

Finance Act 2001

Schedule V - Fifth Schedule

THE FIFTH SCHEDULE

[See section 134(b)]

PART I

In the Second Schedule to the Central Excise Tariff Act, in sub-heading Nos. 2106.00, 2108.10, 2201.20, 2202.20, 2401.90, 2404.50, 2404.99, 2502.21, 2502.30, 2502.40, 2502.50, 2502.90, 4301.00, 8703.90, 8704.90, 8706.39, 8706.49, 8903.00, 8907.00, 9302.00, 9303.00, 9304.00, 9305.00, 9306.00 and 9307.00, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted.

PART II

Heading No.	Sub-heading No.	Description of goods	Rate of special duty of excise
(1)	(2)	(3)	(4)

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

(1) in heading No. 24.04, 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) heading No. 57.02, sub-heading No. 5702.19 and the entries relating thereto shall be omitted;
(3) heading No. 57.03, sub-heading No. 5703.90 and the entries relating thereto shall be omitted;
(4) heading No. 59.04, sub-heading Nos. 5904.10, 5904.91 and 5904.92 and the entries relating thereto shall be omitted;
(5) heading No. 59.05, sub-heading No. 5905.00 and the entries relating thereto shall be omitted;
(6) heading No. 59.07, sub-heading No. 5907.90 and the entries relating thereto shall be omitted;
(7) heading No. 69.05, sub-heading No. 6905.10 and the entries relating thereto shall be omitted;
(8) heading No. 69.06, sub-heading No. 6906.10 and the entries relating thereto shall be omitted;
(9) heading No. 87.11, sub-heading Nos. 8711.20 and 8711.90 and the entries relating thereto shall be omitted; and
(10) heading No. 94.04, sub-heading No. 9404.00 and the entries relating thereto shall be omitted.