

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-clause (3) of clause 85 of the Finance Bill, 2005, the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (3) of the Table below, falling within heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005) and specified in the corresponding entry in column (2) of the said Table, from so much of the additional duty of excise leviable under sub-clause (1) of clause 85 of the said Finance Bill, 2005, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

Table

S. No.	heading or sub-heading or tariff item	Description of goods	Rate of additional duty of excise
(1)	(2)	(3)	(4)
1.	2106 90 20	Pan masala (not containing tobacco)	5.5%
2.	2401	Un-manufactured tobacco and tobacco refuse, bearing a brand name	4.2%
3.	2401	Un-manufactured tobacco and tobacco refuse, not bearing brand name	Nil
4.	2402 10 10	Cigars and cheroots of tobacco	1.6%
5.	2402 10 20	Cigarillos of tobacco	1.6%
6.	2402 90 90	Other	1.6%
7.	2403 10 10	Hookah or gudaku tobacco, bearing a brand name	6.0%
8.	2403 10 10	Hookah or gudaku tobacco, not bearing a brand name	Nil
9.	2403 10 90	Other smoking tobacco, bearing a brand name	6.0%
10.	2403 10 90	Other smoking tobacco, not bearing a brand name	Nil
11.	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name	6.0%
12.	2403 91 00	“Homogenised” or “reconstituted” tobacco, not bearing a brand name	Nil
13.	2403 99 10	Chewing tobacco	6.0%
14.	2403 99 20	Preparations containing chewing tobacco	6.0%
15.	2403 99 30	Jarda Scented tobacco	6.0%
16.	2403 99 40	Snuff	6.0%
17.	2403 99 50	Preparations containing snuff	6.0%
18.	2403 99 60	Tobacco extracts and essence, bearing a brand name	6.0%
19.	2403 99 60	Tobacco extracts and essence, not bearing a brand name	Nil
20.	2403 99 90	Pan masala containing tobacco ‘gutkha’	6.0%
21.	2403 99 90	All goods, bearing a brand name	6.0%
22.	2403 99 90	All goods, not bearing a brand name (other than pan masala containing tobacco)	Nil

Explanation.- For the purposes of this notification, ‘brand name or trade name’ means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose 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

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(V. Sivasubramanian)
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