TARIFF ITEM	ITEM DESCRIPTION	UNI	Γ BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

## **Section XIII**

Articles of Stone, Plaster, Cement, Asbestos, Mica or similar Materials; Ceramic Products; Glass and Glassware

# **Chapter 68**

## Articles of Stone, Plaster, Cement, Asbestos, Mica or similar Materials

#### Notes.

- 1. This Chapter does not cover:
  - (a) Goods of Chapter 25;
  - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
  - (c) Coated, impregnated or covered textile fabric of Chapter 56 or Chapter 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
  - (d) Articles of Chapter 71;
  - (e) Tools or parts of tools, of Chapter 82:
  - (f) Lithographic stones of heading 84.42;
  - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (h) Dental burrs (heading 90.18);
  - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (I) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
  - (n) Articles of Chapter 97 (for example, works of art).
- 2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked: it does not, however, apply to slate.

#### **■** Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174,175, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

#### Note on Countervailing Duty

- (i) Countervailing Duty on Goods, in which more than 25% by weight of red mud, press mud or blast furnace slag or one or more of these materials, have been used is exempted by Ntfn 3/2005-CE dated 24.02.2005.
- (ii) CVD on solid or hollow building blocks, including aerated or cellular light weight concrete blocks and slabs is 4% by Ntfn 10/2006-CE; dated 01.03.2006; Sl. No.9.

(iii) CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.47.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
6801	Setts, curbstones and flagstones of natural stone (except slate)	kg.	10.00	10.00		4	10	0.64	26.849	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; Mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; Artificially coloured granules, chippings and powder, of natural stone (including slate)										
6802 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which		10.00	10.00		4	10	0.64	26.849	Free	Import permitted freely provided cif value is US\$ 50 & above per square metre except, in case of import of the product from Nepal. How-

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	is less than 7 cm; Artificially coloured granules, chippings and powder  - Other monumental or building stone										ever, the said exemption shall be applicable only on such imports, which have been processed/ manufactured out of marble mined in Nepal. The facility will not be available on products which have been manufactured/ processed in Nepal using imported marble. (w.e.f. 30.06.2008 retrospectively)
	and articles thereof, simply cut or sawn, with a flat or even surface:										
6802 21 6802 21 10	Marble, travertine and alabaster: Marble blocks/ tiles	kg.	10.00	10.00		4	10	0.64	26.849	Free	Marble tiles — Import permitted freely provided cif value is US\$ 50 & above per square metre except, in case of import of the product from Nepal. However, the said exemption shall be applicable only on such imports, which
											have been processed/ manu- factured out of marble mined in Nepal. The facility will not be available on products which have been manufac- tured/ processed in Nepal using imported marble. [Amended by Ntfn 57 (RE- 2008)/2004-2009 dated 12.11.2008]
6802 21 20	Marble monumental block	kg.	10.00	10.00		4	10	0.64	26.849	Free	Import permitted freely provided cif value is US\$ 50 & above per square metre except, in case of import of the product from Nepal. However, the said exemption shall be applicable only on such imports, which have been processed/manufactured out of marble mined in Nepal. The facility will not be available on products which have been manufactured/processed in Nepal using imported marble. (w.e.f.
6802 21 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	30.06.2008 retrospectively) Import permitted freely pro- vided cif value is US\$ 50 & above per square metre
6802 23 6802 23 10 6802 23 90 6802 29 00	Granite: Granite blocks/ tiles Other Other stone	kg. kg. kg.	10.00 10.00 10.00	10.00 10.00 10.00		4 4 4	10 10 10	0.64 0.64 0.64	26.849 26.849 26.849	Free	ucoce per equare metre
6802 91 00	- Other: Marble, travertine and alabaster	kg.	10.00	10.00		4	10	0.64	26.849	Free	Import permitted freely provided cif value is US\$ 50 & above per square metre except, in case of import of the product from Nepal. However, the said exemption shall be applicable only on such imports, which have been processed/manufactured out of marble mined in Nepal. The facility will not be available on products which have been manufactured/processed in Nepal using im-

### Section XIII - Chapter 68

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
6802 92 00	Other calcareous stone	kg.	10.00	10.00		4	10	0.64	26.849		ported marble. (w.e.f. 30.06.2008 retrospectively) Import permitted freely pro- vided cif value is US\$ 50 & above per square metre
6802 93 00 6802 99 00	Granite Other stone	kg. kg.	10.00 10.00	10.00 10.00		$\frac{4}{4}$	10 10	0.64	26.849 26.849	Free Free	
6803	Worked slate and articles of slate or of agglomerated slate					4	10	0.64	26.849		
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives or of ceramics, with or without parts of other materials										
6804 10 00	<ul> <li>Millstones and grindstones for milling, grinding or pulping</li> <li>Other millstones, grindstones, grinding wheels and the like:</li> </ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6804 21	Of agglomerated synthetic or natural diamond:										
6804 21 10	Diamond impregnated wheels	kg.	10.00			4	10	0.64	26.849		
6804 21 90 6804 22	<ul><li>Other</li><li>Of other agglomerated abrasives or of ceramics:</li></ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6804 22 10	Grinding wheels of synthetic abrasive grains	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6804 22 20	Grinding wheels, of other materials	kg.	10.00			4	10	0.64	26.849		
6804 22 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6804 23 6804 23 10	Of natural stone: Grinding wheels made of natural stone	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6804 23 90 6804 30	Other - Hand sharpening or polishing	kg.	10.00	10.00		4	10	0.64	26.849	Free	
	stones:										
6804 30 10	Polishing stones	kg.	10.00			4	10	0.64	26.849		
6804 30 20 6805	Sharpening stones  Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	kg.	10.00	10.00		4_	10	0.64	26.849	riee	
6805 10	- On a base of woven textile fabric only:										
6805 10 10	Abrasive cloths	kg.	10.00			4	10	0.64	26.849		
6805 10 90 6805 20	<ul><li>Other</li><li>On a base of paper or paperboard only:</li></ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6805 20 10	Emery or corundum coated paper	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6805 20 20	Flint coated paper	kg.	10.00	10.00		4	10	0.64	26.849		
6805 20 30	Glass or sand coated paper	kg.	10.00			4	10	0.64	26.849		
6805 20 40	Other abrasive paper Other	kg.	10.00	10.00		4	10	0.64	26.849		
6805 20 90 6805 30 00	Other - On a base of other materials	kg. kg.	10.00 10.00	10.00 10.00		4 4	10 10	0.64 $0.64$	26.849 26.849		
6806	Slag wool rock wool and similar	љg.	10.00	10.00		-	10	U.U <del>1</del>	20.047	1100	

6806 Slag wool, rock wool and similar mineral wools; Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; Mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading

68.11 or 68.12 or of Chapter 69

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
6806 10 00	- Slag wool, rock wool and similar mineral wools (including intermix- tures thereof), in bulk, sheets or rolls	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6806 90 00	- Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6807	Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch)										
6807 10	- In rolls:									_	
6807 10 10	Tarfelt roofing in rolls	kg.	10.00			4	10	0.64	26.849		
6807 10 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6807 90 6807 90 10	- Other:	ka	10.00	10.00		4	10	0.64	26 840	Eroo	
6807 90 10	Tarfelt roofing Other	kg. kg.	10.00			4	10 10	0.64	26.849 26.849		
0007 90 90						-		0.04			
6808	Panels, boards, tiles, blocks and similars articles of vegetable fibre, or straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6809	Articles of plaster or of composi- tions based on plaster										
	- Boards, sheets, panels, tiles and similar articles, not ornamented:										
6809 11 00	Faced or reinforced with paper or paperboard only	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6809 19 00	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6809 90 00	- Other articles	kg.		10.00		4	10	0.64	26.849		
<b>6810</b> 6810 11	Articles of cement, of concrete or of artificial stone, whether or not reinforced  - Tiles, flagstones, bricks and similar articles:  Building blocks and bricks:										
6810 11 10	Cement bricks	kg.	10.00	10.00		4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomerated/ artificial stones shall be restricted. Import of processed tiles/ slabs of agglomerated/ artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]
6810 11 90 6810 19	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomerated/ artificial stones shall be restricted. Import of processed tiles/ slabs of agglomerated/ artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]
6810 19 10	Cement tiles for mosaic	kg.	10.00	10.00		4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomer- ated/ artificial stones shall be

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
											restricted. Import of processed tiles/ slabs of agglomerated/ artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]
6810 19 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomerated/artificial stones shall be restricted. Import of processed tiles/slabs of agglomerated/artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]
6810 91 00	<ul> <li>Other articles:</li> <li> Prefabricated structural components for building or civil engineering</li> </ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomerated/ artificial stones shall be restricted. Import of processed tiles/ slabs of agglomerated/ artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]
6810 99 6810 99 10	Other: Concrete boulders	kg.	10.00	10.00		4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomerated/artificial stones shall be restricted. Import of processed tiles/slabs of agglomerated/artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]
6810 99 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomerated/ artificial stones shall be restricted. Import of processed tiles/ slabs of agglomerated/ artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]
6811	Articles of asbestos-cement, of cel- lulose fibre-cement or the like										
6811 40 6811 40 10	<ul><li>Containing asbestos:</li><li> Asbestos - cement sheets</li></ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6811 40 20 6811 40 90	Asbestos - cement tiles Other	kg.	10.00 10.00	10.00 10.00		4	10 10	0.64	26.849 26.849	Free	
6811 81 00	- Not containing asbestos:										
6811 81 00	Corrugated sheets Other sheets, panels, tiles and similar articles	kg. kg.	10.00 10.00	10.00 10.00		4	10 10	0.64 0.64	26.849 26.849		
6811 83 00	lar articles Tubes, pipes and tube or pipe fit- tings	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6811 89 00	Other articles	kg.	10.00	10.00		4	10	0.64	26.849	Free	

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)	
6812	Fabricated asbestos fibres; Mix-	(4)	(-)	(4)	(*)	(-)	(5)	(-)	(==)	()	()	
	tures with a basis of asbestos or											
	with a basis of asbestos and mag-											
	nesium carbonate; Articles of such mixtures or of asbestos (for exam-											
	ple, thread, woven fabric, clothing,											
	headgear, footwear, gaskets),											
	whether or not reinforced, other											
	than goods of heading 68.11 or											
6812 80 00	68.13 - Of crocidolite	ka	10.00	10.00		1	10	0.64	26.849	Eroo		
0012 00 00	- Other:	kg.	10.00	10.00		4	10	0.04	20.049	riee		
6812 91 00	Clothing, clothing accessories, foot- wear and headgear	kg.	10.00	10.00		4	10	0.64	26.849	Free		
6812 92	Paper, millboard and felt: Millboard:											
6812 92 11	Asbestos	kg.	10.00	10.00		4	10	0.64	26.849	Free		
	Other	kg.	10.00			4	10	0.64	26.849			
6812 92 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free		
6812 93 00	<ul> <li>Compressed asbestos fibre jointing, in sheets or rolls</li> </ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free		
6812 99	Other:											
(01 <b>2</b> 00 11	Lagging compounds:	1	10.00	10.00		4	10	0.64	26.940	Еноо		
6812 99 11 6812 99 19	Asbestos	kg. kg.	10.00 10.00			$\frac{4}{4}$	10 10	$0.64 \\ 0.64$	26.849 26.849			
0012 // 1/	Asbestos packing joints and gaskets:	κς.	10.00	10.00		-	10	0.01	20.01)	1100		
6812 99 21	Packing joints	kg.	10.00	10.00		4	10	0.64	26.849	Free		
	Gaskets	kg.	10.00			4	10	0.64	26.849			
6812 99 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free		
6813	Friction material and articles											
	thereof (for example, sheets, rolls,											
	strips, segments, discs, washers, pads), not mounted, for brakes, for											
	clutches or the like, with a basis of											
	asbestos; Of other mineral sub-											
	stances or of cellulose, whether or											
	not combined with textile or other materials											
6813 20	Containing asbestos:	kg.	10.00	10.00		4	10	0.64	26.849			
6813 20 10	Brake lining and pads		10.00						26.849	Free		
6813 20 90	Asbestos friction materials		10.00				10	0.64	26.849	Free		
	Not containing asbestos:									_		
6813 81 00 6813 89 00	Brake lining and pads Other	kg.	10.00 10.00			$\frac{4}{4}$	10 10	$0.64 \\ 0.64$	26.849 26.849			
		kg.	10.00	10.00		4	10	0.04	20.049	riee		
6814	Worked mica and articles of mica, including agglomerated or reconsti-											ticles of Mica 2006-CE dated
	tuted mica, whether or not on a										01.03.2006	2000-CL uuieu
	support of paper, paperboard or											
	other materials											
6814 10	- Plates, sheets and strips of agglom-											
	erated or reconstituted mica, whether or not on a support:											
6814 10 10	Cut mica condenser film of plates	kg.	10.00	10.00		4	10	0.64	26.849	Free		
6814 10 20	Sheets and strips cut to shape	kg.	10.00			4	10	0.64	26.849			
6814 10 30	Washers and discs	kg.	10.00			4	10	0.64	26.849	Free		
6814 10 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free		
6814 90	- Other:	1	10.00	10.00		4	10	0.64	26.940	Error		
6814 90 10 6814 90 20	Mica stacked units Silvered mica, capacitor plates/	kg.	10.00			$\frac{4}{4}$	10 10	$0.64 \\ 0.64$	26.849 26.849			
JULI 70 ZU	silvered mica, capacitor plates/	<b>.</b> ~6.	10.00	10.00		-	10	0.01	20.047	1100		
6814 90 30	Micanite and all sorts of build up	kg.	10.00	10.00		4	10	0.64	26.849	Free		
	mica											
6814 90 40	Mica paper/ reconstituted mica	kg.	10.00	10.00		4	10	0.64	26.849	Free		
6814 00 50	paper  Moulded glass bonded/ glass	k~	10.00	10.00		1	10	0.64	26 940	Eroc		
6814 90 50	Moulded glass bonded/ glass bonded mica	ĸg.	10.00	10.00		4	10	0.04	26.849	rree		
6814 90 60	Mica bricks	kg.	10.00	10.00		4	10	0.64	26.849	Free		
0014 90 00	Wilca Direks	<b>т</b> б.	10.00			_						

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TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD on sandlime bricks is 1% with- out CENVAT Credit by 01/2011-CE dated 01.03.2011
6815 10	<ul> <li>Non-electrical articles of graphite or other carbon:</li> </ul>										
6815 10 10	Graphite filter candle	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6815 10 20	Non-electrical articles of graphite	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6815 10 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6815 20 00	<ul><li>Articles of peat</li><li>Other articles:</li></ul>	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6815 91 00	Containing magnesite, dolomite or chromite	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6815 99	Other:										
6815 99 10	Bricks, tiles of fly ash	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6815 99 20	Sanitary wares, kitchen wares and other made up articles of fly ash:	kg.	10.00	10.00		4	10	0.64	26.849	Free	
6815 99 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	

#### Import Licensing Notes

- <sup>1</sup>[(1) Import of rough / unprocessed blocks and slabs of agglomerated / artificial stones shall be subject to the conditions laid down in Policy Circular No.34(RE-08)/2004-2009 dated 10.10.2008 and Policy Circular No. 35 (RE-2008)/2004-2009 dated 10.10.2008, Policy Circular No. 66 (RE-2008)/2004-09 dated 26.02.2009 and Policy Circular No. 68 (RE-2008)/2004-09 dated 02.03.2009.]
- <sup>2</sup>[(2) Import of Marble, classified under Chapter 25 and 68, from Bhutan shall be subject to a combined annual quota of 3,14,000 sq ft. The quota shall come into effect from the date of issue of this Notification and operate on financial year basis. Since the total import of marble from Bhutan during this financial year has already exceeded more than 6 lakh sq. ft., therefore, no import of marble shall be allowed during this financial year i.e. upto 31st March, 2009. Monitoring and allocation of the quota shall be made by the Government of Bhutan.]

### **Exemption Notifications**

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

#### Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

<sup>&</sup>lt;sup>1</sup> Inserted vide Notification No. 47 (RE-2008)/2004-2009 dated 10.10.2008 and further amended vide Notification No. 89 (RE-2008)/2004-2009 dated 26.02.2009; 90 (RE-2008)/2004-2009 dated 02.03.2009.

<sup>&</sup>lt;sup>2</sup> Inserted vide Notification No. 93 (RE-2008)/2004-2009 dated 02.03.2009.