

THE FIFTH SCHEDULE

[See section 138(i)]

PART I

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

- (1) in Chapter 9, in sub-heading No. 0902.00, for the entry in column (4), the entry “Re. 1 per kilogram” shall be substituted; 5
- (2) in Chapter 17, after NOTE 3, the following NOTE shall be inserted, namely,—
- ‘4. In relation to the products of heading No. 17.02, 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”.’;
- (3) in Chapter 24, in sub-heading Nos. 2402.00, 2403.31 and 2403.32, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted; 10
- (4) in Chapter 30, in sub-heading No. 3004.10, for the entry in column (4), the entry “16%” shall be substituted;
- (5) in Chapter 40,—
- (i) in sub-heading No. 4005.10, for the entry in column (3), the following entry shall be substituted, namely:—
- “ – Plates, sheets or strip, whether or not combined with any textile material, in relation to the manufacture of which no CENVAT credit of duty paid on the inputs used has been availed ” ; 15
- (ii) in sub-heading Nos. 4011.10 and 4013.10, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted;
- (6) in Chapter 44, in sub-heading Nos. 4410.19 and 4410.90, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted; 20
- (7) in Chapter 48,—
- (i) in SUB-HEADING NOTE 3, for clause (a), the following clause shall be substituted, namely,—
- “(a) follow the procedure under the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001; and ” ;
- (ii) in sub-heading Nos. 4820.00, 4821.00 and 4823.20, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted; 25
- (8) in Chapter 59, in sub-heading No. 5906.10, for the entry in column (4), the entry “16%” shall be substituted;
- (9) in Chapter 61,—
- (i) after NOTE 2, the following NOTES shall be inserted, namely:—
- ‘3. In relation to a product of this Chapter, “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 word or any writing which is used in relation to a product, for the purposes 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. 30
4. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its 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”. ’; 35
- (ii) in sub-heading Nos. 6101.00 and 6102.00, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted;
- (10) in Chapter 66, in sub-heading Nos. 6601.00 and 6602.00, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted; 40
- (11) in Chapter 68, in sub-heading No. 6807.20, for the entry in column (4), the entry “16%” shall be substituted;
- (12) in Chapter 70, in sub-heading Nos. 7011.10 and 7012.10, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted;
- (13) in Chapter 73,—
- (i) after NOTE 3, the following NOTE shall be inserted, namely :— 45
- ‘4. In relation to the products of this Chapter, the process of galvanization shall amount to “manufacture”.’;
- (ii) in sub-heading No. 7326.21, for the entry in column (4), the entry “16%” shall be substituted;
- (14) in Chapter 74, in sub-heading No. 7418.10, for the entry in column (4), the entry “16%” shall be substituted;

(15) in Chapter 82, in sub-heading No. 8215.00, for the entry in column (4), the entry "16%" shall be substituted;

(16) in Chapter 84, in sub-heading Nos. 8413.11, 8413.12, 8413.13, 8413.14, 8413.20, 8413.91, 8414.10, 8414.20, 8414.91, 8481.20, 8481.92 and 8483.10, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(17) in Chapter 85, in sub-heading No. 8524.32, for the entry in column (4), the entry "16%" shall be substituted;

5 (18) in Chapter 87, in sub-heading No. 8712.00, for the entry in column (4), the entry "16%" shall be substituted;

(19) in Chapter 90, in sub-heading Nos. 9018.00, 9019.00 and 9022.10, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(20) in Chapter 94, in sub-heading Nos. 9405.10 and 9406.00, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

10 (21) in Chapter 95, in sub-heading Nos. 9501.00, 9502.00 and 9503.00, 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)
15	In the First Schedule to the Central Excise Tariff Act, in Chapter 36, for heading No. 36.05 and the entries relating thereto, the following shall be substituted, namely:—		
	"36.05	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING NO. 36.04	
	3605.10	- Bengal Lights	16%
20	3605.90	- Others	Rs. 1.30 for every 1000 matches or fraction thereof".