

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
35		
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'