

THE SECOND SCHEDULE

[See section 119(1)]

S. No.	Notification No. and date	Amendment	Date of effect of amendment
5	(1)	(2)	(3)
		(3)	(4)
10	1. G.S.R. 465 (E), dated the 3rd May, 1990 (169/1990-CUSTOMS, dated the 3rd May, 1990)	In the said notification, after condition (iii) and before the <i>Explanation</i> , the following condition shall be inserted, namely:— “(iv) where the Licensing Authority grants an extension of the period for fulfilment of export obligation in terms of, and subject to the satisfaction of such condition as may be specified in a Public Notice of the Government of India in the Ministry of Commerce and Industry in this regard and the licence-holder units are affected by the earthquake which took place in the State of Gujarat in the month of January, 2001, then, the said period of fulfilment of export obligation may, notwithstanding anything contained in condition (iii), be extended and be deemed to have been extended beyond the 31st day of March, 2002, but shall in no case be extended beyond the 31st day of March, 2004.”.	3rd May, 1990.
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20	2. G.S.R. 423 (E), dated the 20th April, 1992 (160/1992-CUSTOMS, dated the 20th April, 1992)	In the said notification, after condition (iv), the following condition shall be inserted, namely:— “(v) where the Licensing Authority, in respect of a licence-holder unit affected by the earthquake which took place in the State of Gujarat in the month of January, 2001, grants extension of the period for fulfilment of export obligation, in terms of, and subject to the satisfaction of such condition as may be specified in a Public Notice of the Government of India in the Ministry of Commerce and Industry in this regard, the said period of fulfilment of export obligation may be extended and be deemed to have been extended beyond the 31st day of March, 2002, but shall in no case be extended beyond the 31st day of March, 2004.”.	20th April, 1992.
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THE THIRD SCHEDULE

[See section 120(1)]

S. No.	Notification No. and date	Amendment	Date of effect of amendment	
(1)	(2)	(3)	(4)	5
1.	G.S.R. 308 (E), dated the 31st March, 1995 (79/95-Customs, dated the 31st March, 1995)	In the said notification, in condition (iii), in sub-condition (b), for the entry "24%", as it stood on the 19th September, 1995, the entry "15%" shall be substituted.	19th September, 1995.	10
2.	G.S.R. 309 (E), dated the 31st March, 1995 (80/95-Customs, dated the 31st March, 1995)	In the said notification, in condition (ii), in sub-condition (b), for the entry "24%", as it stood on the 19th September, 1995, the entry "15%" shall be substituted.	19th September, 1995.	15
3.	G.S.R. 480 (E), dated the 5th June, 1995 (110/95-Customs, dated the 5th June, 1995)	In the said notification,— (i) in each of the conditions (4) and (5), for the entry "24%", as it stood on the 19th September, 1995, the entry "15%" shall be substituted; (ii) in condition (7), after the proviso, the following proviso shall be inserted, namely:— "Provided further that where the Licensing Authority grants further extension of the period for fulfilment of export obligation beyond the period as specified in this condition, then, subject to the satisfaction of such conditions as may be specified in a Public Notice of the Government of India in the Ministry of Commerce and Industry in this regard, such export obligation may be extended, but shall in no case be extended beyond the 31st day of March, 2004."	19th September, 1995. 30th April, 2000.	20 25
4.	G.S.R. 657 (E), dated the 19th September, 1995 (148/95-Customs, dated the 19th September, 1995)	In the said notification, in condition (ii), for the words "twenty-four per cent.", the words "fifteen per cent." shall be substituted.	19th September, 1995.	30
5.	G.S.R. 658 (E), dated the 19th September, 1995 (149/95-Customs, dated the 19th September, 1995)	In the said notification, in condition (ii), for the words "twenty-four per cent.", the words "fifteen per cent." shall be substituted.	19th September, 1995.	35 40
6.	G.S.R. 184 (E), dated the 1st April, 1997 (28/97-Customs, dated the 1st April, 1997)	In the said notification, in each of the conditions (3) and (4), for the entry "24%", the entry "15%" shall be substituted.	1st April, 1997.	45
7.	G.S.R. 186 (E), dated the 1st April, 1997 (30/97-Customs, dated the 1st April, 1997)	In the said notification, in condition (ii), for the words "twenty-four per cent.", the words "fifteen per cent." shall be substituted.	1st April, 1997.	50
8.	G.S.R. 187 (E), dated the 1st April, 1997 (31/97-Customs, dated the 1st April, 1997)	In the said notification, in condition (ii), for the entry "24%", the entry "15%" shall be substituted.	1st April, 1997.	55
9.	G.S.R. 197 (E), dated the 7th April, 1997 (34/97-Customs, dated the 1st April, 1997)	In the said notification, in condition (v), for the entry "24%", the entry "15%" shall be substituted.	7th April, 1997.	60

(1)	(2)	(3)	(4)
5	10. G.S.R. 216 (E), dated the 11th April, 1997 (36/97-Customs, dated the 11th April, 1997)	In the said notification, in condition (3), for the entry "24%", the entry "15%" shall be substituted.	11th April, 1997.
10	11. G.S.R. 623 (E), dated the 16th October, 1998 (77/98-Customs, dated the 16th October, 1998)	In the said notification, in condition (iv), for the words "twenty-four per cent.", the words "fifteen per cent." shall be substituted.	16th October, 1998.
15	12. G.S.R. 299 (E), dated the 29th April, 1999 (48/99-Customs, dated the 29th April, 1999)	In the said notification, in condition (ii), for the words "twenty-four per cent.", the words "fifteen per cent." shall be substituted.	29th April, 1999.
20	13. G.S.R. 366 (E), dated the 27th April, 2000 (50/2000-Customs, dated the 27th April, 2000)	In the said notification, in condition (3), for the entry "24%", the entry "15%" shall be substituted.	27th April, 2000.
25	14. G.S.R. 367 (E), dated the 27th April, 2000 (51/2000-Customs, dated the 27th April, 2000)	In the said notification, in condition (ii), for the words "twenty-four per cent.", the words "fifteen per cent." shall be substituted.	27th April, 2000.

THE FOURTH SCHEDULE
[See sections 121(1) and 149(1)]

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
1	Tea and tea waste	Rupee one per kg. 5

THE FIFTH SCHEDULE

(See section 140)

THE THIRD SCHEDULE

[See section 2(f)(iii)]

5 1. In this Schedule, "heading" and "sub-heading" mean respectively a heading and sub-heading in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

S.No.	Heading No. or sub-heading No.	Description of goods
(1)	(2)	(3)
	1. 0401.14	Concentrated (condensed) milk, whether sweetened or not, put up in unit containers and ordinarily intended for sale
	2. 1702.21 or 1702.29	Preparations of other sugars
15	3. 1702.30	Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel
	4. 1704.10	Gums, whether or not sugar coated (including chewing gum, bubblegum and the like)
	5. 1704.90	All goods
	6. 18.02	Cocoa powder, whether or not containing added sugar or other sweetening matter
20	7. 18.03	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates
	8. 18.04	Other food preparations containing cocoa
	9. 1901.19 or 1901.92	All goods
	10. 1902.19	All goods
25	11. 1904.10	All goods
	12. 1905.11	Biscuits, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power
	13. 1905.31	Waffles and wafers, coated with chocolate or containing chocolate
	14. 1905.39	All goods
30	15. 2101.10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
	16. 2102.10	All goods
	17. 21.05	Ice cream and other edible ice, whether or not containing cocoa
35	18. 21.06	Pan masala, only in retail packs containing ten grams or more per pack, other than the goods containing not more than 15% betel nut by weight and not containing tobacco in any proportion
	19. 21.07	Betel nut powder known as "Supari"
	20. 2108.20	Sharbat
	21. 2108.99	All goods
	22. 2201.19	All goods
40	23. 2201.20	Aerated waters
	24. 2202.19	All goods
	25. 2202.20	Aerated waters
	26. 22.03	Vinegar and substitutes for vinegar obtained from acetic acid
	27. 2404.41	Chewing tobacco and preparations containing chewing tobacco
45	28. 2404.49	Pan masala containing tobacco
	29. 2502.21	White cement, whether or not artificially coloured and whether or not with rapid hardening properties

(1)	(2)	(3)	
30.	2710.90	Lubricating oils and Lubricating preparations	
31.	3204.30	Synthetic organic products of a kind used as fluorescent brightening agents or as a luminophores	
32.	3206.90	All goods	5
33.	32.08, 32.09 or 32.10	All goods	
34.	3212.90	Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes	
35.	32.13 or 32.14	All goods	
36.	33.03, 33.04 or 33.05	All goods	10
37.	3306.10	Tooth paste	
38.	33.07	All goods	
39.	3401.19	All goods	
40.	3401.20 or 3402.90	All goods	
41.	3403.10	Lubricating preparations	15
42.	34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal; scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04	
43.	35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included	20
44.	3702.90	All goods	
45.	3808.10	All goods	
46.	3808.90	Disinfectants and similar products	
47.	38.14	Thinners	
48.	38.19	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	25
49.	38.20	Anti-freezing preparations and prepared de-icing fluids	
50.	3824.90	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale	
51.	39.19	Self-adhesive tapes of plastics	30
52.	3923.10 or 3924.10	Insulated ware	
53.	48.16	Carbon paper, self-copy paper, duplicator stencils, of paper	
54.	4818.90	Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	
55.	64.01	Footwear	35
56.	6501.10	Safety headgear	
57.	6905.10	Vitrified tiles, whether polished or not	
58.	6906.10	Glazed tiles	
59.	7321.10	Cooking appliances and plate warmers	
60.	7323.10	Pressure cookers	40
61.	73.24	Sanitary ware of iron or steel	
62.	7418.90	Sanitary ware of copper	
63.	7615.20	Pressure cookers	
64.	82.12	Razors and razor blades (including razor blade blanks in strips)	
65.	83.05	Staples in strips, paper clips of base metal	45
66.	8414.40	Electric fans	
67.	84.15	Window room air-conditioners and split air-conditioners of capacity up to 3 tonnes	

(1)	(2)	(3)
68.	8418.10	Refrigerators
69.	8421.10	Water filters and water purifiers, of a kind used for domestic purposes
70.	8422.10	Dish washing machines
5 71.	8450.10	Household or laundry type washing machines, including machines which both wash and dry
72.	8469.90	Typewriters
73.	84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions
74.	84.72	Stapling machines
10 75.	85.06	Primary cells and primary batteries
76.	85.09	Electro-mechanical domestic appliances with self-contained electric motor
77.	85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
78.	85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12
15 79.	85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes
80.	85.17	Telephone sets including telephones with cordless handsets; video phones; facsimile machines
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81.	85.19 or 85.20	All goods
82.	85.21	All goods
83.	8523.12	Unrecorded audio cassettes
84.	8523.14	Video cassettes
25 85.	8523.20	Magnetic discs
86.	8524.34	Video cassettes
87.	8524.40	Magnetic discs
88.	85.25	Pagers, cellular or mobile phones
89.	8527.10	Radio sets including transistor sets, having the facility of receiving radio signals and converting the same into audio output with no other additional facility like sound recording or reproducing or clock in the same housing or attached to it
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90.	8527.90	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
91.	85.28	Television receivers (including video monitors and video projectors), other than monochrome, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus
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92.	85.36	All goods
93.	85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; Arc lamps
40 94.	90.06	Photographic (other than cinematographic) cameras
95.	9101.90 or 9102.90	Watches
96.	91.03 or 91.05	Clocks
97.	96.12	All goods
98.	96.17	Vacuum flasks'.

THE SIXTH SCHEDULE

[See sections 141(1) and 142(1)]

S. No.	Provisions of the Central Excise Rules, 1944 to be amended	Amendment	Date of effect of amendment	
(1)	(2)	(3)	(4)	
				5
1.	Sub-rule (5) of rule 57R of the Central Excise Rules, 1944 as substituted by notification No. G.S.R.324(E), dated the 23rd July, 1996 [14/96-Central Excise (N.T.), dated the 23rd July, 1996]	In the Central Excise Rules, 1944, in rule 57R, for sub-rule (5), the following sub-rule shall be substituted, namely:— “(5) Credit of specified duty in respect of capital goods shall not be allowed in respect of that part of the value of capital goods which represents the amount of duty on such capital goods, which the manufacturer claims as depreciation under section 32 of the Income-tax Act, 1961 (43 of 1961).”.	23rd day of July, 1996.	10
				15
2.	Sub-rule (8) of rule 57R of the Central Excise Rules, 1944 as inserted by notification No. G.S.R. 122(E), dated the 1st March, 1997 [6/97-Central Excise (N.T.), dated the 1st March, 1997]	In the Central Excise Rules, 1944, in rule 57R, for sub-rule (8), the following sub-rule shall be substituted, namely:— “(8) Credit of specified duty in respect of capital goods shall not be allowed in respect of that part of the value of capital goods which represents the amount of duty on such capital goods, which the manufacturer claims as depreciation under section 32 of the Income-tax Act, 1961 (43 of 1961).”.	1st day of March, 1997.	20
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3.	Sub-rule (12) of rule 57F of the Central Excise Rules, 1944 as substituted by notification No.G.S.R. 122(E), dated the 1st March, 1997 [6/97-Central Excise (N.T.), dated the 1st March, 1997]	In the Central Excise Rules, 1944, in rule 57F, in sub-rule (12), the following proviso shall be inserted, namely:- “Provided that the credit of specified duty paid on the inputs used in the manufacture of final products cleared after availing of the exemption under the notification numbers 32/99-Central Excise, dated the 8th July, 1999 [G.S.R. 508 (E), dated the 8th July, 1999] and 33/99-Central Excise, dated the 8th July, 1999 [G.S.R. 509 (E), dated the 8th July, 1999], shall be utilized only for payment of duty on final products cleared after availing of the exemption under the said notification numbers 32/99-Central Excise, dated the 8th July, 1999 and 33/99-Central Excise, dated the 8th July, 1999.”.	8th day of July, 1999.	30
				35
4.	Clause (b) of sub-rule (1) of rule 57AB of the Central Excise Rules, 1944 as substituted by notification No G.S.R. 203(E), dated the 1st March, 2000 [11/2000-Central Excise (N.T.), dated the 1st March, 2000]	In the Central Excise Rules, 1944, in rule 57AB, in sub-rule (1), in clause (b), before the <i>Explanation</i> , the following proviso shall be inserted, namely:- “Provided that the CENVAT credit of the duty paid on the inputs used in the manufacture of final products cleared after availing of the exemption under the notification numbers 32/99-Central Excise, dated the 8th July, 1999 [G.S.R. 508 (E), dated the 8th July, 1999] and 33/99-Central Excise, dated the 8th July, 1999 [G.S.R. 509 (E), dated the 8th July, 1999], shall be utilized only for payment of duty on final products cleared after availing of the exemption under the said notification numbers 32/99-Central Excise, dated the 8th July, 1999 and 33/99-Central Excise, dated the 8th July, 1999.”.	1st day of April, 2000.	40
				45
				50

THE SEVENTH SCHEDULE

[See section 143(1)]

5	Provisions of the CENVAT Credit Rules, 2001 to be amended	Amendment	Date of effect of amendment
	(1)	(2)	(3)
10	Sub-rule (3) of rule 3 of the CENVAT Credit Rules, 2001 as published <i>vide</i> notification No.G.S.R. 445(E), dated the 21st June, 2001 [31/2001-Central Excise (N.T.), dated the 21st June, 2001]	<p>In the CENVAT Credit Rules, 2001, in rule 3, in sub-rule (3), after the proviso, the following proviso shall be inserted, namely:—</p> <p>“Provided further that the CENVAT credit of the duty paid on the inputs used in the manufacture of final products cleared after availing of the exemption under the notification numbers 32/99-Central Excise, dated the 8th July, 1999 [G.S.R. 508 (E), dated the 8th July, 1999] and 33/99-Central Excise, dated the 8th July, 1999 [G.S.R. 509 (E), dated the 8th July, 1999], shall be utilized only for payment of duty on final products cleared after availing of the exemption under the said notification numbers 32/99-Central Excise, dated the 8th July, 1999 and 33/99-Central Excise, dated the 8th July, 1999.”</p>	1st day of July, 2001.
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THE EIGHTH SCHEDULE

[See section 145(1)]

S. No.	Notification No. and date	Amendment	Date of effect of amendment	
(1)	(2)	(3)	(4)	
1.	G.S.R. 508 (E), dated the 8th July, 1999 [32/1999-Central Excise, dated the 8th July, 1999]	In the said notification, in paragraph 2, in clause (b), the following proviso shall be inserted, namely:— “Provided that such refund shall not exceed the amount of duty paid less the amount of the CENVAT credit availed of, in respect of the duty paid on the inputs used in or in relation to the manufacture of goods cleared under this notification.”.	8th July, 1999.	5
				10
2.	G.S.R. 509 (E), dated the 8th July, 1999 [33/1999-Central Excise, dated the 8th July, 1999]	In the said notification, in paragraph 2, in clause (b), the following proviso shall be inserted, namely:— “Provided that such refund shall not exceed the amount of duty paid less the amount of the CENVAT credit availed of, in respect of the duty paid on the inputs used in or in relation to the manufacture of goods cleared under this notification.”.	8th July, 1999.	15

THE NINTH SCHEDULE

[See section 146(1)]

S. No.	Notification No. and date	Amendment	Date of effect of amendment
5	(1)	(2)	(3)
			(4)
10	1. G. S. R. 508 (E), dated the 8th July, 1999 [32/99 - Central Excise, dated the 8th July, 1999]	In the said notification, in the opening paragraph,— (i) the following proviso shall be inserted at the end, namely:— “Provided that exemption contained in this notification shall not be applicable to— (a) cigarettes falling under Chapter 24 of the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); and (b) pan masala containing tobacco, falling under sub-heading No. 2106.00 or 2404.49, as the case may be, of the First Schedule or the Second Schedule to the said Central Tariff Act.”; (ii) for the proviso, as inserted by clause (i), the following proviso shall be substituted, namely:— “Provided that the exemption contained in this notification shall not be applicable to the goods falling under Chapter 24.”; (iii) after the proviso, the following proviso shall be inserted, namely:— “Provided further that exemption contained in this notification shall not be applicable to the goods manufactured and cleared from— (1) Numaligrah Refineries Limited; or (2) Bongaigaon Refineries and Petrochemicals Limited; or (3) Indian Oil Corporation, Guwahati; or (4) Assam Oil Division, Indian Oil Corporation, Digboi.”	8th July, 1999.
15			1st March, 2001.
20			12th February, 2002.
25			
30	2. G.S.R. 509(E), dated the 8th July, 1999 [33/1999-Central Excise, dated the 8th July, 1999]	In the said notification, in the opening paragraph,— (i) the following proviso shall be inserted at the end, namely:— “Provided that exemption contained in this notification shall not be applicable to— (a) cigarettes falling under Chapter 24 of the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); and (b) pan masala containing tobacco, falling under sub-heading No. 2106.00 or 2404.49, as the case may be, of the First Schedule or the Second Schedule to the said Central Excise Tariff Act.”; (ii) for the proviso, as inserted by clause (i), the following proviso shall be substituted, namely:— “Provided that the exemption contained in this notification shall not be applicable to the goods falling under Chapter 24.”	8th July, 1999.
35			
40			1st March, 2001.

THE TENTH SCHEDULE

[See section 147(a)]

PART I

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

(1) in Chapter 11, after NOTE 2, the following NOTE shall be inserted, namely:— 5

'3. In relation to the products of heading No.11.03, labelling or relabelling of 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".;

(2) in Chapter 15,—

(i) after NOTE 3, the following NOTE shall be inserted, namely:— 10

'4. In relation to the products of sub-heading Nos. 1502.00, 1503.00,1504.00 and 1508.90, labelling or relabelling of 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. 1502.00, 1503.00,1504.00 and 1508.90, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted.' 15

(3) in Chapter 25,-

(i) in sub-heading No. 2502.10, for the entry in column (4), the entry "Rs. 250 per tonne" shall be substituted;

(ii) in sub-heading No. 2502.29, for the entry in column (4), the entry "Rs. 400 per tonne" shall be substituted;

(4) in Chapter 36, in sub-heading No. 3605.90, for the entry in column (4), the entry "16%" shall be substituted;

(5) in Chapter 59, in sub-heading No. 5906.91, for the entry in column (4), the entry " 16%" shall be substituted; 20

(6) in Chapter 73, after NOTE 4, the following NOTE shall be inserted, namely:—

'5. In relation to the pipes and tubes of heading Nos. 73.04 and 73.05, the process of coating with cement or polyethylene or other plastic materials shall amount to "manufacture".;

(7) in Chapter 87, in sub-heading Nos. 8706.29, 8706.42 and 8706.49, for the entry in column (4) occurring against each of them, the entry "16% plus Rs 10,000 per chassis" shall be substituted. 25

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, in Chapter 27, for sub-heading No. 2710.90 and the entries relating thereto, the following shall be substituted, namely:— 30			
		"-Other :	
	2710.91	-- Superior kerosene oil	16%
	2710.92	-- Aviation turbine fuel	16%
	2710.93	-- High speed diesel oil	16%
	2710.94	-- Light diesel oil	16% plus Rs.1.50 per litre 35
	2710.95	-- Lubricating oil	16%
	2710.99	-- Other	16% ". 35

THE ELEVENTH SCHEDULE

[See section 147(b)]

In the Second Schedule to the Central Excise Tariff Act, in sub-heading Nos. 2108.10, 2201.20, 2202.20, 4011.90, 4012.11, 4012.19, 4012.90, 4013.90, 5402.20, 5402.32, 5402.42, 5402.43, 5402.52, 5402.62, 8415.00, 8702.10, 8703.90, 8704.90, 5 8706.21, 8706.39 and 8706.49, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted.

THE TWELFTH SCHEDULE

[See section 152(1)]

Notification No. and date	Amendment	Date of effect of amendment	
(1)	(2)	(3)	
G. S. R. 639 (E), dated the 5th November, 1997 [43/97-Service Tax, dated 5th November, 1997]	In the said notification, in the opening paragraph,— (a) for clauses (i) and (ii), the following clauses shall be substituted, namely: - “(i) any factory registered under or governed by the Factories Act, 1948 (63 of 1948), other than a factory registered as small scale industry with the State Government; (ii) any company established by or under the Companies Act, 1956 (1 of 1956), other than a company which is solely and exclusively a trading company and is also registered as a private limited company;”; (b) clause (viii) shall be omitted.	16th November, 1997.	5
			10
			15

THE THIRTEENTH SCHEDULE

[See sections 126(1) and 161]

In the Seventh Schedule to the Finance Act, 2001(14 of 2001), after the heading No. 24.04 and its sub-heading No.2404.99 and the entries relating thereto, the following heading Nos., sub-heading Nos. and entries shall be inserted, namely:—

5	Heading No.	Sub-heading No.	Description of goods	Rate of duty
	(1)	(2)	(3)	(4)
	27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude	Rs. 50 per tonne
	54.02	5402.20	- High tenacity yarn of polyesters	1%
		5402.32	-- Of polyesters	1%
10		5402.42	-- Of polyesters, partially oriented	1%
		5402.43	-- Of polyesters, other	1%
		5402.52	-- Of polyesters	1%
		5402.62	-- Of polyesters	1%
15	87.02	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	1%
	87.03	8703.90	- Other	1%
	87.04	8704.90	- Other	1%
	87.06	8706.21	-- For the vehicles of sub-heading No. 8702.10	1%
20		8706.39	-- For the vehicles of sub-heading No. 8703.90	1%
		8706.49	-- For the vehicles of sub-heading Nos. 8704.30 or 8704.90	1%
	87.11	8711.10	- Two-wheeled motor vehicles of engine capacity not exceeding 75 cubic centimetres	1%
25		8711.20	- Two-wheeled motor vehicles of engine capacity exceeding 75 cubic centimetres	1%".