

Finance Act 2001

Schedule IV - Fourth Schedule

THE FOURTH SCHEDULE

[See section 134 (a)]

PART I

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

(1) in Chapter 21, for NOTE 3, the following NOTE shall be substituted, namely:--

'3. In this Chapter, "Pan masala" means any preparation containing betel-nuts and any one or more of the following ingredients, namely:--

(i) lime; and

(ii) kattha (catechu),

but not tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol.;

(2) in Chapter 24, after NOTE 5, the following NOTE shall be inserted, namely:--

'6. In this Chapter, "Pan masala containing tobacco", commonly known as 'gutkha' or by any other name, means any preparation containing betel-nuts and tobacco and any one or more of the following ingredients, namely:--

(i) lime; and

(ii) kattha (catechu),

whether or not containing any other ingredients, such as cardamom, copra and menthol.;

(3) in Chapter 27,--

(i) after NOTE 9, the following NOTE shall be inserted, namely:--

'10. In relation to natural gas falling under heading No. 27.11, the process of compression of natural gas (even if it does not involve liquefaction), for the purpose of marketing it as Compressed Natural Gas (CNG), for use as a fuel or for any other purpose, shall amount to "manufacture".;

(ii) in sub-heading No. 2711.21, for the entry in column (4), the entry "16%" shall be substituted;

(4) in Chapter 34, in sub-heading No. 3406.10, for the entry in column (4), the entry "16%" shall be substituted;

(5) in Chapter 48, in sub-heading No. 4819.12, for the entry in column (4), the entry "16%" shall be substituted;

(6) in Chapter 52, after NOTE 3, the following NOTE shall be inserted, namely:--

'4. For the purposes of this Chapter, "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.;

(7) in Chapter 62 --

(i) after NOTE 2, the following NOTES shall be inserted, namely:--

'3. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented word or any writing which is used in relation to a product, for the purposes of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

4. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the

product marketable to the consumer, shall amount to "manufacture".;

(ii) in sub-heading Nos. 6201.00 and 6202.00, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(8) in Chapter 64, in sub-heading No. 6401.12, for the entry in column (4), the entry "16%" shall be substituted;

(9) in Chapter 71, in sub-heading No. 7101.50, for the entry in column (4), the entry "16%" shall be substituted;

(10) in Chapter 85, in sub-heading No. 8539.10, for the entry in column (4), the entry "16%" shall be substituted;

(11) in Chapter 87 --

(i) for NOTE 3, the following NOTE shall be substituted, namely:--

"3. For the purposes of this Chapter, building a body or fabrication or mounting or fitting of structures or equipment on the chassis falling under heading No. 87.06 shall amount to "manufacture" of a motor vehicle.;

(ii) in heading No. 87.07, in sub-heading No. 8707.00, for the entry in column (3), the following shall be substituted, namely:--

"BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADING NOS. 87.01 TO 87.05";

(12) in Chapter 90, in sub-heading No. 9004.90, for the entry in column (4), the entry "16%" shall be substituted;

(13) in Chapter 96, in sub-heading No. 9603.00, for the entry in column (4), the entry "16%" shall be substituted.

PART II

| Heading No. | Sub-heading No. | Description of goods | Rate of duty |
|--|-----------------|---|--------------|
| (1) | (2) | (3) | (4) |
| In the First Schedule to the Central Excise Tariff Act,-- | | | |
| (1) in Chapter 24, for sub-heading No. 2404.40 and the entries relating thereto, the following shall be substituted, namely:-- | | | |
| | | "- Chewing tobacco and preparations containing chewing tobacco; pan masala containing tobacco: | |
| | 2404.41 | -- Chewing tobacco and preparations containing chewing tobacco | 16% |
| | 2404.49 | -- Pan masala containing tobacco | 16%"; |
| (2) in Chapter 52,-- | | | |
| (i) for sub-heading Nos. 5207.10, 5207.21, 5207.22, 5207.23 and 5207.29 and the entries relating thereto, the following shall be substituted, namely:-- | | | |
| | "5207.10 | - Denim fabrics, whether or not processed | 16% |
| | 5207.20 | - Other fabrics, not subjected to any process | 16% |
| | | - Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5207.31 | -- Bleached woven fabrics | 16% |
| | 5207.32 | -- Dyed woven fabrics | 16% |
| | 5207.33 | -- Printed woven fabrics | 16% |
| | 5207.39 | -- Other woven fabrics | 16%"; |
| (ii) for sub-heading Nos. 5208.10, 5208.21, 5208.22, 5208.23 and 5208.29 and the entries relating thereto, the following shall be substituted, namely:-- | | | |
| | "5208.10 | - Denim fabrics, whether or not processed | 16% |

| | | | |
|--|---------|---|-------|
| | 5208.20 | - Other fabrics, not subjected to any process | 16% |
| | | - Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, organdie processing or any other process or any one or more of these processes: | |
| | 5208.31 | -- Bleached woven fabrics | 16% |
| | 5208.32 | -- Dyed woven fabrics | 16% |
| | 5208.33 | -- Printed woven fabrics | 16% |
| | 5208.39 | -- Other woven fabrics | 16%"; |
