

Finance (No. 2) Act, 2004

Section 89 - Amendment of First Schedule to Act 5 of 1986

Central Excise Tariff

In the First Schedule to the Central Excise tariff Apt, 1985,--

(i) in Chapter 50, in sub-heading Nos. 5004.11, 5004.90, 5005.10, 5005.20 and 5005.90, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(ii) in Section XV, after NOTE 9, the following NOTE shall be inserted, namely:--

"10. In relation to the products of this Section, the process of drawing or redrawing a rod, wire or any other similar article, into wire shall amount to 'manufacture'.";

(iii) in Chapter 90, in sub-heading No. 9001.10, for the entry in column (4), the entry "8%" shall be substituted;

(iv) in Chapter 95, in sub-heading No. 9504.10, for the entry in column (4), the entry "8%" shall be substituted.
