"2712 90 40	-- Paraffin wax containing by weight 0.75% or more of oil	kg.	16%";

(3) in Chapter 48, in heading 4818,--

(i) in tariff item 4818 40 10, for the entry in column (4), the entry "16%" shall be substituted;

(ii) in tariff item 4818 40 90, for the entry in column (4), the entry "16%" shall be substituted;

(4) in Chapter 50, for the entry in column (4) occurring against all the tariff items of headings 5004, 5005, 5006 and 5007, the entry "10%" shall be substituted;

(5) in Chapter 51, for the entry in column (4) occurring against all the tariff items of headings 5105, 5106, 5107, 5108, 5109, 51 10, 5111, 5112 and 5113, the entry "10%" shall be substituted;

(6) in Chapter 52, for the entry in column (4) occurring against all the tariff items of headings 5204, 5205, 5206, 5207, 5208, 5209, 5210, 5211 and 5212, the entry "10%" shall be substituted;

(7) in Chapter 53, for the entry in column (4) occurring against all the tariff items of headings 5302, 5305, 5306, 5308 (except 5308 10 10 and 5308 10 90), 5309, 5310 and 5311, the entry "10%" shall be substituted;

(8) in Chapter 54, for the entry in column (4) occurring against all the tariff items of headings 5401, 5404 (except 5404 11 00, 5404 12 00, 5404 19 10, 5404 19 20 and 5404 19 90), 5405, 5407 (except 5407 10 15, 5407 10 25, 5407 10 35, 5407 10 45, 5407 10 95, 5407 20 10, 5407 20 20, 5407 20 30, 5407 20 40, 5407 20 90, 5407 30 10, 5407 30 20, 5407 30 30, 5407 30 40, 5407 30 90, 5407 4119, 5407 41 29, 5407 42 90, 5407 43 00, 5407 44 90, 5407 71 10, 5407 71 20, 5407 72 00, 5407 73 00, 5407 74 00, 5407 81 19, 5407 81 29, 5407 82 90, 5407 83 00, 5407 84 90, 5407 9110, 5407 91 20, 5407 92 00, 5407 93 00 and 5407 94 00) and 5408, the entry "10%" shall be substituted;

(9) in Chapter 55, for the entry in column (4) occurring against all the tariff items of headings 5508, 5509, 5510, 5511, 5512, 5513, 5514, 5515 and 5516, the entry "10%" shall be substituted;

(10) in Chapter 56, for the entry in column (4) occurring against all the tariff items of headings 5601 (except 5601 10

00 and 5601 22 00), 5602, 5603, 5604, 5605, 5606, 5607 (except 5607 50 10), 5608 (except 5608 11 10 and 5608 11 90) and 5609, the entry "10%" shall be substituted;

(11) in Chapter 57, for the entry in column (4) occurring against all the tariff items of headings 5701, 5702, 5703, 5704 and 5705, the entry "10%" shall be substituted;

(12) in Chapter 58, for the entry in column (4) occurring against all the tariff items of headings 5801 (except 5801 35 00), 5802, 5803, 5804 (except 5804 30 00), 5806, 5808, 5809, 5810 and 5811, the entry "10%" shall be substituted;

(13) in Chapter 59, for the entry in column (4) occurring against all the tariff items of headings 5901., 5902 (except 5902 10 10 and 5902 10 90), 5903, 5904, 5905, 5906, 5907, 5908, 5909, 5910 and 5911, the entry "10%" shall be substituted;

(14) in Chapter 60, for the entry in column (4) occurring against all the tariff items of headings 6001, 6002, 6003, 6004, 6005 and 6006, the entry "10%" shall be substituted;

(15) in Chapter 61, for the entry in column (4) occurring against all the tariff items of headings 6101, 6102, 6103, 6104, 6105, 6106, 6107, 6108, 6109, 6110, 6111, 6112, 6113, 6114, 6115, 6116 and 6117, the entry "10%" shall be substituted;

(16) in Chapter 62, for the entry in column (4) occurring against all the tariff items of headings 6201, 6202, 6203, 6204, 6205, 6206, 6207, 6208, 6209, 6210, 6211, 6212, 6213, 6214, 6215, 6216 and 6217, the entry "10%" shall be substituted;

(17) in Chapter 63, for the entry in column (4) occurring against all the tariff items of headings 6301, 6302, 6303, 6304, 6305, 6306, 6307 and 6308, the entry "10%" shall be substituted;

(18) in Chapter 68, after NOTE 2, the following NOTE shall be inserted, namely:--

'3. In relation to products of headings 6802 and 6810, the process of cutting or sawing or sizing or polishing or any other process, for converting of stone blocks into slabs or tiles, shall amount to "manufacture".';

(19) in Chapter 76 --

(i) "NOTE" shall be numbered as "NOTE 1" thereof and after NOTE 1 as so numbered, the following NOTE shall be inserted, namely:--

'2. In relation to products of heading 7608, the process of drawing or redrawing shall amount to "manufacture".';

(ii) in sub-heading Note 2, for the word "Note", the word and figure "Note 1" shall be substituted;

(20) in Chapter 90, in tariff item 9001 30 00, for the entry in column (4), the entry "10%" shall be substituted;

(21) in Chapter 95, in tariff item 9504 40 00, for the entry in column (4), the entry "10%" shall be substituted.

---