

THE THIRD SCHEDULE

[See section 109(i)]

PART I

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

- (1) in Chapter 11, in sub-heading No. 1103.00, for the entry in column (4), the entry “16%” shall be substituted;
- (2) in Chapter 13, in sub-heading No.1301.10, for the entry in column (4), the entry “16%” shall be substituted;
- (3) in Chapter 16, in sub-heading No. 1601.10, for the entry in column (4), the entry “16%” shall be substituted;
- (4) in Chapter 17, in sub-heading Nos. 1702.19, 1702.21, 1702.29, 1702.30 and 1704.90, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted;
- (5) in Chapter 19, in sub-heading Nos. 1905.11, 1905.20 and 1905.39, for the entry in column(4) occurring against each of them, the entry “16%” shall be substituted;
- (6) in Chapter 20, in sub-heading No. 2001.10, for the entry in column (4), the entry “16%” shall be substituted;
- (7) in Chapter 21,—
 - (i) in sub-heading No. 2101.30, for the entry in column (4), the entry “Nil” shall be substituted;
 - (ii) in sub-heading Nos. 2103.10, 2104.10, 2106.00 and 2108.10, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted;
- (8) in Chapter 22, in sub-heading Nos. 2201.20, 2202.20, and 2202.40, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted;
- (9) in Chapter 24,—
 - (i) in sub-heading No. 2401.90, for the entry in column (4) , the entry “16%” shall be substituted;
 - (ii) in sub-heading No. 2403.11, for the entry in column (4), the entry “Rs. 78 per thousand” shall be substituted;
 - (iii) in sub-heading No. 2403.12, for the entry in column (4), the entry “Rs. 265 per thousand” shall be substituted;
 - (iv) in sub-heading No. 2403.13, for the entry in column (4), the entry “Rs. 395 per thousand” shall be substituted;
 - (v) in sub-heading No. 2403.14, for the entry in column (4), the entry “Rs. 645 per thousand” shall be substituted;
 - (vi) in sub-heading No. 2403.15, for the entry in column (4), the entry “Rs. 860 per thousand” shall be substituted;
 - (vii) in sub-heading No. 2403.19, for the entry in column (4), the entry “Rs. 1050 per thousand” shall be substituted;
 - (viii) in sub-heading Nos. 2404.40, 2404.50 and 2404.99, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted;
- (10) in Chapter 25,—
 - (i) in sub-heading Nos. 2502.21, 2502.30, 2502.40, 2502.50 and 2502.90, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted;
 - (ii) in sub-heading No. 2504.21 and 2504.31, for the entry in column (4) occurring against each of them , the entry “Rs 30 per square metre” shall be substituted;
- (11) in Chapter 26, for the entry in column (4) occurring against all the sub- heading Nos., the entry “16%” shall be substituted;
- (12) in Chapter 27,—
 - (i) after NOTE 8, the following NOTE shall be inserted, namely :—

“9. In relation to lubricating oils and lubricating preparations of heading No 27.10, labeling or relabeling of containers and repacking from bulk pack 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. 2708.11, 2708.19, 2708.20, 2710.11, 2710.12, 2710.13, 2710.19, 2711.11, 2711.12, 2711.19 and 2711.29, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted;
- (13) in Chapter 28,—
 - (i) in sub-heading No. 2804.11, for the entry in column (4), the entry “Nil” shall be substituted;
 - (ii) in sub-heading No. 2833.10 , for the entry in column (4), the entry “16%” shall be substituted;

- (iii) in sub-heading No. 2847.11, for the entry in column (4), the entry "Nil" shall be substituted;
- (14) in Chapter 30, in sub-heading Nos. 3003.20 and 3003.39, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (15) in Chapter 32, in sub-heading No. 3201.00, for the entry in column (4), the entry "16%" shall be substituted;
- (16) in Chapter 33, in sub-heading Nos. 3304.00, 3305.99, 3306.10, 3307.10, 3307.20, 3307.39, 3307.50 and 3307.90, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (17) in Chapter 34, in sub-heading No. 3401.11, for the entry in column (4), the entry "16%" shall be substituted;
- (18) in Chapter 38, in sub-heading Nos. 3808.10, 3808.20 and 3823.00, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (19) in Chapter 39, in all the sub-heading Nos. (except sub-heading Nos. 3903.20, 3903.30, 3905.10, 3905.20, 3905.90, 3906.10, 3906.20, 3906.90, 3907.10, 3907.20, 3907.30, 3907.40, 3907.50, 3907.60, 3907.70, 3907.80, 3907.91, 3907.99, 3908.10, 3908.90, 3909.10, 3909.20, 3909.30, 3909.40, 3909.51, 3909.52, 3909.59, 3909.60, 3910.00, 3911.10, 3911.20, 3911.90, 3912.11, 3912.12, 3912.20, 3912.31, 3912.39, 3912.90, 3913.10, 3913.20, 3913.30, 3913.90, 3914.00, 3916.10, 3923.10 and 3924.10) for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (20) in Chapter 40, in sub-heading Nos. 4006.10, 4008.19, 4008.22, 4010.10, 4010.90, 4011.90, 4012.11, 4012.19, 4012.90, 4013.90 and 4016.11, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (21) in Chapter 43, in sub-heading No. 4301.00, for the entry in column (4), the entry "16%" shall be substituted;
- (22) in Chapter 44, in sub-heading Nos. 4406.10, 4406.20, 4406.30, 4406.90, 4407.10 and 4407.90, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (23) in Chapter 48,—
- (i) in sub-heading Nos. 4804.20 and 4811.31, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (ii) in sub-heading No. 4818.10, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;
- (iii) in sub-heading Nos. 4823.30 and 4823.40, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (24) in Chapter 51, in sub-heading Nos. 5105.10, 5105.21, 5105.29, 5105.30, 5105.40, 5106.11, 5106.12, 5106.13, 5107.11 and 5107.12, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (25) in Chapter 52, in sub-heading Nos. 5204.10, 5207.10, 5207.21, 5207.22, 5207.23, 5207.29, 5208.10, 5208.21, 5208.22, 5208.23, 5208.29, 5209.10, 5209.21, 5209.22, 5209.23 and 5209.29, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (26) in Chapter 53,—
- (i) in sub-heading Nos. 5307.11, 5307.12, and 5308.11, for the entry in column (4) occurring against each of them, the entry " Nil " shall be substituted;
- (ii) in sub-heading Nos. 5309.10, 5309.21, 5309.22, 5309.23, 5309.29, 5310.10, 5310.21, 5310.22, 5310.23 and 5310.29, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (27) in Chapter 54, in sub-heading Nos. 5402.10, 5402.20, 5402.31, 5402.32, 5402.41, 5402.42, 5402.43, 5402.51, 5402.52, 5402.61, 5402.62, 5406.10, 5406.21, 5406.22, 5406.23, 5406.29, 5407.10, 5407.21, 5407.22, 5407.23 and 5407.29, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (28) in Chapter 55, in sub-heading No. 5505.10, 5511.10, 5511.21, 5511.22, 5511.23, 5511.29, 5512.10, 5512.21, 5512.22, 5512.23, 5512.29, 5513.10, 5513.21, 5513.22, 5513.23, 5513.29, 5514.10, 5514.21, 5514.22, 5514.23 and 5514.29, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (29) in Chapter 56, in sub-heading No. 5601.10 and 5607.10, for the entry in column (4), the entry "Nil" shall be substituted;
- (30) in Chapter 57, in sub-heading Nos. 5702.19 and 5703.90, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (31) in Chapter 58, in sub-heading Nos. 5801.21, 5801.22, 5801.31, 5801.32, 5802.21, 5802.22, 5802.31, 5802.32, 5803.00, 5805.11, 5805.19, 5806.31 and 5806.32, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (32) in Chapter 59, in sub-heading Nos. 5901.10, 5901.90, 5904.10, 5904.91, 5904.92, 5905.00, 5907.90 and 5910.00, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;
- (33) in Chapter 60, in sub-heading Nos. 6001.11, 6001.12, 6001.21, 6001.22, 6001.91, 6001.92, 6002.30, 6002.42, 6002.43, 6002.92 and 6002.93, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(34) in Chapter 63, for the entry in column (4) occurring against all the sub-heading Nos. (except sub-heading No. 6307.10), the entry "16%" shall be substituted;

(35) in Chapter 66, in sub-heading No. 6601.00, for the entry in column (4), the entry "Nil" shall be substituted;

(36) in Chapter 68, in sub-heading Nos. 6807.10 and 6807.20, for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;

(37) in Chapter 69, in sub heading No. 6906.10, for the entry in column (4), the entry "16%" shall be substituted;

(38) in Chapter 70, in sub-heading No. 7015.00, for the entry in column (4), the entry "16%" shall be substituted;

(39) in Chapter 73, in sub-heading No. 7323.10, for the entry in column (4), the entry "16%" shall be substituted;

(40) in Chapter 76, in sub-heading No. 7615.20, for the entry in column (4), the entry "16%" shall be substituted;

(41) in Chapter 82, in sub-heading No. 8215.00, for the entry in column (4), the entry "Nil" shall be substituted;

(42) in Chapter 84, in sub-heading Nos. 8414.30, 8414.92, 8415.00, 8418.90, 8434.10, 8434.90, 8452.19, 8476.91, 8481.10 and 8481.91, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(43) in Chapter 85,—

(i) in sub-heading Nos. 8527.10 and 8536.10, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(ii) in sub-heading No 8539.10, for the entry in column (4), the entry " Nil" shall be substituted;

(44) in Chapter 87,—

(i) after NOTE 5, the following NOTE shall be inserted, namely:-

" 6. For the purposes of this Chapter, ' station wagons' means vehicles which may be used, without structural alteration, for the transportation of both persons and goods."

(ii) in sub-heading Nos. 8701.10, 8704.90, 8706.11, 8706.21, 8706.39, 8706.49, 8711.20 and 8711.90, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(45) in Chapter 89, -

(i) in all the sub-heading Nos. (except sub heading Nos. 8903.00, 8907.00 and 8908.00), for the entry in column (4) occurring against each of them, the entry "Nil" shall be substituted;

(ii) in sub-heading Nos. 8903.00 and 8907.00, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(46) in Chapter 90,—

(i) in sub-heading No. 9001.10, for the entry in column (4), the entry "Nil" shall be substituted;

(ii) in sub-heading Nos. 9003.11 and 9003.19, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(iii) in sub-heading Nos. 9018.00 and 9019.00, for the entry in column (4) occurring against each of them, the entry " Nil" shall be substituted;

(iv) in sub-heading No. 9020.00, for the entry in column (4), the entry " 16%" shall be substituted;

(v) in sub-heading Nos. 9021.90 and 9022.10, for the entry in column (4) occurring against each of them, the entry " Nil" shall be substituted;

(vi) in sub-heading Nos. 9032.11 and 9032.91 for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(47) in Chapter 91, in all the sub-heading Nos. (except sub-heading Nos. 9101.10, 9101.90, 9102.10 and 9102.90) for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(48) in Chapter 92, in all the sub-heading Nos. for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(49) in Chapter 93, in all the sub-heading Nos. (except sub-heading No.9301.00), for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(50) in Chapter 94,—

(i) in sub-heading No. 9404.00, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(ii) in sub-heading No. 9406.00 , for the entry in column (4) occurring against each of them, the entry “Nil” shall be substituted;

(51) in Chapter 96, in sub-heading Nos. 9605.10 and 9607.00, 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 duty
(1)	(2)	(3)	(4)
In the First Schedule to the Central Excise Tariff Act,—			
(1) In Chapter 69,—			
(i) for sub- heading No. 69.05 and the entries relating thereto, the following shall be substituted , namely:—			
“69.05		UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	
	6905.10	- Vitrified tiles, whether polished or not	16%
	6905.90	- Other	16%” ;
(ii) after sub- heading No. 6906.10 and the entries relating thereto, the following shall be inserted, namely:—			
“6906.20		- Broken glazed tiles	16%” ;
(2) in Chapter 87,—			
(i) for heading No. 87.02 and the entries relating thereto, the following shall be substituted, namely:—			
“87.02		MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF MORE THAN SIX PERSONS, EXCLUDING THE DRIVER, INCLUDING STATION WAGONS	
	8702.10	- Motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver, including station wagons	16%
	8702.90	- Other	16%”;
(ii) for heading No. 87.03 and the entries relating thereto, the following shall be substituted, namely:-			
“87.03		MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF NOT MORE THAN SIX PERSONS, EXCLUDING THE DRIVER, INCLUDING STATION WAGONS AND RACING CARS	
	8703.10	- Three-wheeled motor vehicles	16%
	8703.90	- Other	16%”.