

Sl. No.	Chapter/heading/sub-heading/Tariff Item	Description of goods	Rate of duty
9619 00	-	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL.	
9619 00 10	---	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:	
9619 00 20	---	Sanitary towels (pads) or sanitary napkins	kg. 10%
9619 00 30	---	Tampons	kg. 10%
9619 00 40	---	Napkins and napkin liners for babies	kg. 10%
9619 00 50	---	Clinical diapers	kg. 10%
9619 00 90	---	Other	kg. 10%

THE SIXTH SCHEDULE

[See section 57(b)]

For the Second Schedule to the Customs Tariff Act, the following Schedule shall be substituted, namely:—

THE SECOND SCHEDULE - EXPORT TARIFF

Notes:

- In this Schedule "Chapter", "heading", "sub-heading" and "tariff item" mean a Chapter, heading, sub-heading and tariff item respectively of the First Schedule to the Customs Tariff Act.
- The rules for the interpretation of the First Schedule to the Customs Tariff Act, the Section and Chapter Notes and the General Rules for the interpretation of the First Schedule shall apply to the interpretation of this Schedule.
- The abbreviation "%" in any column of this Schedule, in relation to the rate of duty, indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

Sl. No.	Chapter/heading/sub-heading/Tariff Item	Description of goods	Rate of duty
1.	0901	Coffee	Rs. 2,200 per quintal
2.	0902	Tea	Rs. 5 per kilogram
3.	0904 11	Black pepper	Rs. 5 per kilogram
4.	0908 30	Cardamom	Rs. 50 per kilogram
5.	0910 30	Turmeric, in powder form	Rs. 1,500 per tonne
6.	0910 30	Turmeric, in other than powder form	Rs. 2,000 per tonne
7.	1006 30 20	Basmati rice	Rs. 12,000 per tonne
8.	1202 10	Groundnut in shell	Rs. 1,125 per tonne
9.	1202 20	Ground nut kernel	Rs. 1,500 per tonne
10.	2305	De-oiled ground nut oil cakes	Rs. 125 per tonne
11.	2305	De-oiled ground nut meal (solvent extracted variety)	Rs. 125 per tonne
12.	2306	De-oiled rice bran oil cake	15%
13.	2309	Animal feed	Rs. 125 per tonne
14.	2401	Tobacco unmanufactured	75 paise per kilogram or 20% whichever is lower
15.	2508 50	Sillimanite	20%
16.	2508 50	Kyanite	Rs. 40 per tonne
17.	2511 10	Barytes	Rs. 50 per tonne
18.	2516	Granite (including black granite) porphyry and basalt, all sorts	15%
19.	2525, 6814	Mica (including fabricated mica)	40%
20.	2526 20 00	Steatite (Talc)	20%
21.	2601 11	Iron ore and concentrates, Non-agglomerated	30%
22.	2601 12	Iron ore and concentrates, Agglomerated	30%
23.	2602	Manganese ore	Rs. 20 per tonne
24.	2610	Chromium ores and concentrates, all sorts	Rs. 3,000 per tonne
25.	2620 10 00	Manganese dioxide	20%
26.	41, 43	Hides, skins and leathers, tanned and untanned, all sorts but not including manufactures of leather	60%
27.	5101	Raw wool	25%
28.	5201	Raw cotton	Rs.10,000 per tonne
29.	5202	Cotton waste, all sorts	40%
30.	5308	Coir yarn	15%
31.	Any chapter	Jute manufactures (including manufactures of Bimplitam jute or of mesta fibre) when not in actual use as covering, receptacles or binding for other goods not elsewhere specified	Rs. 150 per tonne
32.	5310, 6305	Hessian cloth and bags— (i) Carpet backing— (ii) Other hessian cloth (including narrow backing cloth) and bags, when not in actual use as covering, receptacles or binding for other goods	Rs. 700 per tonne Rs. 1,000 per tonne
33.	5310	Jute canvas, jute webbings, jute tarpaulin cloth and manufactures thereof when not in actual use as covering, receptacles or binding for other goods	Rs. 200 per tonne
34.	5310	Sacking (cloth, bags, twist, yarn, rope and twine) when not in actual use as covering, receptacles or binding for other goods	Rs. 150 per tonne
35.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	20%
36.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms: iron having minimum purity by weight of 98.94% in lumps, pellets or similar forms	20%
37.	7204	Ferrous waste and scrap, remelting scrap ingots of iron or steel	20%
38.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	20%
39.	7206	Iron and non-alloy steel in ingots or other primary forms	20%
40.	7207	Semi-finished products of iron or non-alloy steel	20%
41.	7208	Flat rolled products of iron or non-alloy steel, hot rolled, not clad, plated or coated	20%
42.	7209	Flat rolled products of iron or non-alloy steel, cold rolled (cold-reduced), not clad, plated or coated	20%
43.	7210	Flat rolled products of iron or non-alloy steel, plated or coated with zinc	20%
44.	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	20%
45.	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	20%
46.	7215	Other bars and rods of iron or non-alloy steel	20%
47.	7216	Angles, shapes and sections of iron or non-alloy steel	20%
48.	7217	Wire of iron or non-alloy steel	20%
49.	7303, 7304, 7305, 7306	Tubes and pipes, of iron or steel	20%

THE SEVENTH SCHEDULE

[See section 58(D)]

Description of item and imposition of safeguard duty thereon	Period of effect
(1)	(2)
On the basis of the final findings of the Director General (Safeguard), the safeguard duty on Caustic Soda lye, falling under tariff item 2915 12 00 of the First Schedule to the Customs Tariff Act, 1975 (57 of 1975), when imported into India, at the rate of fifteen per cent. <i>ad valorem</i> .	4th December, 2009 to 3rd March, 2010 (both days inclusive).

THE EIGHTH SCHEDULE

[See section 68(D)]

Provisions of CENVAT Credit Rules, 2004 to be amended	Amendment	Date of effect of amendment
(1)	(2)	(3)
Rule 3 of the CENVAT Credit Rules, 2004 as published <i>vide</i> notification number G.S.R. 600(E), dated the 10th September, 2004 [23/2004-CENTRAL EXCISE (N.T.), dated the 10th September, 2004]	In the CENVAT Credit Rules, 2004, in sub-rule (D),— (a) in clause (ix), the word "and" occurring at the end shall be omitted; (b) after clause (ix), the following clause shall be inserted, namely:— (ix) the service tax leviable under section 66A of the Finance Act, and".	18th April, 2006.

THE NINTH SCHEDULE

Sl. No.	Notification number and date	Amendment	Period of effect
(1)	(2)	(3)	(4)
1.	G.S.R. 679(E), dated the 25th August, 2003 [6/2003-Central Excise, dated 25th August, 2003]	In the notification referred to in column (2), in conditions (C) and (D), for the words "six months" at both places where they occur, the words "two years" shall be substituted.	25th August, 2003 to 31st March, 2006 (both days inclusive), in so far as it relates to period of investment referred to in conditions (C) and (D) referred to in column (3).
2.	G.S.R. 68(E), dated the 21st January, 2004 [8/2004-Central Excise, dated 21st January, 2004]	In the notification referred to in column (2), in conditions (C) and (D), for the words "six months", at both places where they occur, the words "two years" shall be substituted.	21st January, 2004 to 30th September, 2006 (both days inclusive), in so far as it relates to period of investment referred to in conditions (C) and (D) referred to in column (3).
3.	G.S.R. 68(E), dated the 21st January, 2004 as amended by G.S.R. 418(E), dated the 9th July, 2004 [28/2004-Central Excise, dated 9th July, 2004]	In the notification referred to in column (2), in conditions (C) and (D) relating to period of investment from escrow account, for the words "two years", at both places where they occur, the words "four years" shall be substituted.	9th July, 2004 to 31st May, 2011 (both days inclusive), in so far as it relates to period of investment made from escrow account referred to in conditions (C) and (D) referred to in column (3).

THE TENTH SCHEDULE

[See section 70(a)(i)]

In the First Schedule to the Central Excise Tariff Act,—	(b) shall be substituted;
(i) in Chapter 14, for the entry in column (4) occurring against tariff item 1404 90 50, the entry "5%" shall be substituted;	
(ii) in Chapter 15,— (a) in Note 5, for the portion beginning with the word and figures "heading 1507" and ending with the words and figures "or 1517 10 29", the following shall be substituted, namely:— "heading 1501 or 1502 or 1504 or 1505 or 1506 or 1507 or 1508 or 1509 or 1510 or 1511 or 1512 or 1513 or 1514 or 1515 or 1518; or sub-heading 1516 20 or 1517 90; or tariff item 1516 10 00 or 1517 10 10 or 1517 10 21 or 1517 10 29"; (b) for the entry in column (4) occurring against tariff items 1501 00 00, 1502 00 10, 1502 00 20, 1502 00 30, 1502 00 90, 1503 00 00, 1504 00 10, 1504 10 91, 1504 10 99, 1504 20 10, 1504 20 20, 1504 20 30, 1504 20 90, 1504 30 00, 1505 00 10, 1505 00 20, 1505 00 30, 1506 00 10, 1506 00 90 and 1516 10 00, the entry "5%" shall be substituted; (iii) in Chapter 16, for the entry in column (4) occurring against tariff items 1601 00 00, 1602 10 00, 1602 20 00, 1602 30 00, 1602 40 00, 1602 50 00, 1602 60 00, 1602 70 00, 1602 80 00, 1602 90 00, 1603 00 00, 1603 10 00, 1603 20 00, 1603 30 00, 1604 11 00, 1604 12 10, 1604 12 90, 1604 13 10, 1604 13 20, 1604 14 10, 1604 14 90, 1604 15 00, 1604 16 00, 1604 19 00, 1604 20 00, 1604 30 00, 1605 10 00, 1605 20 00, 1605 30 00, 1605 40 00, 1605 90 10, 1605 90 20, 1605 90 30 and 1605 90 90, the entry "5%" shall be substituted; (iv) in Chapter 18, for the entry in column (4) occurring against tariff items 1901 10 00, 1901 10 90, 1902 11 00, 1902 19 00, 1902 20 90, 1902 30 10, 1902 30 90 and 1903 00 00, the entry "5%" shall be substituted; (v) in Chapter 21, for the entry in column (4) occurring against tariff items 2105 00 00 and 2106 90 92, the entry "5%" shall be substituted;	
(vi) in Chapter 22,— (a) after Note 6, the following Note shall be inserted, namely:— "7. In relation to products of this Chapter, labelling or relabelling of containers or packing or 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";" (b) for the entry in column (4) occurring against tariff item 2202 90 10, the entry "5%" shall be substituted;	
(vii) in Chapter 26, after Note 3, the following Note shall be inserted, namely:— "4. In relation to products of this Chapter, the process of converting ores into concentrates shall amount to "manufacture";" (viii) in Chapter 27, for the entry in column (4) occurring against tariff items 2701 11 00, 2701 12 00, 2701 19 10, 2701 19 20, 2701 19 90, 2701 20 10, 2701 20 90, 2702 10 00, 2702 10 90, 2703 00 10, 2703 00 90, 2704 00 10, 2704 00 20, 2704 00 30, 2704 00 40, 2704 00 50, 2706 00 10 and 2706 00 90, the entry "5%" shall be substituted;	
(ix) in Chapter 30, for the entry in column (4) occurring against tariff items 3002 20 11, 3002 20 12, 3002 20 13, 3002 20 14, 3002 20 15, 3002 20 16, 3002 20 17, 3002 20 18, 3002 20 19, 3002 20 21, 3002 20 22, 3002 20 23, 3002 20 24, 3002 20 29, 3002 30 00, the entry "5%" shall be substituted;	
(x) in Chapter 32, for the entry in column (4) occurring against tariff items 3215 90 10 and 3215 90 20, the entry "5%" shall be substituted;	
(xi) in Chapter 38, for the entry in column (4) occurring against tariff item 3824 50 10, the entry "5%" shall be substituted;	
(xii) in Chapter 39, for the entry in column (4) occurring against tariff items 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10, the entry "5%" shall be substituted;	
(xiii) in Chapter 40, for the entry in column (4) occurring against tariff items 4601 21 00, 4601 22 00, 4601 29 00, 4601 32 00, 4601 33 00, 4601 34 00, 4601 35 00, 4602 11 00, 4602 12 00, 4602 19 11, 4602 19 19 and 4602 19 90, the entry "5%" shall be substituted;	
(xiv) in Chapter 47, for the entry in column (4) occurring against tariff items 4701 00 00, 4702 00 00, 4703 11 00, 4703 19 00, 4703 21 00, 4704 11 00, 4704 19 00, 4704 21 00, 4705 29 00, 4705 30 00, 4706 10 00, 4706 30 00, 4706 90 00, 4706 92 00 and 4706 93 00, the entry "5%" shall be substituted;	
(xv) in Chapter 48, for the entry in column (4) occurring against tariff items 4817 10 00 and 4817 20 00, the entry "5%" shall be substituted;	
(xvi) in Chapter 49, for the entry in column (4) occurring against tariff items 4909 00 10, 4909 00 90, 4910 00 10 and 4910 00 90, the entry "5%" shall be substituted;	
(xvii) in Chapter 53, for the entry in column (4) occurring against tariff items 5307 10 10 and 5307 20 10, the entry "10%" shall be substituted;	
(xviii) in Chapter 56, for the entry in column (4) occurring against tariff item 5601 10 00, the entry "5%" shall be substituted;	
(xix) in Chapter 58, for the entry in column (4) occurring against tariff items 5805 00 10, 5805 00 20, 5805 00 90, 5807 10 10, 5807 10 20, 5807 90 10 and 5807 90 90, the entry "5%" shall be substituted;	
(xx) in Chapter 63, after Note 3, the following Notes shall be inserted, namely:—	

4. In relation to products of this Chapter, affixing a brand name on the product, labelling or relabelling of containers or 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".

5. In relation to products 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 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.;

(xx) in Chapter 68, for the entry in column (4) occurring against tariff item 6801 00 10, the entry "5%" shall be substituted;

(xxii) in Chapter 70, for the entry in column (4) occurring against tariff items 7020 00 11, 7020 00 12 and 7020 00 21, the entry "5%" shall be substituted;

(a) after Note 13, the following Note shall be inserted, namely:—

"14. In relation to products of this Chapter, the process of refining of dore bar shall amount to "manufacture";";

(b) for the entry in column (4) occurring against tariff item 7104 10 00, the entry "5%" shall be substituted;

(c) for the entry in column (4) occurring against tariff items 7106 10 00, 7106 91 00 and 7106 92 90, the entry "10%" shall be substituted.

(xxv) in Chapter 88, for the entry in column (4) occurring against tariff items 8452 10 12, 8452 10 22, 8452 30 10, 8452 30 90 and 8479 89 92, the entry "5%" shall be substituted;

(xxvi) in Chapter 88, for the entry in column (4) occurring against tariff items 8801 00 10, 8801 00 20, 8801 00 90, 8804 00 10, 8804 00 20, 8805 10 10, 8805 10 20, 8805 10 30, 8805 21 00 and 8805 29 00, the entry "5%" shall be substituted;

(xxvii) in Chapter 89, for the entry in column (4) occurring against tariff items 8901 10 10, 8901 10 20, 8901 10 30, 8901 10 40, 8901 10 90, 8901 20 00, 8901 30 00, 8901 30 00, 8904 00 00, 8904 00 00, 8905 20 00, 8905 90 10, 8905 90 90 and 8906 90 00, the entry "5%" shall be substituted;

(xxviii) in Chapter 90, for the entry in column (4) occurring against tariff items 9017 20 10, 9017 20 30, 9017 20 90 and 9017 20 90, the entry "5%" shall be substituted;

(xxix) in Chapter 92, for the entry in column (4) occurring against tariff items 9301 11 00, 9301 19 00, 9301 20 00 and 9301 90 00, the entry "5%" shall be substituted;

(xxx) in Chapter 94, for the entry in column (4) occurring against tariff item 9405 50 10, the entry "5%" shall be substituted;

(xxxi) in Chapter 96, for the entry in column (4) occurring against tariff items 9606 21 00, 9606 22 00, 9606 29 10, 9606 29 90, 9606 30 10, 9609 10 00, 9609 20 00, 9609 90 10, 9609 90 20, 9609 90 30 and 9609 90 90, the entry "5%" shall be substituted.

THE TWELFTH SCHEDULE

[See section 70(b)]

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

(a) for S.No.100 and the entries relating thereto, the following shall be substituted and shall be deemed to have been substituted with effect from the 27th of February, 2010, namely:—

S.No.	Chapter Heading, Sub-heading	Description of goods or tariff item
(1)	(2)	(3)
"100	Any Chapter	Parts, components and assemblies of vehicles (including chassis fitted with engines) falling under Chapter 87 excluding vehicles falling under headings 8712, 8713, 8715 and 8716";
(b) after S.No.100, and the entries relating thereto, the following S.No. and entries shall be added and shall be deemed to have been added with effect from the 28th day of April, 2010, namely:—		
(1)	(2)	(3)
"100A	Any Chapter	Parts, components and assemblies of goods falling under tariff item 8426 41 00, headings 8427, 8429 and sub-heading 8430 10".

THE THIRTEENTH SCHEDULE

[See section 75]

In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957,—

(a) heading 1701 and all sub-headings and tariff items thereof and the entries relating thereto shall be omitted;

(b) tariff item 1702 90 10 and the entries relating thereto shall be omitted;

(c) headings 5907, 5111, 5112, 5308, 5309, 5210, 5211, 5212, 5407, 5408, 5312, 5313, 5314, 5515, 5516, 5801, 5802, 5803, 5804, 5806, 5810, 5901, 5902, 5903, 5907, 6001, 6002, 6003, 6004, 6005 and 6006 and all sub-headings and tariff items thereof and the entries relating thereto shall be omitted.

STATEMENT OF OBJECTS AND REASONS

The object of the Bill is to give effect to the financial proposals of the Central Government for the financial year 2011-2012. The notes on clauses explain the various provisions contained in the Bill.

PRANAB MUKHERJEE.

NEW DELHI:
The 28th February, 2011.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 2(10)-RD/2011, dated the 28th February, 2011 from Shri Pranab Mukherjee, Minister of Finance, to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill, recommends, under clauses (1) and (3) of article 117, read with clause (1) of article 274, of the Constitution of India, the introduction of the Finance Bill, 2011 to the Lok Sabha and also recommends to the Lok Sabha the consideration of the Bill.

2. The Bill will be introduced in the Lok Sabha immediately after the presentation of the Budget on the 28th February, 2011.

Notes on clauses

Income-tax

Clause 2, read with the First Schedule to the Bill, specifies the rates at which income-tax is to be levied on income chargeable to tax for the assessment year 2011-2012. Further, it lays down the rates at which tax is to be deducted at source during the financial year 2011-2012 from income other than "Salaries" subject to such deductions under the Income-tax Act; and the rates at which "advance tax" is to be paid, tax is to be deducted at source from, or paid on, income chargeable under the head "Salaries" and tax is to be calculated and charged in special cases for the financial year 2011-2012.

Rates of income-tax for the assessment year 2011-2012

Part I of the First Schedule to the Bill specifies the rates at which income is liable to tax for the assessment year 2011-2012. These rates are the same as those specified in Part III of the First Schedule to the