

## THE SECOND SCHEDULE

(See section 2)

## NOTES

1. In this Schedule, “heading”, “sub-heading”, “tariff item” and “Chapter” mean respectively a heading, sub-heading, tariff item and Chapter in the First Schedule.
2. The rules for the interpretation of the First Schedule, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.
3. In this Schedule, tariff item 2106 90 19 does not include the products other than preparations for lemonades or other beverages intended for use in the manufacture of aerated water.
4. In this Schedule, heading 2401 does not include the products which do not bear a brand name.
5. In this Schedule, tariff item 2403 99 90 does not include Pan Masala, other than containing tobacco.
6. In this Schedule, tariff item 2710 11 19 does not include “Naphtha”.
7. In this Schedule, heading 4011 does not include Pneumatic tyres of rubber of a kind used on cycle-rickshaws and three-wheeled powered cycle-rickshaws and used as rear tyres on tractors, including agricultural tractors.
8. In this Schedule,—
  - (i) heading 5402 is modified only to include synthetic filament yarn (other than sewing thread), including synthetic monofilament of less than 60 deniers;
  - (ii) sub-heading 5402 40 is modified only to include “other yarn, single, untwisted.”;
  - (iii) sub-heading 5402 50 is modified only to include “other yarn, single, twisted.”.
9. In this Schedule,—
  - (i) heading 8702 is modified only to include only motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver, including station wagon;
  - (ii) heading 8703 is modified only to include the 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; but does not include three-wheeled motor vehicles;
  - (iii) tariff items of heading 8704 do not include motor vehicles, other than petrol driven;
  - (iv) \*heading 8706 shall include chassis, whether or not fitted with a cab. Tariff items of heading 8706 include chassis fitted with engines for —
    - (a) motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver, including station wagons;
    - (b) motor cars and other motor vehicles (except three-wheeled motor vehicles) principally designed for the transport of not more than six persons, excluding the driver, including station wagons and racing cars.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2106 90 19	--- Other	kg.	8%
2106 90 20	--- Pan masala	kg.	16%
2201 10 20	--- Aerated waters	l	8%
2202 10 10	--- Aerated waters	l	8%
<b>2401</b>	UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	- <i>Tobacco, not stemmed or stripped:</i>		
2401 10 10	--- Flue cured virginia tobacco	kg.	16%
2401 10 20	--- Sun cured country (natu) tobacco	kg.	16%
2401 10 30	--- Sun cured virginia tobacco	kg.	16%
2401 10 40	--- Burley tobacco	kg.	16%
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	16%
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	16%
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	16%
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	16%
2401 10 90	--- Other	kg.	16%
2401 20	- <i>Tobacco, partly or wholly stemmed or stripped:</i>		
2401 20 10	--- Flue cured virginia tobacco	kg.	16%
2401 20 20	--- Sun cured country (natu) tobacco	kg.	16%
2401 20 30	--- Sun cured virginia tobacco	kg.	16%
2401 20 40	--- Burley tobacco	kg.	16%
2401 20 50	--- Tobacco for manufacture of biris	kg.	16%
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	16%
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	16%
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	16%
2401 20 90	--- Other	kg.	16%
2401 30 00	- Tobacco refuse	kg.	16%
2403 10 10	--- Hookah or gudaku tobacco	kg.	16%
2403 91 00	--- "Homogenised" or "reconstituted" tobacco	kg.	16%
2403 99 10	--- Chewing Tobacco	kg.	16%
2403 99 20	--- Preparations containing Chewing Tobacco	kg.	16%
2403 99 30	--- Jarda scented tobacco	kg.	16%
2403 99 40	--- Snuff	kg.	16%
2403 99 50	--- Preparations containing snuff	kg.	16%
2403 99 60	--- Tobacco, extracts and essence	kg.	16%
2403 99 90	--- Other	kg.	16%
2710 11 11	---- Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115 <sup>0</sup> C	kg.	16%

\*Amended vide Notfn. No.14/2005, dt. 7.3.2005

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2710 11 12	---- Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70 °C	kg.	16%
2710 11 13	---- Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	16%
2710 11 19	*---- Other	kg.	16%
4011	NEW PNEUMATIC TYRES, OF RUBBER		
4011 10	- <i>Of a kind used on motor cars (including station wagons and racing cars):</i>		
4011 10 10	--- Radials	u	8%
4011 10 90	--- Other	u	8%
4011 20	- <i>Of a kind used on buses or lorries:</i>		
4011 20 10	--- Radials	u	8%
4011 20 90	--- Other	u	8%
4011 30 00	- Of a kind used on aircraft	u	8%
4011 50 90	--- Other	u	8%
4011 70 00	- Of a kind used on agricultural or forestry vehicles and machines	u	8%
4011 80 00	- Of a kind used on construction, mining or industrial handling vehicles and machines	u	8%
4011 90 00	- Other	u	8%
4012 90	- <i>Other:</i>		
4012 90 10	--- Solid rubber tyres for motor vehicles	kg.	8%
4012 90 20	--- Solid rubber tyres for other vehicles	kg.	8%
4012 90 30	--- Tyres with metal framework	kg.	8%
	--- <i>Tyre flaps:</i>		
4012 90 41	---- Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	8%
4012 90 49	---- Other	kg.	8%
4012 90 50	--- Tyre treads, interchangeable	kg.	8%
4012 90 90	--- Other	kg.	8%
<b>4013</b>	INNER TUBES, OF RUBBER		
4013 10	- <i>Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:</i>		
4013 10 10	--- For motor cars	u	8%
4013 10 20	--- For lorries and buses	u	8%
4013 90	- <i>Other :</i>		
4013 90 10	--- For aircraft	u	8%
4013 90 30	--- For off the road vehicles, not elsewhere specified or included	u	8%
	-- <i>For tractors:</i>		

\*Substituted vide Nofin.No. 19/2005 dt. 5.5.2005

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4013 90 49	---- Other	u	8%
4013 90 90	--- Other	u	8%
5402 20	-- <i>High tenacity yarn of Polyesters, whether or not textured:</i>		
5402 20 10	--- Of terylene Dacron	kg.	8%
5402 20 90	--- Other	kg.	8%
	- <i>Textures yarn:</i>		
5402 33 00	-- Of polyesters	kg.	8%
5402 42 00	-- Of polyesters, partially oriented	kg.	8%
5402 43 00	-- Of polyesters, other	kg.	8%
5402 52 00	-- Of polyesters	kg.	8%
	- <i>Other yarn, multiple (folded) or cabled:</i>		
5402 62 00	-- Of polyesters	kg.	8%
<b>8415</b>	AIR-CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED		
8415 10	- <i>Of a kind designed to be fixed to a window, wall, ceiling or floor, selfcontained or "split-system":</i>		
8415 10 10	--- Split system	u	8%
8415 10 90	--- Other	u	8%
8415 20	- <i>Of a kind used for persons in motor vehicles :</i>		
8415 20 10	--- For buses	u	8%
8415 20 90	--- Other	u	8%
	- <i>Other:</i>	u	8%
8415 81	-- <i>Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):</i>		
8415 81 10	--- Split air-conditioner two tonnes and above	u	8%
8415 81 90	--- Other	u	8%
8415 82	-- <i>Other, incorporating a refrigerating unit:</i>		
8415 82 10	--- Split air-conditioner two tonnes and above	u	8%
8415 82 90	--- Other	u	8%
8415 83	-- <i>Not incorporating a refrigerating unit:</i>		
8415 83 10	--- Split air-conditioner two tonnes and above	u	8%
8415 83 90	--- Other	u	8%
8415 90 00	- Parts	kg.	8%
8702 10	- <i>With only compression-ignition internal combustion piston engine (diesel or semi-diesel):</i>		
	--- Vehicles for transport of not more than 13 persons, including the driver:		
8702 10 11	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 10 12	---- Integrated monocoque vehicle, non air-conditioned	u	8%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8702 10 18	---- Other, air-conditioned	u	8%
8702 10 19	---- Other, non air-conditioned	u	8%
	--- Other:		
8702 10 21	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 10 22	---- Integrated monocoque vehicle, non air-conditioned	u	8%
8702 10 28	---- Other, air-conditioned	u	8%
8702 10 29	---- Other, non air-conditioned	u	8%
8702 20	- <i>With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:</i>		
	--- Vehicles for transport of not more than 13 persons, including the driver:		
8702 20 11	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 20 12	---- Integrated monocoque vehicle, non air-conditioned	u	8%
8702 20 18	---- Other, air-conditioned	u	8%
8702 20 19	---- Other, non air-conditioned	u	8%
	--- Other:		
8702 20 21	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 20 22	---- Integrated monocoque vehicle, non air-conditioned	u	8%
8702 20 28	---- Other, air-conditioned	u	8%
8702 20 29	---- Other, non air-conditioned	u	8%
8702 30	- <i>With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:</i>		
	--- <i>Vehicles for transport of not more than 13 persons, including the driver</i>		
8702 30 11	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 30 12	---- Integrated monocoque vehicle, non air-conditioned	u	8%
8702 30 18	---- Other, air-conditioned	u	8%
8702 30 19	---- Other, non air-conditioned	u	8%
	--- <i>Other:</i>		
8702 30 21	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 30 22	---- Integrated monocoque vehicle, non air-conditioned	u	8%
8702 30 28	---- Other, air-conditioned	u	8%
8702 30 29	---- Other, non air-conditioned	u	8%
8702 40	- <i>With only electric motor for propulsion:</i>		
	--- <i>Vehicles for transport of not more than 13 persons, including the driver:</i>		
8702 40 11	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 40 12	---- Integrated monocoque vehicle, non air-conditioned	u	8%
8702 40 18	---- Other, air-conditioned	u	8%
8702 40 19	---- Other, non air-conditioned	u	8%
	--- <i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8702 40 21	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 40 22	---- Integrated monocoque vehicle, non air-conditioned	u	8%
8702 40 28	---- Other, air-conditioned	u	8%
8702 40 29	---- Other, non air-conditioned	u	8%
8702 90	- <i>Other:</i> --- <i>Vehicles for transport of not more than 13 persons, including the driver:</i>		
8702 90 11	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 90 12	---- Integrated monocoque vehicle, non air-conditioned	u	8%
8702 90 18	---- Other, air-conditioned	u	8%
8702 90 19	---- Other, non air-conditioned	u	8%
	--- <i>Other:</i>		
8702 90 21	---- Integrated monocoque vehicle, air-conditioned	u	8%
8702 90 22	---- Integrated monocoque vehicle, non air-conditioned	u	8%
8702 90 28	---- Other, air-conditioned	u	8%
8702 90 29	---- Other, non air-conditioned	u	8%
8703 10	- <i>Vehicles specially designed for travelling on snow; golf cars and similar vehicles:</i>		
8703 10 10	--- Electrically operated	u	8%
8703 10 90	--- Other - <i>Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:</i>	u	8%
8703 21	-- <i>Of a cylinder capacity not exceeding 1,000 cc:</i> --- <i>Other:</i>		
8703 21 91	---- Motor cars	u	8%
8703 21 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 21 99	---- Other	u	8%
8703 22	-- <i>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:</i>		
8703 22 20	--- Specialised transport vehicles such as ambulances, prison vans and the like --- <i>Other:</i>	u	8%
8703 22 91	---- Motor cars	u	8%
8703 22 99	---- Other	u	8%
8703 23	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:</i> --- <i>Other:</i>		
8703 23 91	---- Motor cars	u	8%
8703 23 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 23 99	---- Other	u	8%
8703 24	-- <i>Of a cylinder capacity exceeding 3,000 cc:</i> --- <i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8703 24 91	---- Motor cars	u	8%
8703 24 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 24 99	---- Other	u	8%
	- <i>Other vehicles, with only compression Ignition internal combustion piston engine (diesel or semi-diesel) :</i>		
8703 31	-- <i>Of a cylinder capacity not exceeding 1,500 cc :</i>		
	--- <i>Other:</i>		
8703 31 91	---- Motor cars	u	8%
8703 31 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 31 99	---- Other	u	8%
8703 32	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:</i>		
	--- <i>Other:</i>		
8703 32 91	---- Motor cars	u	8%
8703 32 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 32 99	---- Other	u	8%
8703 33	-- <i>Of a cylinder capacity exceeding 2,500 cc:</i>		
	--- <i>Other:</i>		
8703 33 91	---- Motor cars	u	8%
8703 33 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 33 99	---- Other	u	8%
8703 40	- <i>Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:</i>		
8703 40 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	8%
8703 40 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 40 30	--- Motor cars	u	8%
8703 40 40	--- Three-wheeled vehicles	u	8%
8703 40 90	--- Other	u	8%
8703 50	- <i>Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:</i>		

8703 50 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	8%
8703 50 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 50 30	--- Motor cars	u	8%
8703 50 40	--- Three-wheeled vehicles	u	8%
8703 50 90	--- Other	u	8%
8703 60	- <i>Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:</i>		
8703 60 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	8%
8703 60 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 60 30	--- Motor cars	u	8%
8703 60 40	--- Three-wheeled vehicles	u	8%
8703 60 90	--- Other	u	8%
8703 70	- <i>Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:</i>		
8703 70 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	8%
8703 70 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 70 30	--- Motor cars	u	8%
8703 70 40	--- Three-wheeled vehicles	u	8%
8703 70 90	--- Other	u	8%
8703 80	- <i>Other vehicles, with only electric motor for propulsion:</i>		
8703 80 10	--- Vehicles principally designed for transport of more than seven persons, including driver	u	8%
8703 80 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 80 30	--- Motor cars	u	8%
8703 80 40	--- Three-wheeled vehicles	u	8%
8703 80 90	--- Other	u	8%
8703 90 00	- Other	u	8%
<b>8704</b>	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
8704 10	- <i>Dumpers designed for off-highway use:</i>		
8704 10 90	--- Others	u	8%
	- <i>Other, with spark-ignition internal combustion piston engine:</i>		
8704 31	-- <i>g.v.w. not exceeding 5 tonnes:</i>		
8704 31 10	--- Refrigerated	u	8%

S. No.	Heading, sub-heading or tariff item	Description of goods
(1)	(2)	(3)
8704 31 90	--- Other	u 8%
8704 32	-- <i>g.v.w. exceeding 5 tonnes:</i>	
	--- <i>Lorries and trucks:</i>	
8704 32 11	---- Refrigerated	u 8%
8704 32 19	---- Other	u 8%
8704 32 90	--- Other	u 8%
8704 90	- <i>Other:</i>	
	--- <i>Lorries and trucks:</i>	
8704 90 11	--- Refrigerated	u 8%
8704 90 12	---- Electrically operated	u 8%
8704 90 19	---- Other	u 8%
8704 90 90	---- Other	u 8%
<b>8706</b>	CHASSIS FITTED WITH ENGINES, FOR THE MOTER VEHICLES OF HEADINGS	
8701 TO 8705	--- <i>For the vehicles of heading 8702:</i>	
8706 00 21	--- For transport of not more than thirteen persons, including the driver	u 8%
	--- <i>For the motor vehicles of heading 8703:</i>	
8706 00 39	---- Other	u 8%
	--- <i>For the motor vehicles of heading 8704:</i>	
8706 00 43	---- For dumpers covered in heading 8704	u 8%
8706 00 49	---- Other	u 8%

**Exemption to all goods falling under the Second Schedule:**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods falling under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from whole of the duty of excise leviable thereon under the Schedule aforesaid.

[Notfn. No. 9/06-CE., dt. 01.03.2006]

**Exemption to all goods falling under the Second Schedule:**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 111 of the Finance (No. 2) Act, 1998 (21 of 1998), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby exempts the additional duty of excise on the goods specified in the Second Schedule to the said Finance Act.

[Notfn. No. 7/18-CE., dt. 02.02.2018]

**Exemption to all goods falling under the Second Schedule:**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944

(1 of 1944), read with section 133 of the Finance Act, 1999 (27 of 1999), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby exempts the additional duty of excise on the goods specified in the Second Schedule to the said Finance Act.

[Notfn. No. 8/18-CE., dt. 02.02.2018]

### Third Schedule-Central Excise Act, 1944

#### THE THIRD SCHEDULE

*See section 2(f) (iii)*

#### Notes

1. In this Schedule, "heading", "sub-heading" and "tariff item" mean respectively a heading, sub-heading and tariff item 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 said First Schedule shall, apply to the interpretation of this Schedule.

S. No.	Heading, sub-heading or tariff item	Description of goods
(1)	(2)	(3)
1.	0402 91 10 or 0402 99 20	Concentrated (condensed) milk, whether sweetened or not put up in unit containers and ordinarily intended for sale
2.	1702	Preparation of other sugar
3.	1702	Sugar syrups not containing added flavouring or colouring matter, artificial honey whether or not mixed with natural honey; caramel
4.	1704	Gums, whether or not sugar coated (including chewing gum, bubble gum and the like)
5.	1704 90	All goods
6.	1805 00 00 or 1806 10 00	Cocoa powder, whether or not containing added sugar or other sweetening matter
7.	1806	Other food preparations containing cocoa.
8.	1806 90 10	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates
9.	1901 20 00 or 1901 90	All goods
10.	1902	All goods other than seviyan (Vermicelli)
11.	1904	All goods
12.	1905 31 00 or 1905 90 20	Biscuits, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power
13.	1905 32 11 or 1905 32 90	Waffles and wafers, coated with chocolate or containing chocolate
14.	1905 32 19 or 1905 32 90	All goods
15.	2101 11 00 or 2101 12 00	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee

(1)	(2)	(3)
16.	2102	All goods
17.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
18.	2106 90 20	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.	2106 90 30	Betel nut powder known as "Supari"
20.	2106 90 11	Sharbat
21.	2106 10 00, 2106 90 19, 2106 90 40, 2106 90 50, 2106 90 60, 2106 90 70, 2106 90 80, 2106 90 91, 2106 90 99	Edible preparations (excluding "Prasad or prasadam"), not elsewhere specified or included, bearing a brand name
22.	2201	Waters, including natural or artificial mineral waters (excluding Aerated waters), bearing a brand name
23.	2201 10 20	Aerated waters
24.	2202 10 10	Aerated waters
25.	2202 10 90	Waters, including mineral waters, bearing a brand name
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
27.	2403 99 10, 2403 99 20, 2403 99 30	Chewing tobacco and preparations containing chewing tobacco
28.	2403 99 90	Pan masala containing tobacco
29.	2523 21 00	White cement, whether or not artificially coloured and whether or not with rapid hardening properties
29A.	2523 29	All goods [Inserted vide Section 133 (i) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
30.	2710	Lubricating oils and lubricating preparations
31.	3004	(i) Patent or proprietary medicaments, other than those medicaments which are exclusively Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic; (ii) Medicaments (other than patent or proprietary) other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems.

**Explanation.** — For the purposes of this heading, "Patent or proprietary medicaments" means any drug or medicinal preparation, in whatever form, for use in the internal or external treatment of, or for the prevention of ailments in human beings or animals, which bears either on itself or on its container or both, a name which is not specified in a monograph, in a Pharmacopoeia, Formulary or other publications, namely:—

- (a) the Indian Pharmacopoeia;
- (b) the International Pharmacopoeia;

(1)	(2)	(3)
31A.	3004	<p>(c) the National Formulary of India;  (d) the British Pharmacopoeia;  (e) the British Pharmaceutical Codex;  (f) the British Veterinary Codex;  (g) the United States Pharmacopoeia;  (h) the National Formulary of the U.S.A.;  (i) the Dental Formulary of the U.S.A.; and  (j) the State Pharmacopoeia of the U.S.S.R., or which is a brand name, that is, a name or a registered trade mark under the Trade Marks Act, 1999 (47 of 1999), or any other mark such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to that medicine for the purpose of indicating or so as to indicate a connection in the course of trade between the medicine and some person, having the right either as proprietor or otherwise to use the name or mark with or without any indication of the identity of that person.</p> <p>(i) Medicaments exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems, manufactured in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homoeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homoeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books of pharmacopoeia;</p> <p>(ii) Medicaments exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems and sold under a brand name.</p> <p>Explanation.- For the purposes of this entry, "brand name" means a brand 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 medicament, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the medicament and some pension using such name or mark with or without any indication of the identity of that person.</p>
32.	3204 20 or 3204 90 00	Synthetic organic products of a kind used as florescent brightening agents or as a luminophores
33.	3206	All goods other than pigments and inorganic products of a kind used as luminophores
34.	3208 or 3209 or 3210	All goods
35.	3212 90	Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes

(1)	(2)	(3)
36.	(i) 3213 (ii) 3214	All goods All goods excluding primers (heading 3208), varnishes (heading 3209)
37.	(i) 3303  (ii) 3304 or 3305	Perfumes and toilet waters, not containing the substances specified in Note 1(d) to this Chapter. All goods
38.	3306	Toothpaste
39.	3307	All goods, not containing the substances specified in Note 1(d) to this Chapter
40.	3401	Soaps in any form other than the following : (i) soap, other than for toilet use, whether or not containing medicament or disinfectant; (ii) soap, in or in relation to the manufacture of which no process has been carried on with the aid of power or of steam; and (iii) laundry soaps produced by a factory owned by the Khadi and Village Industries Commission or any organisation approved by the said Commission for the purpose of manufacture of such soaps
41.	(i) 3401  (ii) 3402	Organic surface-active products and preparations for use as soap in the form of bars, cakes, moulded pieces or shapes All goods other than sulphonated castor oil, fish oil or sperm oil
42.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations based on lubricants)
43.	3405	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 3404
44.	3506	Prepared glues and other prepared adhesives not elsewhere specified or included
45.	3702	All goods other than for X-ray and cinematograph films, unexposed
46.	3808	Insecticides, fungicides, herbicides, weedicides and pesticides
47.	3808	Disinfectants and similar products
47A.	3808 93 40	Plant growth regulators [Inserted vide Section 133 (i) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
48.	3814 00 10	Thinners
49.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils obtained from bituminous minerals

(1)	(2)	(3)
50.	3820 20 00	Anti-freezing preparations and prepared de-icing fluids
51.	3824 or 3825	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale
52.	3919	Self-adhesive tapes of plastics
53.	3923 or 3924	Insulated ware
54.	4816	Carbon paper, self-copy paper, duplicator stencils, of paper
55.	4818	Cleansing or facial tissues, handkerchiefs and towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres
56.	6401 to 6405	Footwear
57.	6506 10	Safety headgear
58.	6907	Vitrified tiles, whether polished or not
59.	6908	Glazed tiles
60.	7321	Cooking appliances and plate warmers
61.	7323	Pressure cookers
62.	7324	Sanitary ware of iron or steel
63.	7418	Sanitary ware of copper
64.	7615 10 11	Pressure cookers
65.	8212	Razor and razor blades (including razor blade blanks in strips)
66.	8305	Staples in strips, paper clips of base metal
67.	8414	Electric fans
68.	8415	Window room air-conditioners and split air-conditioners of capacity up to 3 tonnes
69.	8418	Refrigerators
70.	8421	Water filters and water purifiers, of a kind used for domestic purposes
71.	8422	Dish washing machines
71A.	8443 31 00 or 8443 32	Printer, whether or not combined with the functions of copying or facsimile transmission [Inserted vide Notfn. No. 6/2008-C.E. (NT), dt. 24-01-2008 by Section 133 (ii) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
71B.	8443 32 60 or 8443 39 70	Facsimile machines [Inserted vide Notfn. No. 6/2008-C.E. (NT), dt. 24-01-2008 by Section 133 (ii) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
71C.	8443 99 51	Ink cartridges, with print head assembly [Inserted vide Notfn. No. 6/2008-C.E. (NT), dt. 24-01-2008 by Section 133 (ii) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
72.	8450	Household or laundry type washing machines, including machines which both wash and dry
73.	8469	Typewriters, other than braille typewriters.
74.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions

(1)	(2)	(3)
74A.	8471 30	All goods [Inserted vide Notfn. No. 6/2008-C.E. (NT), dt. 24-01- 2008 by Section 133 (ii) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
74B.	8471 60	All goods [Inserted vide Notfn. No. 6/2008-C.E. (NT), dt. 24-01- 2008 by Section 133 (ii) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
75.	8472	Stapling machines (staplers)
76.	8506	Primary cells and primary batteries
76A.	8508	Vacuum cleaners with self contained electric motor [Inserted by Section 66 read with part-I of 5th Schedule to The Finance Act, 2006 (21 of 2006) ]
77.	8509	Electro-mechanical domestic appliances with self-contained electric motor, other than vacuum cleaners of heading [Inserted by Section 66 read with part-I of 5th Schedule to The Finance Act, 2006 (21 of 2006) ]
78.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
79.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
80.	8516	Electric instantaneous or storage water heaters and immersion heaters, electric space heating apparatus and soil heating apparatus, electro-thermic hair- dressing apparatus (for example, hair dryers, hair curlers, curling-tong heaters) and hand dryers; electric smoothing iron; other electro-thermic appliances of a kind used for domestic purposes
81.	8517	Telephone sets including telephones with cordless handsets; video phones; [ * * * ] [The words “Facsimile machines” omitted by Section 66 read with part-I of 5th Schedule to The Finance Act, 2006 (21 of 2006) ]
81A.	8517 62 30	Modems (modulators-demodulators) [Inserted vide Notfn. No. 6/2008-C.E. (NT), dt. 24-01- 2008 by Section 133 (ii) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
81B.	8517 69 60	Set top boxes for gaining access to internet [Inserted vide Notfn. No. 6/2008-C.E. (NT), dt. 24-01- 2008 by Section 133 (ii) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
82.	[8519]	All goods
83.	8521	All goods
84.	8523	[Unrecorded audio cassettes; recorded or unrecorded video cassettes; recorded or unrecorded magnetic discs]
85.to 88.		Omitted by Section 66 read with part-I of 5th Schedule to The Finance Act, 2006 (21 of 2006) ]

(1)	(2)	(3)
89.	8525 or 8517	Cellular or mobile phones
89A.	8527	Pagers [ Substituted by Section 66 read with part-I of 5th Schedule to The Finance Act, 2006 (21 of 2006) ]
90.	8527	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
91.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing with sound recording or reproducing apparatus or a clock
92.	8528	Television receivers (including video monitors and video projectors), whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus
92A.	8528	Monitors of a kind solely or principally used in an automatic data processing machine [Inserted vide Notfn. No. 6/2008-C.E. (NT), dt. 24-01-2008 by Section 133 (ii) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
92B.	8528 71 00	Set top boxes for television sets [Inserted vide Notfn. No. 6/2008-C.E. (NT), dt. 24-01-2008 by Section 133 (ii) read with 4th Schedule to The Finance Act, 2007 (22 of 2007)]
93.	8536 (except 8536 70 00)	All goods [Substituted Section 133 (i) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
94.	8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps
95.	9006	Photographic (other than cinematographic) cameras
96.	9101 or 9102	Watches other than braille watches
97.	9103 or 9105	Clocks
97A.	9603 21 00	Toothbrush [Inserted vide Section 133 (i) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
98.	9612	All goods
99.	9617	Vacuum flasks.
100	Any Chapter	Parts, components and assemblies of vehicles (including chassis fitted with engines) under Chapter 87 excluding vehicles falling under headings 8712, 8713, 8715 and 8716
100A.	Any Chapter	Parts, components and assemblies of goods falling under tariff item 8426 41 00, headings 8427, 8429 and sub-heading 8430 10
101.	[ * * * ]	[Substituted Section 133 (i) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]
102.	[* * * ]	[Substituted Section 133 (i) read with 4th Schedule to The Finance Act, 2007 (22 of 2007) ]