



TAMIL NADU GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY

No. 21]

CHENNAI, WEDNESDAY, MAY 30, 2012
Chithirai 17, Thiruvalluvar Aandu-2043

Part IV—Section 4

CENTRAL ACTS AND ORDINANCES

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**ACTS OF PARLIAMENT ASSENTED TO BY THE PRESIDENT
GOVERNMENT OF INDIA**

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 14th March, 2011

The following Act received the assent of the President on the 11th March, 2011 and is hereby published for general information.

THE APPROPRIATION (RAILWAYS) ACT, 2011

ACT No. 1 OF 2011

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2010-11 for the purposes of Railways.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

Short Title

1. This Act may be called the Appropriation (Railways) Act, 2011.

Issue of

Rs. 4236,12,32,000
out of the
Consolidated
Fund of India
for the financial
year 2010-11.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four thousand two hundred thirty-six crores, twelve lakhs and thirty-two thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2010-11, in respect of the services relating to Railways specified in column 2 of the Schedule.

Appropriation

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board	9,01,00,000	..	9,01,00,000
3	General Superintendence and Services on Railways	148,54,78,000	10,22,000	148,65,00,000
4	Repairs and Maintenance of Permanent Way and Works	222,29,66,000	88,73,000	223,18,39,000
6	Repairs and Maintenance of Carriages and Wagons	53,28,39,000	3,69,000	53,32,08,000
7	Repairs and Maintenance of Plant and Equipment	64,07,13,000	..	64,07,13,000
8	Operating Expenses—Rolling Stock and Equipment	362,42,55,000	8,21,000	362,50,76,000
9	Operating Expenses—Traffic	577,21,86,000	77,000	577,22,63,000
10	Operating Expenses—Fuel	594,83,64,000	3,39,12,000	598,22,76,000
11	Staff Welfare and Amenities	185,46,35,000	18,84,000	185,65,19,000
12	Miscellaneous Working Expenses	260,81,19,000	173,73,33,000	434,54,52,000
13	Provident Fund, Pension and Other Retirement Benefits	531,24,13,000	..	531,24,13,000
16	Assets—Acquisition, Construction and Replacement—			
	Capital	968,48,72,000	80,00,00,000	1048,48,72,000
	Railway Funds	1,000	..	1,000
	TOTAL	3977,69,41,000	258,42,91,000	4236,12,32,000

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.

New Delhi, the 14th March, 2011

The following Act of Parliament received the assent of the President on the 11th March, 2011 and is hereby published for general information.

THE APPROPRIATION (RAILWAYS) No. 2 ACT, 2011

ACT No. 2 OF 2011

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2011-12 for the purposes of Railways.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

- | | |
|---|--|
| <p>1. This Act may be called the Appropriation (Railways) No. 2 Act, 2011.</p> | <p>Short title.</p> |
| <p>2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh ninety-seven thousand five hundred one crores, sixty-seven lakhs and thirty-three thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2011-12, in respect of the services relating to Railways specified in column 2 of the Schedule.</p> | <p>Issue of
Rs. 197501,67,33,000
out of the
Consolidated
Fund of India
for the
financial year
2011-12.</p> |
| <p>3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.</p> | <p>Appropriation.</p> |

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Railway Board.....	196,27,00,000	..	196,27,00,000
2	Miscellaneous Expenditure (General).....	683,03,00,000	71,00,000	683,74,00,000
3	General Superintendence and Services on Railways.....	4996,02,00,000	..	4996,02,00,000
4	Repairs and Maintenance of Permanent Way and Works.	8154,64,61,000	87,69,000	8155,52,30,000
5	Repairs and Maintenance of Motive Power.....	3661,16,64,000	..	3661,16,64,000
6	Repairs and Maintenance of Carriages and Wagons.....	8273,87,21,000	6,00,000	8273,93,21,000
7	Repairs and Maintenance of Plant and Equipment.....	4672,96,27,000	3,15,000	4672,99,42,000
8	Operating Expenses—Rolling Stock and Equipment.....	6448,07,47,000	..	6448,07,47,000
9	Operating Expenses—Traffic.....	13324,22,61,000	29,93,000	13324,52,54,000
10	Operating Expenses—Fuel.....	17288,48,14,000	13,76,000	17288,61,90,000
11	Staff Welfare and Amenities.....	3916,26,55,000	15,50,000	3916,42,05,000
12	Miscellaneous Working Expenses.....	3684,74,28,000	159,01,08,000	3843,75,36,000
13	Provident Fund, Pension and Other Retirement Benefits.....	16479,74,14,000	49,51,000	16480,23,65,000
14	Appropriation to Funds.....	28068,41,00,000	..	28068,41,00,000
15	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortisation of Over- Capitalisation.....	6734,72,00,000	..	6734,72,00,000
16	Assets—Acquisition, Construction and Replacement—			
	Revenue.....	59,80,00,000	20,00,000	60,00,00,000
	<i>Other Expenditure</i>			
	Capital.....	53501,36,79,000	49,40,00,000	53550,76,79,000
	Railway Funds.....	15137,70,00,000	8,80,00,000	15146,50,00,000
	Railway Safety Fund.....	1998,40,00,000	1,60,00,000	2000,00,00,000
	TOTAL:.....	197279,89,71,000	221,77,62,000	197501,67,33,000

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.

New Delhi, the 17th March, 2011

The following Act of Parliament received the assent of the President on the 17th March, 2011 and is hereby published for general information.

THE APPROPRIATION ACT, 2011

ACT No. 3 OF 2011

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2010-11.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

- | | |
|--|--|
| <p>1. This Act may be called the Appropriation Act, 2011.</p> | Short title. |
| <p>2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of seventy-nine thousand five hundred ninety crores and forty-nine lakh rupees towards defraying the several charges which will come in the course of payment during the financial year 2010-11, in respect of the services specified in column 2 of the Schedule.</p> | Issue of Rs. 79590,49,00,000 out of the Consolidated Fund of India for the financial year 2010-11. |
| <p>3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.</p> | Appropriation. |

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture and Cooperation Revenue	5,00,000	..	5,00,000
2	Department of Agricultural Research and Education Revenue	494,26,00,000	..	494,26,00,000
3	Department of Animal Husbandry, Dairying and Fisheries Revenue	1,00,000	..	1,00,000
4	Atomic Energy Revenue	244,66,00,000	..	244,66,00,000
5	Nuclear Power Schemes Capital	1,00,000	..	1,00,000
7	Department of Fertilisers Revenue	8000,00,00,000	..	8000,00,00,000
9	Ministry of Civil Aviation Revenue	1,00,000	..	1,00,000
11	Department of Commerce Revenue	2035,58,00,000	7,00,000	2035,65,00,000
12	Department of Industrial Policy and Promotion Revenue	2,00,000	..	2,00,000
13	Department of Posts Revenue	2097,84,00,000	40,00,000	2098,24,00,000
	Capital	..	59,00,000	59,00,000
14	Department of Telecommunications Revenue	1419,03,00,000	..	1419,03,00,000
15	Department of Information Technology Revenue	3,00,000	..	3,00,000
16	Department of Consumer Affairs Revenue	83,70,00,000	..	83,70,00,000
17	Department of Food and Public Distribution Revenue	3972,41,00,000	6,00,000	3972,47,00,000
	Capital	5000,01,00,000	..	5000,01,00,000
18	Ministry of Corporate Affairs Revenue	1,00,000	..	1,00,000
19	Ministry of Culture Revenue	32,64,00,000	..	32,64,00,000
20	Ministry of Defence Revenue	609,37,00,000	..	609,37,00,000
	Capital	310,52,00,000	..	310,52,00,000
21	Defence Pensions Revenue	9000,00,00,000	..	9000,00,00,000
22	Defence Services—Army Revenue	1659,78,00,000	40,00,000	1660,18,00,000
23	Defence Services—Navy Revenue	548,74,00,000	..	548,74,00,000
24	Defence Services—Air Force Revenue	..	89,00,000	89,00,000
25	Defence Ordnance Factories Revenue	..	1,00,00,000	1,00,00,000
26	Defence Services—Research and Development Revenue	14,85,00,000	15,00,000	15,00,00,000
27	Capital Outlay on Defence Services Capital	..	2,63,00,000	2,63,00,000
29	Ministry of Earth Sciences Revenue	58,69,00,000	..	58,69,00,000
30	Ministry of Environment and Forests Revenue	4,00,000	..	4,00,000
	Capital	..	90,00,000	90,00,000
31	Ministry of External Affairs Revenue	131,68,00,000	..	131,68,00,000
	Capital	118,60,00,000	..	118,60,00,000
32	Department of Economic Affairs Revenue	3,00,000	..	3,00,000
	Capital	1,00,000	..	1,00,000
33	Department of Financial Services Revenue	3992,88,00,000	..	3992,88,00,000
	Capital	3537,00,00,000	..	3537,00,00,000
35	Transfers to State and Union territory Governments Revenue	1340,00,00,000	..	1340,00,00,000
	Capital	..	250,00,00,000	250,00,00,000
40	Indian Audit and Accounts Department Revenue	171,15,00,000	7,39,00,000	178,54,00,000
	Capital	8,15,00,000	..	8,15,00,000
41	Department of Revenue Revenue	3359,81,00,000	..	3359,81,00,000
	Capital	10,00,000	..	10,00,000
42	Direct Taxes Capital	1,00,000	..	1,00,000
43	Indirect Taxes Revenue	285,36,00,000	..	285,36,00,000
45	Ministry of Food Processing Industries Revenue	1,00,000	..	1,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
46	Department of Health and Family Welfare	Revenue	4,00,000	..	4,00,000
47	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	93,07,00,000	..	93,07,00,000
		Capital	7,90,00,000	..	7,90,00,000
48	Department of Health Research	Revenue	1,00,000	..	1,00,000
49	Department of Heavy Industry	Revenue	1142,97,00,000	..	1142,97,00,000
		Capital	1,00,000	..	1,00,000
50	Department of Public Enterprises	Revenue	30,00,000	..	30,00,000
51	Ministry of Home Affairs	Revenue	10,26,00,000	..	10,26,00,000
		Capital	23,66,00,000	..	23,66,00,000
53	Police	Revenue	1982,08,00,000	..	1982,08,00,000
		Capital	1,00,000	..	1,00,000
54	Other Expenditure of the Ministry of Home Affairs	Revenue	16,50,00,000	..	16,50,00,000
55	Transfers to Union territory Governments	Revenue	1,00,000	..	1,00,000
57	Department of School Education and Literacy	Revenue	1557,93,00,000	..	1557,93,00,000
58	Department of Higher Education	Revenue	5,00,000	..	5,00,000
59	Ministry of Information and Broadcasting	Revenue	1,00,000	..	1,00,000
		Capital	186,92,00,000	..	186,92,00,000
60	Ministry of Labour and Employment	Revenue	84,68,00,000	..	84,68,00,000
61	Election Commission	Revenue	4,22,00,000	..	4,22,00,000
62	Law and Justice	Revenue	1,00,000	..	1,00,000
	CHARGED.— <i>Supreme Court of India</i>	Revenue	..	13,37,00,000	13,37,00,000
64	Ministry of Micro, Small and Medium Enterprises	Revenue	30,78,00,000	..	30,78,00,000
65	Ministry of Mines	Revenue	10,08,00,000	..	10,08,00,000
67	Ministry of New and Renewable Energy	Revenue	1,00,000	..	1,00,000
68	Ministry of Overseas Indian Affairs	Capital	5,00,00,000	..	5,00,00,000
69	Ministry of Panchayati Raj	Revenue	1520,00,00,000	..	1520,00,00,000
70	Ministry of Parliamentary Affairs	Revenue	1,45,00,000	..	1,45,00,000
71	Ministry of Personnel, Public Grievances and Pensions	Revenue	11,05,00,000	..	11,05,00,000
72	Ministry of Petroleum and Natural Gas	Revenue	21000,00,00,000	..	21000,00,00,000
		Capital	101,53,00,000	..	101,53,00,000
73	Ministry of Planning	Revenue	2,00,000	..	2,00,000
74	Ministry of Power	Revenue	7,36,00,000	..	7,36,00,000
	CHARGED.— <i>Staff, Household and Allowances of the President</i>	Revenue	..	2,96,00,000	2,96,00,000
77	Rajya Sabha	Revenue	1,00,000	6,00,000	7,00,000
	CHARGED.— <i>Union Public Service Commission</i>	Revenue	..	10,29,00,000	10,29,00,000
79	Secretariat of the Vice-President	Revenue	21,00,000	..	21,00,000
80	Ministry of Road Transport and Highways	Revenue	683,91,00,000	..	683,91,00,000
		Capital	591,97,00,000	..	591,97,00,000
81	Department of Rural Development	Revenue	5,00,000	..	5,00,000
83	Department of Drinking Water and Sanitation (Previously Department of Drinking Water Supply)	Revenue	1,00,000	..	1,00,000
84	Department of Science and Technology	Revenue	2,00,000	..	2,00,000

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
85	Department of Scientific and Industrial Research Revenue	2,01,00,000	..	2,01,00,000
86	Department of Biotechnology Revenue	1,00,000	..	1,00,000
87	Ministry of Shipping Revenue	3,00,000	..	3,00,000
	Capital	2,00,000	..	2,00,000
88	Ministry of Social Justice and Empowerment Revenue	2,00,000	..	2,00,000
	Capital	25,00,00,000	..	25,00,00,000
90	Ministry of Statistics and Programme Implementation Revenue	4,00,000	..	4,00,000
92	Ministry of Textiles Revenue	523,60,00,000	..	523,60,00,000
	Capital	96,03,00,000	..	96,03,00,000
93	Ministry of Tourism Revenue	1,00,000	..	1,00,000
94	Ministry of Tribal Affairs Revenue	2,00,000	6,86,00,000	6,88,00,000
95	Andaman and Nicobar Islands Revenue	121,18,00,000	..	121,18,00,000
96	Chandigarh Revenue	330,29,00,000	13,32,00,000	343,61,00,000
97	Dadra and Nagar Haveli Revenue	32,24,00,000	..	32,24,00,000
	Capital	32,50,00,000	..	32,50,00,000
98	Daman and Diu Revenue	87,00,00,000	..	87,00,00,000
	Capital	11,00,00,000	..	11,00,00,000
100	Department of Urban Development Revenue	2,00,000	7,76,00,000	7,78,00,000
	Capital	408,13,00,000	1,04,00,000	409,17,00,000
103	Ministry of Water Resources Revenue	1,00,000	..	1,00,000
104	Ministry of Women and Child Development Revenue	1,00,000	..	1,00,000
105	Ministry of Youth Affairs and Sports Revenue	3,00,000	..	3,00,000
	TOTAL	79270,35,00,000	320,14,00,000	79590,49,00,000

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.

New Delhi, the 29th March, 2011

The following Act of Parliament received the assent of the President on the 28th March, 2011 and is hereby published for general information.

THE APPROPRIATION (No. 2) ACT, 2011

ACT No. 4 OF 2011

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2011-2012.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

- | | |
|---|---|
| <p>1. This Act may be called the Appropriation (No. 2) Act, 2011.</p> | <p>Short title.</p> |
| <p>2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of forty-six lakh six hundred five crore and ninety lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2011-2012, in respect of the services specified in column 2 of the Schedule.</p> | <p>Issue of
Rs. 4600605,90,00,000
out of the
Consolidated Fund
of India for the
financial year
2011-2012.</p> |
| <p>3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.</p> | <p>Appropriation.</p> |

Construction of references to Ministries and Departments in the Schedule.

4. References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before 1st September, 2010 and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE

(See sections 2, 3 and 4)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture and Cooperation Revenue	17450,67,00,000	..	17450,67,00,000
	Capital	72,20,00,000	..	72,20,00,000
2	Department of Agricultural Research and Education Revenue	4966,14,00,000	..	4966,14,00,000
3	Department of Animal Husbandry, Dairying and Fisheries Revenue	2021,21,00,000	..	2021,21,00,000
	Capital	16,74,00,000	..	16,74,00,000
4	Atomic Energy Revenue	5636,41,00,000	1,00,00,000	5637,41,00,000
	Capital	3448,85,00,000	1,00,00,000	3449,85,00,000
5	Nuclear Power Schemes Revenue	8308,98,00,000	..	8308,98,00,000
	Capital	1087,40,00,000	..	1087,40,00,000
6	Department of Chemicals and Petrochemicals Revenue	799,88,00,000	..	799,88,00,000
	Capital	22,12,00,000	..	22,12,00,000
7	Department of Fertilisers Revenue	53619,46,00,000	..	53619,46,00,000
	Capital	217,54,00,000	..	217,54,00,000
8	Department of Pharmaceuticals Revenue	190,50,00,000	..	190,50,00,000
	Capital	22,50,00,000	..	22,50,00,000
9	Ministry of Civil Aviation Revenue	1000,92,00,000	..	1000,92,00,000
	Capital	1393,00,00,000	..	1393,00,00,000
10	Ministry of Coal Revenue	468,72,00,000	..	468,72,00,000
	Capital	30,00,00,000	..	30,00,00,000
11	Department of Commerce Revenue	5584,10,00,000	1,00,00,000	5585,10,00,000
	Capital	930,98,00,000	..	930,98,00,000
12	Department of Industrial Policy and Promotion Revenue	1481,01,00,000	..	1481,01,00,000
	Capital	8,00,00,000	..	8,00,00,000
13	Department of Posts Revenue	13522,26,00,000	10,00,000	13522,36,00,000
	Capital	518,12,00,000	..	518,12,00,000
14	Department of Telecommunications Revenue	8745,82,00,000	..	8745,82,00,000
	Capital	1027,96,00,000	..	1027,96,00,000
15	Department of Information Technology Revenue	2871,21,00,000	..	2871,21,00,000
	Capital	177,40,00,000	..	177,40,00,000
16	Department of Consumer Affairs Revenue	576,90,00,000	..	576,90,00,000
	Capital	23,46,00,000	..	23,46,00,000
17	Department of Food and Public Distribution Revenue	61701,68,00,000	1,31,00,000	61702,99,00,000
	Capital	10628,33,00,000	..	10628,33,00,000
18	Ministry of Corporate Affairs Revenue	199,94,00,000	..	199,94,00,000
	Capital	39,00,00,000	..	39,00,00,000
19	Ministry of Culture Revenue	1298,00,00,000	..	1298,00,00,000
	Capital	40,00,00,000	..	40,00,00,000
20	Ministry of Defence Revenue	11474,57,00,000	24,00,000	11474,81,00,000
	Capital	1682,00,00,000	..	1682,00,00,000
21	Defence Pensions Revenue	33999,75,00,000	25,00,000	34000,00,00,000
22	Defence Services—Army Revenue	65962,38,00,000	22,67,00,000	65985,05,00,000
23	Defence Services—Navy Revenue	10782,25,00,000	6,81,00,000	10789,06,00,000
24	Defence Services—Air Force Revenue	16518,73,00,000	2,14,00,000	16520,87,00,000
25	Defence Ordnance Factories Revenue	792,88,00,000	3,00,00,000	795,88,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
26	Defence Services—Research and Development . Revenue	5659,26,00,000	61,00,000	5659,87,00,000
27	Capital Outlay on Defence Services..... Capital	69148,01,00,000	50,80,00,000	69198,81,00,000
28	Ministry of Development of North Eastern Region	Revenue	..	1631,58,00,000
		Capital	..	301,00,00,000
29	Ministry of Earth Sciences	Revenue	10,00,000	1285,02,00,000
		Capital	..	284,20,00,000
30	Ministry of Environment and Forests	Revenue	..	2661,29,00,000
		Capital	..	80,68,00,000
31	Ministry of External Affairs	Revenue	3,00,000	6315,00,00,000
		Capital	..	791,00,00,000
32	Department of Economic Affairs	Revenue	..	6948,66,00,000
		Capital	..	14683,56,00,000
33	Department of Financial Services	Revenue	..	15891,94,00,000
		Capital	..	7814,00,00,000
	CHARGED.—Interest Payments	Revenue
35	Transfers to State and Union territory Governments	Revenue	272330,28,00,000	272330,28,00,000
		Capital	49298,62,00,000	138647,23,00,000
		Capital	..	10000,00,00,000
36	Loans to Government Servants, etc. CHARGED.—Repayment of Debt	Capital	..	300,00,00,000
		Capital	3155216,93,00,000	3155216,93,00,000
38	Department of Expenditure	Revenue	..	99,97,00,000
		Capital	..	2,00,00,000
39	Pensions	Revenue	80,00,00,000	17000,00,00,000
40	Indian Audit and Accounts Department	Revenue	74,52,00,000	2388,88,00,000
		Capital	..	9,68,00,000
41	Department of Revenue	Revenue	2,00,000	13339,01,00,000
		Capital	..	17,89,00,000
42	Direct Taxes	Revenue	..	2975,85,00,000
		Capital	..	905,70,00,000
43	Indirect Taxes	Revenue	50,00,000	3251,34,00,000
		Capital	..	127,55,00,000
44	Department of Disinvestment	Revenue	..	62,63,00,000
45	Ministry of Food Processing Industries	Revenue	..	514,58,00,000
		Capital	..	95,51,00,000
46	Department of Health and Family Welfare	Revenue	..	26912,25,00,000
		Capital	..	1989,08,00,000
47	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Revenue	..	1064,00,00,000
		Capital	..	24,00,00,000
48	Department of Health Research	Revenue	..	771,00,00,000
49	Department of AIDS Control	Revenue	..	1699,00,00,000
		Capital	..	1,00,00,000
50	Department of Heavy Industry	Revenue	..	415,75,00,000
		Capital	..	439,90,00,000
51	Department of Public Enterprises	Revenue	..	18,69,00,000
52	Ministry of Home Affairs	Revenue	..	4921,54,00,000
		Capital	..	28,85,00,000
53	Cabinet	Revenue	62,00,000	330,54,00,000
		Capital	..	104,07,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
54	Police Revenue	31543,06,00,000	4,41,00,000	31547,47,00,000
	Capital	8464,42,00,000	8,10,00,000	8472,52,00,000
55	Other Expenditure of the Ministry of Home Affairs Revenue	1640,84,00,000	3,00,000	1640,87,00,000
	Capital	103,99,00,000	..	103,99,00,000
56	Transfers to Union territory Governments Revenue	2058,29,00,000	..	2058,29,00,000
	Capital	72,00,00,000	..	72,00,00,000
57	Ministry of Housing and Urban Poverty Alleviation Revenue	1107,60,00,000	..	1107,60,00,000
58	Department of School Education and Literacy Revenue	60088,58,00,000	..	60088,58,00,000
59	Department of Higher Education Revenue	21912,00,00,000	..	21912,00,00,000
60	Ministry of Information and Broadcasting Revenue	2056,14,00,000	3,00,000	2056,17,00,000
	Capital	587,54,00,000	..	587,54,00,000
61	Ministry of Labour and Employment Revenue	3283,62,00,000	2,00,000	3283,64,00,000
	Capital	746,00,00,000	..	746,00,00,000
62	Election Commission Revenue	25,93,00,000	..	25,93,00,000
63	Law and Justice Revenue	1417,28,00,000	..	1417,28,00,000
	Capital	15,02,00,000	..	15,02,00,000
	CHARGED.— <i>Supreme Court of India</i> Revenue	..	95,22,00,000	95,22,00,000
65	Ministry of Micro, Small and Medium Enterprises Revenue	2834,49,00,000	..	2834,49,00,000
	Capital	166,80,00,000	..	166,80,00,000
66	Ministry of Mines Revenue	614,97,00,000	10,00,000	615,07,00,000
	Capital	39,21,00,000	..	39,21,00,000
67	Ministry of Minority Affairs Revenue	2751,00,00,000	..	2751,00,00,000
	Capital	115,00,00,000	..	115,00,00,000
68	Ministry of New and Renewable Energy Revenue	1146,88,00,000	..	1146,88,00,000
	Capital	65,50,00,000	..	65,50,00,000
69	Ministry of Overseas Indian Affairs Revenue	71,80,00,000	..	71,80,00,000
	Capital	9,20,00,000	..	9,20,00,000
70	Ministry of Panchayati Raj Revenue	5250,65,00,000	..	5250,65,00,000
71	Ministry of Parliamentary Affairs Revenue	10,48,00,000	..	10,48,00,000
72	Ministry of Personnel, Public Grievances and Pensions Revenue	675,18,00,000	16,98,00,000	692,16,00,000
	Capital	69,62,00,000	5,00,00,000	74,62,00,000
73	Ministry of Petroleum and Natural Gas Revenue	23716,20,00,000	..	23716,20,00,000
74	Ministry of Planning Revenue	944,39,00,000	..	944,39,00,000
	Capital	731,61,00,000	..	731,61,00,000
75	Ministry of Power Revenue	11969,52,00,000	..	11969,52,00,000
	Capital	2862,16,00,000	..	2862,16,00,000
	CHARGED.— <i>Staff, Household and Allowances of the President</i> Revenue	..	27,67,00,000	27,67,00,000
77	Lok Sabha Revenue	399,13,00,000	87,00,000	400,00,00,000
78	Rajya Sabha Revenue	223,53,00,000	82,00,000	224,35,00,000
	CHARGED.— <i>Union Public Service Commission</i> .. Revenue	..	146,58,00,000	146,58,00,000
80	Secretariat of the Vice-President Revenue	2,99,00,000	..	2,99,00,000
81	Ministry of Road Transport and Highways Revenue	19241,31,00,000	..	19241,31,00,000
	Capital	21490,00,00,000	9,20,00,000	21499,20,00,000
82	Department of Rural Development Revenue	146909,72,00,000	..	146909,72,00,000

1 No. of Vote	2 Services and purposes	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
83	Department of Land Resources Revenue	2706,20,00,000	..	2706,20,00,000
84	Department of Drinking Water and Sanitation . Revenue	11005,24,00,000	..	11005,24,00,000
85	Department of Science and Technology Revenue	2695,87,00,000	2,00,000	2695,89,00,000
	Capital	46,75,00,000	..	46,75,00,000
86	Department of Scientific and Industrial Revenue	3378,50,00,000	..	3378,50,00,000
	Research Capital	6,50,00,000	..	6,50,00,000
87	Department of Biotechnology Revenue	1426,92,00,000	..	1426,92,00,000
88	Ministry of Shipping Revenue	1447,93,00,000	..	1447,93,00,000
	Capital	623,67,00,000	..	623,67,00,000
89	Ministry of Social Justice and Empowerment . . . Revenue	5183,00,00,000	..	5183,00,00,000
	Capital	270,00,00,000	..	270,00,00,000
90	Department of Space Revenue	3676,97,00,000	50,00,000	3677,47,00,000
	Capital	2948,17,00,000	40,00,000	2948,57,00,000
91	Ministry of Statistics and Programme Implementation Revenue	2505,79,00,000	..	2505,79,00,000
	Capital	21,57,00,000	..	21,57,00,000
92	Ministry of Steel Revenue	116,71,00,000	..	116,71,00,000
	Capital	1,00,00,000	..	1,00,00,000
93	Ministry of Textiles Revenue	5767,48,00,000	..	5767,48,00,000
	Capital	88,27,00,000	..	88,27,00,000
94	Ministry of Tourism Revenue	1166,75,00,000	..	1166,75,00,000
	Capital	4,01,00,000	..	4,01,00,000
95	Ministry of Tribal Affairs Revenue	358,76,00,000	3311,25,00,000	3670,01,00,000
	Capital	70,00,00,000	..	70,00,00,000
96	Andaman and Nicobar Islands Revenue	2111,43,00,000	1,00,000	2111,44,00,000
	Capital	604,32,00,000	..	604,32,00,000
97	Chandigarh Revenue	2091,32,00,000	88,79,00,000	2180,11,00,000
	Capital	549,99,00,000	10,00,000	550,09,00,000
98	Dadra and Nagar Haveli Revenue	1704,83,00,000	..	1704,83,00,000
	Capital	156,33,00,000	..	156,33,00,000
99	Daman and Diu Revenue	855,69,00,000	..	855,69,00,000
	Capital	177,26,00,000	..	177,26,00,000
100	Lakshadweep Revenue	598,92,00,000	..	598,92,00,000
	Capital	272,92,00,000	..	272,92,00,000
101	Department of Urban Development Revenue	1232,50,00,000	38,48,00,000	1270,98,00,000
	Capital	5563,89,00,000	20,40,00,000	5584,29,00,000
102	Public Works Revenue	1169,20,00,000	1,00,00,000	1170,20,00,000
	Capital	483,24,00,000	1,00,00,000	484,24,00,000
103	Stationery and Printing Revenue	253,11,00,000	..	253,11,00,000
	Capital	13,00,000	..	13,00,000
104	Ministry of Water Resources Revenue	1150,03,00,000	..	1150,03,00,000
	Capital	9530,00,000	4,00,00,000	99,30,00,000
105	Ministry of Women and Child Development . . . Revenue	12733,00,00,000	..	12733,00,00,000
106	Ministry of Youth Affairs and Sports Revenue	1116,98,00,000	..	1116,98,00,000
	Capital	4,02,00,000	..	4,02,00,000
	TOTAL	1119732,37,00,000	3480873,53,00,000	4600605,90,00,000

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.

New Delhi, the 30th March, 2011

The following Act of Parliament received the assent of the President on the 29th March, 2011 and is hereby published for general information:—

THE NATIONAL CAPITAL TERRITORY OF DELHI LAWS
(SPECIAL PROVISIONS) ACT, 2011

ACT No. 5 OF 2011

An Act to make special provisions for the National Capital Territory of Delhi for a further period up to the 31st day of December, 2011 and for matters connected therewith or incidental thereto.

WHEREAS there had been phenomenal increase in the population of the National Capital Territory of Delhi owing to migration and other factors resulting in tremendous pressure on land and infrastructure leading to encroachment or unauthorised developments which are not in consonance with the concept of planned development as provided in the Master Plan for Delhi, 2001 and the relevant Acts and building bye-laws made thereunder;

AND WHEREAS the Master Plan for Delhi, 2001 was extensively modified and notified by the Central Government on the 7th day of February, 2007 with the perspective for the year 2021 keeping in view the emerging new dimensions in urban development *vis-a-vis* the social, financial and other ground realities;

AND WHEREAS the Master Plan for Delhi with the perspective for the year 2021 specifically provides for strategies for housing for urban poor as well as to deal with the informal sector;

AND WHEREAS a strategy and a scheme has been prepared by the local authorities in the National Capital Territory of Delhi for regulation of urban street vendors in accordance with the National Policy for Urban Street Vendors and the Master Plan for Delhi, 2021, and is being implemented;

AND WHEREAS based on the policy finalised by the Central Government regarding regularisation of unauthorised colonies, village *abadi* area and its extension, the guidelines and regulations for this purpose have been issued;

AND WHEREAS in pursuance of the guidelines and regulations necessary steps are being taken for regularisation of unauthorised colonies which, *inter alia*, involve scrutiny of layout plans, assessment of built up percentage existed as on the 31st day of March, 2002, identification of mixed use of streets, approval of layout plans, fixation of boundaries, change in land use and identification of colonies not eligible for regularisation;

AND WHEREAS more time is required for proper implementation of the scheme regarding hawkers and urban street vendors and for the regularisation of unauthorised colonies, village *abadi* area and its extension;

AND WHEREAS the revised policy for proper arrangements for relocation and rehabilitation of slum dwellers and *jhuggi-jhompri* clusters in the National Capital Territory of Delhi has been formulated and accordingly, the Delhi Urban Shelter Improvement Board Act, 2010 has been enacted by the Government of National Capital Territory of Delhi and notified with effect from the 1st July, 2010 to provide for implementation of schemes for improvement of slums and *jhuggi-jhompri* clusters with a view to bring improvement in environment and living conditions, and to prepare housing scheme for such persons;

Delhi Act
7 of 2010.

AND WHEREAS the draft policy regarding farm houses is under consideration in the Delhi Development Authority;

AND WHEREAS pursuant to the Master Plan for Delhi, 2021, the Zonal Development Plans in respect of various Zones have been notified which provides for regularisation of schools, dispensaries, religious institutions and cultural institutions;

AND WHEREAS the policy with respect to storages, warehouses and godowns used for agricultural inputs or produce (including dairy and poultry) in rural areas built on agricultural land are under consideration of the Central Government in consultation with the Delhi Development Authority;

AND WHEREAS the National Capital Territory of Delhi Laws (Special Provisions) Act, 2007 was enacted on the 5th day of December, 2007 to make special provisions for the areas of the National Capital Territory of Delhi for a period up to the 31st day of December, 2008 which ceased to operate after the 31st December, 2008;

43 of 2007.

AND WHEREAS the National Capital Territory of Delhi Laws (Special Provisions) Act, 2009 was enacted in continuation of the aforesaid Act for a period up to the 31st day of December, 2009 to make special provisions for the areas of the National Capital Territory of Delhi and that Act ceased to operate after the 31st day of December, 2009;

24 of 2009.

AND WHEREAS the National Capital Territory of Delhi Laws (Special Provisions) Second Act, 2009 was enacted in continuation of the aforesaid Act for a period up to the 31st day of December, 2010 to make special provisions for the areas of the National Capital Territory of Delhi and that Act ceased to operate after the 31st day of December, 2010;

40 of 2009.

AND WHEREAS it is expedient to have a law in terms of the Master Plan for Delhi, 2021, in continuation of the said Act for a period up to the 31st day of December, 2011 to provide for temporary relief and to minimise avoidable hardships and irreparable loss to the people of the National Capital Territory of Delhi against any action by the concerned agency in respect of persons covered by the policies referred to above.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the National Capital Territory of Delhi Laws (Special Provisions) Act, 2011.

(2) It extends to the National Capital Territory of Delhi.

(3) It shall be deemed to have come into force on the 1st day of January, 2011.

(4) It shall cease to have effect on the 31st day of December, 2011, except as respects things done or omitted to be done before such cesser, and upon such cesser section 6 of the General Clauses Act, 1897, shall apply as if this Act had then been repealed by a Central Act.

Short title,
extent,
commence-
ment and
duration.

2. (1) In this Act, unless the context otherwise requires,—

Definitions.

(a) “building bye-laws” means bye-laws made under section 481 of the Delhi Municipal Corporation Act, 1957 or the bye-laws made under section 188, sub-section (3) of section 189 and sub-section (1) of section 190 of the Punjab Municipal Act, 1911, as in force in New Delhi or the regulations made under sub-section (1) of section 57 of the Delhi Development Act, 1957, relating to buildings;

(b) “Delhi” means the entire area of the National Capital Territory of Delhi except the Delhi Cantonment as defined in clause (11) of section 2 of the Delhi Municipal Corporation Act, 1957;

(c) “encroachment” means unauthorised occupation of Government land or public land by way of putting temporary, semi-permanent or permanent structure for residential use or commercial use or any other use;

(d) “local authority” means the Delhi Municipal Corporation established under the Delhi Municipal Corporation Act, 1957, or the New Delhi Municipal Council established under the New Delhi Municipal Council Act, 1994 or the Delhi Development Authority established under the Delhi Development Act, 1957, legally entitled to exercise control in respect of the areas under their respective jurisdiction;

(e) “Master Plan” means the Master Plan for Delhi with the perspective for the year 2021, notified *vide* notification number S.O.141(E), dated the 7th day of February, 2007 under the Delhi Development Act, 1957;

(f) “notification” means a notification published in the Official Gazette;

(g) “punitive action” means action taken by a local authority under the relevant law against unauthorised development and shall include demolition, sealing of premises and displacement of persons or their business establishment from their existing location, whether in pursuance of court orders or otherwise;

(h) “relevant law” means in case of—

(i) the Delhi Development Authority, the Delhi Development Act, 1957;

(ii) the Municipal Corporation of Delhi, the Delhi Municipal Corporation Act, 1957; and

(iii) the New Delhi Municipal Council, the New Delhi Municipal Council Act, 1994;

(i) “unauthorised development” means use of land or use of building or construction of building or development of colonies carried out in contravention of the sanctioned plans or without obtaining the sanction of plans, or in contravention of the land use as permitted under the Master Plan or Zonal Plan or layout plan, as the case may be, and includes any encroachment.

(2) Words and expressions used but not defined herein shall have the meanings respectively assigned to them in the Delhi Development Act, 1957, the Delhi Municipal Corporation Act, 1957 and the New Delhi Municipal Council Act, 1994.

10 of 1897.

66 of 1957.
Punjab Act 3
of 1911.

61 of 1957.

66 of 1957.

66 of 1957.
44 of 1994.
61 of 1957.

61 of 1957.

61 of 1957.

66 of 1957.

44 of 1994.

61 of 1957.
66 of 1957.
44 of 1994.

Enforcement to be kept in abeyance.

3. (1) Notwithstanding anything contained in any relevant law or any rules, regulations or bye-laws made thereunder, the Central Government shall before the expiry of this Act, take all possible measures to finalise norms, policy guidelines, feasible strategies and make orderly arrangements to deal with the problem of encroachment or unauthorised development in the form of encroachment by slum dwellers and *Jhuggi-Jhompri* clusters, hawkers and urban street vendors, unauthorised colonies, village *abadi* area (including urban villages), and its extension, existing farm houses involving construction beyond permissible building limits and schools, dispensaries, religious institutions, cultural institutions, storages, warehouses and godowns used for agricultural inputs or produce (including dairy and poultry) in rural areas built on agricultural land, as mentioned below:

(a) orderly arrangements for relocation and rehabilitation of slum dwellers and *Jhuggi-Jhompri* clusters in the National Capital Territory of Delhi in accordance with the provisions of the Delhi Urban Shelter Improvement Board Act, 2010 and the Master Plan for Delhi, 2021 to ensure its development in a sustainable, planned and humane manner;

Delhi Act 7 of 2010.

(b) scheme and orderly arrangements for regulation of urban street vendors in consonance with the national policy for urban street vendors and hawkers as provided in the Master Plan for Delhi, 2021;

(c) orderly arrangements pursuant to guidelines and regulations for regularisation of unauthorised colonies, village *abadi* area (including urban villages) and its extension, as existed on the 31st day of March, 2002, and where construction took place even beyond that date and up to the 8th day of February, 2007;

(d) policy regarding existing farm houses involving construction beyond permissible building limits; and

(e) policy or plan for orderly arrangement regarding schools, dispensaries, religious institutions, cultural institutions, storages, warehouses and godowns used for agricultural inputs or produce (including dairy and poultry) in rural areas built on agricultural land.

(2) Subject to the provisions contained in sub-section (1) and notwithstanding any judgment, decree or order of any court, *status quo*—

(i) as on the 1st day of January, 2006 in respect of encroachment or unauthorised development; and

(ii) in respect of unauthorised colonies, village *abadi* area (including urban villages) and its extension, which existed on the 31st day of March, 2002 and where construction took place even beyond that date and up to the 8th day of February, 2007, mentioned in sub-section (1),

shall be maintained.

(3) All notices issued by any local authority for initiating action against encroachment or unauthorised development referred to in sub-section (1), shall be deemed to have been suspended and no punitive action shall be taken till the 31st day of December, 2011.

(4) Notwithstanding any other provision contained in this Act, the Central Government may, at any time before the 31st day of December, 2011, withdraw the exemption by notification in respect of encroachment or unauthorised development mentioned in sub-section (2) or sub-section (3), as the case may be.

Provisions of this Act not to apply in certain cases.

4. During the period of operation of this Act, no relief shall be available under the provisions of section 3 in respect of the following encroachment or unauthorised development, namely:—

(a) encroachment on public land except in those cases which are covered under clauses (a), (b) and (c) of sub-section (1) of section 3;

(b) removal of slums and *Jhuggi-Jhompri* dwellers, hawkers and urban street vendors, unauthorised colonies or part thereof, village *abadi* area (including urban villages) and its extension in accordance with the relevant policies approved by the Central Government for clearance of land required for specific public projects.

5. The Central Government may, from time to time, issue such directions to the local authorities as it may deem fit, for giving effect to the provisions of this Act and it shall be the duty of the local authorities, to comply with such directions.

Power of Central Government to give directions.

6. Notwithstanding any judgment, decree or order of any court, all things done, or, omitted to be done, and all action taken, or, not taken, during the period beginning on or after the 1st day of January, 2011 and ending immediately before the date of commencement of this Act, shall, in so far as they are in conformity with the provisions of this Act, be deemed to have been done, or, omitted to be done, or, taken, or, not taken, under these provisions as if such provisions were in force at the time such things were done or omitted to be done and action taken or not taken during the aforesaid period.

Validation of acts done or omitted to be done, etc., during 1st January, 2011 up to the date of commencement of this Act.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 4th April, 2011

The following Act of Parliament received the assent of the President on the 1st April, 2011 and is hereby published for general information:—

THE REPATRIATION OF PRISONERS (AMENDMENT) ACT, 2011

ACT No. 6 OF 2011

An Act to amend the Repatriation of Prisoners Act, 2003.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. This Act may be called the Repatriation of Prisoners (Amendment) Act, 2011. Short title.
2. In the Repatriation of Prisoners Act, 2003, in section 5, in sub-section (2), in clause (c), for the words "martial law", the words "military law" shall be substituted. Amendment of section 5 of Act 49 of 2003.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 4th April, 2011

The following Act of Parliament received the assent of the President on the 1st April, 2011 and is hereby published for general information:—

THE STATE BANK OF INDIA (SUBSIDIARY BANKS) AMENDMENT ACT, 2011

ACT No. 7 OF 2011

An Act further to amend the State Bank of India (Subsidiary Banks) Act, 1959.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the State Bank of India (Subsidiary Banks) Amendment Act, 2011. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

38 of 1959.

2. In section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (hereinafter referred to as the principal Act),— Amendment of section 2.

(i) in clause (b), sub-clause (ii) shall be omitted;

(ii) in clause (c), sub-clause (ii) shall be omitted;

(iii) in clause (d), sub-clause (ii) shall be omitted.

3. In section 3 of the principal Act, clause (b) shall be omitted. Amendment of section 3.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 8th April, 2011

The following Act of Parliament received the assent of the President on the 8th April, 2011 and is hereby published for general information.

THE FINANCE ACT, 2011

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS:

1. Short title and commencement.

CHAPTER II

RATES OF INCOME-TAX

2. Income-tax.

CHAPTER III

DIRECT TAXES

Income-tax

3. Amendment of section 2.
4. Amendment of section 10.
5. Amendment of section 35.
6. Amendment of section 35AD.
7. Amendment of section 36.
8. Amendment of section 40A.
9. Amendment of section 80CCE.
10. Amendment of section 80CCF.
11. Amendment of section 80-IA.
12. Amendment of section 80-IB.
13. Amendment of section 92C.
14. Amendment of section 92CA.
15. Insertion of new section 94A.
16. Amendment of section 115A.
17. Insertion of new section 115BBD.
18. Amendment of section 115JB.
19. Insertion of new Chapter XII-BA.
20. Amendment of section 115-O.
21. Amendment of section 115R.
22. Amendment of section 131.
23. Amendment of section 133.
24. Amendment of section 139.
25. Amendment of section 143.
26. Amendment of section 153.
27. Amendment of section 153B.
28. Insertion of new section 194LB.

SECTIONS:

29. Amendment of section 245C.
30. Amendment of section 245D.
31. Omission of section 282B.
32. Insertion of new section 285.
33. Amendment of section 296.
34. Amendment of Fourth Schedule.

Wealth-tax

35. Amendment of section 22D of Act 27 of 1957.

CHAPTER IV

INDIRECT TAXES

Customs

36. Amendment of section 2.
37. Amendment of section 3.
38. Substitution of new section for section 17.
39. Amendment of section 18.
40. Amendment of section 19.
41. Amendment of section 27.
42. Substitution of new section for section 28.
43. Substitution of new section for sections 28AA and 28AB.
44. Amendment of section 46.
45. Amendment of section 50.
46. Amendment of section 75.
47. Amendment of section 110A.
48. Amendment of section 114A.
49. Amendment of section 124.
50. Insertion of new section 131BA.
51. Insertion of new section 142A.
52. Amendment of section 150.
53. Amendment of section 151A.
54. Amendment of section 157.
55. Amendment of notifications issued under section 25 of Customs Act.
56. Special provisions exempting duty of customs on certain imports of fresh garlic.

Customs tariff

57. Amendment of section 3.
58. Amendment of section 9A.
59. Amendment of section 9AA.
60. Amendment of First Schedule and Second Schedule.
61. Special provisions to impose final safeguard duty on Caustic Soda lye during certain period.

Excise

62. Amendment of section 4A.
63. Substitution of new section for section 11A.
64. Substitution of new section for sections 11AA and 11AB.
65. Substitution of new section for section 11AC.

SECTIONS:

- 66. Insertion of new section 11E.
- 67. Amendment of section 12.
- 68. Insertion of new section 12F.
- 69. Insertion of new section 35R.
- 70. Amendment of section 38.
- 71. Amendment of rule 3 of CENVAT Credit Rules, 2004.
- 72. Amendment of notifications issued under section 5A of Central Excise Act.
Central Excise Tariff
- 73. Amendment of First Schedule and Third Schedule.

CHAPTER V

SERVICE TAX

- 74. Amendment of Act 32 of 1994.
- 75. Validation of exemption given to a person by tour operator having contract carriage permit for inter-State or intra-State transportation of passengers with retrospective effect.

CHAPTER VI

MISCELLANEOUS

- 76. Amendment of Act 16 of 1955.
- 77. Amendment of section 15 of Act 74 of 1956.
- 78. Amendment of First Schedule to Act 58 of 1957.
- 79. Amendment of Second Schedule to Act 28 of 2005.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

THE THIRD SCHEDULE.

THE FOURTH SCHEDULE.

THE FIFTH SCHEDULE.

THE SIXTH SCHEDULE.

THE SEVENTH SCHEDULE.

THE EIGHTH SCHEDULE.

THE NINTH SCHEDULE.

THE TENTH SCHEDULE.

THE ELEVENTH SCHEDULE.

THE TWELFTH SCHEDULE.

THE THIRTEENTH SCHEDULE.

THE FINANCE ACT, 2011

ACT No. 8 OF 2011

An Act to give effect to the financial proposals of the Central Government for the financial year 2011-2012.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Finance Act, 2011.

(2) Save as otherwise provided in this Act, sections 2 to 35 shall be deemed to have come into force on the 1st day of April, 2011.

Short title and commencement.

CHAPTER II

RATES OF INCOME-TAX

2. (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2011, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in each case in the manner provided therein.

Income-tax.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding five thousand rupees, in addition to total income, and the total income exceeds one lakh sixty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh sixty thousand rupees of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh sixty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty-five years at any time during the previous year, referred to in item (II) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “one lakh sixty thousand rupees”, the words “one lakh ninety thousand rupees” had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, referred to in item (III) of Paragraph A of Part I of the First Schedule, the provisions of this sub-section shall have effect as if for the words “one lakh sixty thousand rupees”, the words “two lakh forty thousand rupees” had been substituted.

(3) In cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

43 of 1961.

Provided that the amount of income-tax computed in accordance with the provisions of section 111A or section 112 shall be increased by a surcharge, for purposes of the Union, as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115E and 115JB of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased by a surcharge, for purposes of the Union, calculated,—

(a) in the case of a domestic company, at the rate of seven and one-half per cent. of such income-tax where the total income exceeds one crore rupees;

(b) in the case of every company, other than a domestic company, at the rate of two and one-half per cent. of such income-tax where the total income exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as income-tax and surcharge on such income-tax shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

(4) In cases in which tax has to be charged and paid under section 115-O or sub-section (2) of section 115R of the Income-tax Act, the tax shall be charged and paid at the rates as specified in those sections and shall be increased by a surcharge, for purposes of the Union, calculated at the rate of five per cent. of such tax.

(5) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, at the rates in force, the deductions shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge, for purposes of the Union, calculated in cases wherever prescribed, in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 194C, 194E, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA, 194LB, 196B, 196C and 196D of the Income-tax Act, the deductions shall be made at the rates specified in those sections and shall be increased by a surcharge, for purposes of the Union, in the case of every company, other than a domestic company, calculated at the rate of two per cent. of such tax, where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees.

(7) In cases in which tax has to be collected under the proviso to section 194B of the Income-tax Act, the collection shall be made at the rates specified in Part II of the First Schedule, and shall be increased by a surcharge, for purposes of the Union, calculated, in cases wherever prescribed, in the manner provided therein.

(8) In cases in which tax has to be collected under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section and shall be increased by a surcharge, for purposes of the Union, in the case of every company, other than a domestic company, calculated at the rate of two per cent. of such tax, where the amount or the aggregate of such amounts collected and subject to the collection exceeds one crore rupees.

(9) Subject to the provisions of sub-section (10), in cases in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the Income-tax Act or deducted from, or paid on, income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in such cases and in such manner as provided therein:

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or section 115JC or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be:

Provided further that the amount of "advance tax" computed in accordance with the provisions of section 111A or section 112 of the Income-tax Act shall be increased by a surcharge, for purposes of the Union, as provided in Paragraph E of Part III of the First Schedule pertaining to the case of a company:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115BBC, 115BBD, 115E and 115JB of the Income-tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge, for purposes of the Union, calculated,—

(a) in the case of every domestic company, at the rate of five per cent. of such "advance tax" where the total income exceeds one crore rupees;

(b) in the case of every company, other than a domestic company, at the rate of two per cent. of such "advance tax" where the total income exceeds one crore rupees:

Provided also that in the case of every company having total income chargeable to tax under section 115JB of the Income-tax Act, and such income exceeds one crore rupees, the total amount payable as "advance tax" on such income and surcharge thereon, shall not exceed the total amount payable as "advance tax" on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

(10) In cases to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding five thousand rupees, in addition to total income and the total income exceeds one lakh eighty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first one lakh eighty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of one lakh eighty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income:

Provided that in the case of every woman, resident in India and below the age of sixty years at any time during the previous year, referred to in item (II) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "one lakh ninety thousand rupees" had been substituted:

Provided further that in the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year, referred to in item (III) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "two lakh fifty thousand rupees" had been substituted:

Provided also that in the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year, referred to in item (IV) of Paragraph A of Part III of the First Schedule, the provisions of this sub-section shall have effect as if for the words "one lakh eighty thousand rupees", the words "five lakh rupees" had been substituted.

(11) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for purposes of the Union, calculated in the manner provided therein, shall be further increased by an additional surcharge, for purposes of the Union, to be called the "Education Cess on income-tax", calculated at the rate of two per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance universalised quality basic education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(12) The amount of income-tax as specified in sub-sections (1) to (10) and as increased by the applicable surcharge, for purposes of the Union, calculated in the manner provided therein, shall also be increased by an additional surcharge, for purposes of the Union, to be called the "Secondary and Higher Education Cess on income-tax", calculated at the rate of one per cent. of such income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance secondary and higher education:

Provided that nothing contained in this sub-section shall apply to cases in which tax is to be deducted or collected under the sections of the Income-tax Act mentioned in sub-sections (5), (6), (7) and (8), if the income subjected to deduction of tax at source or collection of tax at source is paid to a domestic company and any other person who is resident in India.

(13) For the purposes of this section and the First Schedule,—

(a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act, for the assessment year commencing on the 1st day of April, 2011, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income;

(b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(c) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(d) all other words and expressions used in this section and the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

CHAPTER III

DIRECT TAXES

*Income-tax*Amendment
of section 2.

3. In section 2 of the Income-tax Act, in clause (15), in the second proviso, for the words “ten lakh rupees”, the words “twenty-five lakh rupees” shall be substituted with effect from the 1st day of April, 2012.

Amendment
of section 10.

4. In section 10 of the Income-tax Act,—

(a) in clause (34), the *Explanation* [as so inserted by the Special Economic Zones Act, 2005] shall be omitted with effect from the 1st day of June, 2011;

28 of 2005.

(b) after clause (44), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2008, namely:—

“(45) any allowance or perquisite, as may be notified by the Central Government in the Official Gazette in this behalf, paid to the Chairman or a retired Chairman or any other member or retired member of the Union Public Service Commission;”;

(c) after clause (45) as so inserted, the following shall be inserted with effect from the 1st day of June, 2011, namely:—

‘(46) any specified income arising to a body or authority or Board or Trust or Commission (by whatever name called) which—

(a) has been established or constituted by or under a Central, State or Provincial Act, or constituted by the Central Government or a State Government, with the object of regulating or administering any activity for the benefit of the general public;

(b) is not engaged in any commercial activity; and

(c) is notified by the Central Government in the Official Gazette for the purposes of this clause.

Explanation.— For the purposes of this clause, “specified income” means the income, of the nature and to the extent arising to a body or authority or Board or Trust or Commission (by whatever name called) referred to in this clause, which the Central Government may, by notification in the Official Gazette, specify in this behalf;

(47) any income of an infrastructure debt fund, set up in accordance with the guidelines as may be prescribed, which is notified by the Central Government in the Official Gazette for the purposes of this clause.’

Amendment
of section 35.

5. In section 35 of the Income-tax Act, in sub-section (2AA), in clause (a), for the words “one and three-fourth”, the word “two” shall be substituted with effect from the 1st day of April, 2012.

Amendment
of section
35AD.

6. In section 35AD of the Income-tax Act,—

(a) in sub-section (5), with effect from the 1st day of April, 2012,—

(i) in clause (ac), the word “and” occurring at the end shall be omitted;

(ii) after clause (ac), the following clauses shall be inserted, namely:—

“(ad) on or after the 1st day of April, 2011, where the specified business is in the nature of developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed;

(ae) on or after the 1st day of April, 2011, in a new plant or in a newly installed capacity in an existing plant for production of fertilizer; and”;

(iii) in clause (b), for the words, brackets and letters “and clause (ac)”, the words, brackets and letters “clause (ac), clause (ad) and clause (ae)” shall be substituted;

(b) in sub-section (8), in clause (c),—

(i) in sub-clause (iv), for the words “new hotel”, the word “hotel” shall be substituted;

(ii) in sub-clause (v), for the words “new hospital”, the word “hospital” shall be substituted;

(iii) after sub-clause (vi), the following sub-clauses shall be inserted with effect from the 1st day of April, 2012, namely:—

“(vii) developing and building a housing project under a scheme for affordable housing framed by the Central Government or a State Government, as the case may be, and notified by the Board in this behalf in accordance with the guidelines as may be prescribed;

(viii) production of fertilizer in India;”.

7. In section 36 of the Income-tax Act, in sub-section (1), after clause (iv), the following shall be inserted with effect from the 1st day of April, 2012, namely:—

Amendment
of section 36.

‘(iva) any sum paid by the assessee as an employer by way of contribution towards a pension scheme, as referred to in section 80CCD, on account of an employee to the extent it does not exceed ten per cent. of the salary of the employee in the previous year.

Explanation.—For the purposes of this clause, “salary” includes dearness allowance, if the terms of employment so provide, but excludes all other allowances and perquisites;’.

8. In section 40A of the Income-tax Act, in sub-section (9), after the words, brackets and figures “under clause (iv)”, the words, brackets, figures and letter “or clause (iva)” shall be inserted with effect from the 1st day of April, 2012.

Amendment
of section
40A.

9. In section 80CCE of the Income-tax Act, for the word, figures and letters “section 80CCD”, the words, brackets, figures and letters “sub-section (1) of section 80CCD” shall be substituted with effect from the 1st day of April, 2012.

Amendment
of section
80CCE.

10. In section 80CCF of the Income-tax Act, after the words, figures and letters “previous year relevant to the assessment year beginning on the 1st day of April, 2011”, the words, figures and letters “or to the assessment year beginning on the 1st day of April, 2012” shall be inserted with effect from the 1st day of April, 2012.

Amendment
of section
80CCF.

11. In section 80-IA of the Income-tax Act, in sub-section (4), in clause (iv), for the words, figures and letters “the 31st day of March, 2011”, wherever they occur, the words, figures and letters “the 31st day of March, 2012” shall be substituted with effect from the 1st day of April, 2012.

Amendment
of section
80-IA.

12. In section 80-IB of the Income-tax Act, in sub-section (9), in clause (ii), the following proviso shall be inserted with effect from the 1st day of April, 2012, namely:—

Amendment
of section
80-IB.

“Provided that the provisions of this clause shall not apply to blocks licensed under a contract awarded after the 31st day of March, 2011 under the New Exploration Licencing Policy announced by the Government of India *vide* Resolution No. O-19018/22/95-ONG.DO.VL, dated the 10th February, 1999 or in pursuance of any law for the time being in force or by the Central or a State Government in any other manner;”.

Amendment of section 92C.

13. In section 92C of the Income-tax Act, in sub-section (2), in the second proviso, for the words “five per cent. of the latter”, the words “such percentage of the latter, as may be notified by the Central Government in the Official Gazette in this behalf” shall be substituted with effect from the 1st day of April, 2012.

Amendment of section 92CA.

14. In section 92CA of the Income-tax Act, with effect from the 1st day of June, 2011,—

(i) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Where any other international transaction [other than an international transaction referred under sub-section (1)], comes to the notice of the Transfer Pricing Officer during the course of the proceedings before him, the provisions of this Chapter shall apply as if such other international transaction is an international transaction referred to him under sub-section (1).”;

(ii) in sub-section (7), after the word and figures “section 133”, the words, figures and letter “or section 133A” shall be inserted.

Insertion of new section 94A.

15. After section 94 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:—

‘94A. (1) The Central Government may, having regard to the lack of effective exchange of information with any country or territory outside India, specify by notification in the Official Gazette such country or territory as a notified jurisdictional area in relation to transactions entered into by any assessee.

(2) Notwithstanding anything to the contrary contained in this Act, if an assessee enters into a transaction where one of the parties to the transaction is a person located in a notified jurisdictional area, then—

(i) all the parties to the transaction shall be deemed to be associated enterprises within the meaning of section 92A;

(ii) any transaction in the nature of purchase, sale or lease of tangible or intangible property or provision of service or lending or borrowing money or any other transaction having a bearing on the profits, income, losses or assets of the assessee including a mutual agreement or arrangement for allocation or apportionment of, or any contribution to, any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by or to the assessee shall be deemed to be an international transaction within the meaning of section 92B,

and the provisions of sections 92, 92A, 92B, 92C [except the second proviso to sub-section (2)], 92CA, 92CB, 92D, 92E and 92F shall apply accordingly.

(3) Notwithstanding anything to the contrary contained in this Act, no deduction,—

(a) in respect of any payment made to any financial institution located in a notified jurisdictional area shall be allowed under this Act, unless the assessee furnishes an authorisation in the prescribed form authorising the Board or any other income-tax authority acting on its behalf to seek relevant information from the said financial institution on behalf of such assessee; and

(b) in respect of any other expenditure or allowance (including depreciation) arising from the transaction with a person located in a notified jurisdictional area shall be allowed under any other provision of this Act, unless the assessee maintains such other documents and furnishes such information as may be prescribed, in this behalf.

(4) Notwithstanding anything to the contrary contained in this Act, where, in any previous year, the assessee has received or credited any sum from any person located in a notified jurisdictional area and the assessee does not offer any explanation about the source of the said sum in the hands of such person or in the hands of the beneficial owner (if such person is not the beneficial owner of the said sum) or the explanation

Special measures in respect of transactions with persons located in notified jurisdictional area.

offered by the assessee, in the opinion of the assessing officer, is not satisfactory, then, such sum shall be deemed to be the income of the assessee for that previous year.

(5) Notwithstanding anything contained in any other provisions of this Act, where any person located in a notified jurisdictional area is entitled to receive any sum or income or amount on which tax is deductible under Chapter XVII-B, the tax shall be deducted at the highest of the following rates, namely:—

- (a) at the rate or rates in force;
- (b) at the rate specified in the relevant provisions of this Act;
- (c) at the rate of thirty per cent.

(6) In this section,—

- (i) “person located in a notified jurisdictional area” shall include,—
 - (a) a person who is resident of the notified jurisdictional area;
 - (b) a person, not being an individual, which is established in the notified jurisdictional area; or
 - (c) a permanent establishment of a person not falling in sub-clause (a) or sub-clause (b), in the notified jurisdictional area;
- (ii) “permanent establishment” shall have the same meaning as defined in clause (iiia) of section 92F;
- (iii) “transaction” shall have the same meaning as defined in clause (v) of section 92F.’

16. In section 115A of the Income-tax Act, in sub-section (1), in clause (a), with effect from the 1st day of June, 2011,—

Amendment of section 115A.

(a) in sub-clause (ii), after the words “foreign currency”, the words, brackets, figures and letter “not being interest of the nature referred to in clause (iia)” shall be inserted;

(b) after sub-clause (ii), the following sub-clause shall be inserted, namely:—

“(iia) interest received from an infrastructure debt fund referred to in clause (47) of section 10; or”;

(c) after item (B), the following item shall be inserted, namely:—

“(BA) the amount of income-tax calculated on the amount of income by way of interest referred to in sub-clause (iia), if any, included in the total income, at the rate of five per cent.;”;

(d) in item (D), after the word, brackets and figures “sub-clause (ii)”, the word, brackets, figures and letter “, sub-clause (iia)” shall be inserted.

17. After section 115BBC of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2012, namely:—

Insertion of new section 115BBD.

‘115BBD. (1) Where the total income of an assessee, being an Indian company, for the previous year relevant to the assessment year beginning on the 1st day of April, 2012 includes any income by way of dividends declared, distributed or paid by a specified foreign company, the income-tax payable shall be the aggregate of—

Tax on certain dividends received from foreign companies.

(a) the amount of income-tax calculated on the income by way of such dividends, at the rate of fifteen per cent.; and

(b) the amount of income-tax with which the assessee would have been chargeable had its total income been reduced by the aforesaid income by way of dividends.

(2) Notwithstanding anything contained in this Act, no deduction in respect of any expenditure or allowance shall be allowed to the assessee under any provision of this Act in computing its income by way of dividends referred to in sub-section (1).

(3) In this section,—

(i) “dividends” shall have the same meaning as is given to “dividend” in clause (22) of section 2 but shall not include sub-clause (e) thereof;

(ii) “specified foreign company” means a foreign company in which the Indian company holds twenty-six per cent. or more in nominal value of the equity share capital of the company.’

Amendment of section 115JB.

18. In section 115JB of the Income-tax Act, —

(i) in sub-section (1) with effect from the 1st day of April, 2012,—

(a) for the words, figures and letters “the 1st day of April, 2011”, the words, figures and letters “the 1st day of April, 2012” shall be substituted;

(b) for the words “eighteen per cent.”, at both the places where they occur, the words “eighteen and one-half per cent.” shall be substituted;

(ii) after sub-section (2), in *Explanation 1*, clause (iv), clause (v) and clause (vi) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 2005;

(iii) in sub-section (6) [as so inserted by the Special Economic Zones Act, 2005], the following proviso shall be inserted with effect from the 1st day of April, 2012, namely:— 28 of 2005.

“Provided that the provisions of this sub-section shall cease to have effect in respect of any previous year relevant to the assessment year commencing on or after the 1st day of April, 2012.”.

Insertion of new Chapter XII-BA.

19. After Chapter XII-B of the Income-tax Act, the following Chapter shall be inserted with effect from the 1st day of April, 2012, namely:—

‘CHAPTER XII-BA

SPECIAL PROVISIONS RELATING TO CERTAIN LIMITED LIABILITY PARTNERSHIPS

Special provisions for payment of tax by certain limited liability partnerships.

115JC. (1) Notwithstanding anything contained in this Act, where the regular income-tax payable for a previous year by a limited liability partnership is less than the alternate minimum tax payable for such previous year, the adjusted total income shall be deemed to be the total income of the limited liability partnership for such previous year and it shall be liable to pay income-tax on such total income at the rate of eighteen and one-half per cent.

(2) Adjusted total income referred to in sub-section (1) shall be the total income before giving effect to this Chapter as increased by—

(i) deductions claimed, if any, under any section included in Chapter VI-A under the heading “C.—Deductions in respect of certain incomes”; and

(ii) deduction claimed, if any, under section 10AA.

(3) Every limited liability partnership to which this section applies shall obtain a report, in such form as may be prescribed, from an accountant certifying that the adjusted total income and the alternate minimum tax have been computed in accordance with the provisions of this Chapter and furnish such report on or before the due date of filing of return under sub-section (1) of section 139.

Tax credit for alternate minimum tax.

115JD. (1) The credit for tax paid by a limited liability partnership under section 115JC shall be allowed to it in accordance with the provisions of this section.

(2) The tax credit of an assessment year to be allowed under sub-section (1) shall be the excess of alternate minimum tax paid over the regular income-tax payable of that year.

(3) No interest shall be payable on tax credit allowed under sub-section (1).

(4) The amount of tax credit determined under sub-section (2) shall be carried forward and set off in accordance with the provisions of sub-sections (5) and (6) but such carry forward shall not be allowed beyond the tenth assessment year immediately succeeding the assessment year for which tax credit becomes allowable under sub-section (1).

(5) In any assessment year in which the regular income-tax exceeds the alternate minimum tax, the tax credit shall be allowed to be set off to the extent of the excess of regular income-tax over the alternate minimum tax and the balance of the tax credit, if any, shall be carried forward.

(6) If the amount of regular income-tax or the alternate minimum tax is reduced or increased as a result of any order passed under this Act, the amount of tax credit allowed under this section shall also be varied accordingly.

115JE. Save as otherwise provided in this Chapter, all other provisions of this Act shall apply to a limited liability partnership referred to in this Chapter.

Application of other provisions of this Act.

115JF. In this Chapter—

Interpretation in this Chapter.

(a) “accountant” shall have the same meaning as in the *Explanation* below sub-section (2) of section 288;

(b) “alternate minimum tax” means the amount of tax computed on adjusted total income at a rate of eighteen and one-half per cent.;

(c) “limited liability partnership” shall have the same meaning as assigned to it in clause (n) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008;

(d) “regular income-tax” means the income-tax payable for a previous year by a limited liability partnership on its total income in accordance with the provisions of this Act other than the provisions of this Chapter.’

6 of 2009.

28 of 2005.

20. In section 115-O of the Income-tax Act, in sub-section (6) [as so inserted by the Special Economic Zones Act, 2005], the following proviso shall be inserted with effect from the 1st day of June, 2011, namely:—

Amendment of section 115-O.

“Provided that the provisions of this sub-section shall cease to have effect from the 1st day of June, 2011.”.

21. In section 115R of the Income-tax Act, in sub-section (2), with effect from the 1st day of June, 2011,—

Amendment of section 115-R.

(a) in clause (i), for the words “income distributed”, the words “income distributed to any person being an individual or a Hindu undivided family” shall be substituted;

(b) after clause (i), the following clause shall be inserted, namely:—

“(ia) thirty per cent. on income distributed to any other person by a money market mutual fund or a liquid fund;”;

(c) in clause (iii), for the words “twenty per cent.”, the words “thirty per cent.” shall be substituted.

22. In section 131 of the Income-tax Act, with effect from the 1st day of June, 2011,—

Amendment of section 131.

(i) after sub-section (1A), the following sub-section shall be inserted, namely:—

“(2) For the purpose of making an inquiry or investigation in respect of any person or class of persons in relation to an agreement referred to in section

90 or section 90A, it shall be competent for any income-tax authority not below the rank of Assistant Commissioner of Income-tax, as may be notified by the Board in this behalf, to exercise the powers conferred under sub-section (1) on the income-tax authorities referred to in that sub-section, notwithstanding that no proceedings with respect to such person or class of persons are pending before it or any other income-tax authority.”;

(ii) in sub-section (3), after the words, brackets, figure and letter “or sub-section (1A)”, the words, brackets and figure “or sub-section (2)” shall be inserted.

Amendment
of section
133.

23. In section 133 of the Income-tax Act, after the second proviso, the following proviso shall be inserted with effect from the 1st day of June, 2011, namely:—

“Provided also that for the purposes of an agreement referred to in section 90 or section 90A, an income-tax authority notified under sub-section (2) of section 131 may exercise all the powers conferred under this section, notwithstanding that no proceedings are pending before it or any other income-tax authority.”.

Amendment
of section
139.

24. In section 139 of the Income-tax Act,—

(a) in sub-section (1), in *Explanation 2*,—

(i) in clause (a), in sub-clause (i), after the words “a company”, the words, brackets and letters “other than a company referred to in clause (aa)” shall be inserted;

(ii) after clause (a), the following clause shall be inserted, namely:—

“(aa) in the case of an assessee being a company, which is required to furnish a report referred to in section 92E, the 30th day of November of the assessment year.”;

(b) after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:—

“(1C) Notwithstanding anything contained in sub-section (1), the Central Government may, by notification in the Official Gazette, exempt any class or classes of persons from the requirement of furnishing a return of income having regard to such conditions as may be specified in that notification.”;

(c) in sub-section (4C), with effect from the 1st day of June, 2011,—

(i) after clause (f) and before the words “shall, if the total income”, the following clauses shall be inserted, namely:—

“(g) body or authority or Board or Trust or Commission (by whatever name called) referred to in clause (46) of section 10;

(h) infrastructure debt fund referred to in clause (47) of section 10.”;

(ii) after the words “medical institution or trade union”, the words “or body or authority or Board or Trust or Commission or infrastructure debt fund” shall be inserted.

Amendment
of section
143.

25. In section 143 of the Income-tax Act, in sub-section (1B), for the words, figures and letters “the 31st day of March, 2011”, the words, figures and letters “the 31st day of March, 2012” shall be substituted.

Amendment
of section
153.

26. In section 153 of the Income-tax Act, in *Explanation 1*, with effect from the 1st day of June, 2011,—

(a) in clause (vii), for the word, figures and letter “section 245R.”, the words, figures and letter “section 245R, or” shall be substituted;

(b) after clause (vii) and before the words "shall be excluded", the following clause shall be inserted, namely:—

"(viii) the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less,".

27. In section 153B of the Income-tax Act, in sub-section (1), in the *Explanation*, with effect from the 1st day of June, 2011,— Amendment of section 153B.

(a) in clause (vii), for the words "by the Commissioner," the words "by the Commissioner; or" shall be substituted;

(b) after clause (vii) and before the words "shall be excluded", the following clause shall be inserted, namely:—

"(viii) the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less,".

28. After section 194LA of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:— Insertion of new section 194LB.

"194LB. Where any income by way of interest is payable to a non-resident, not being a company, or to a foreign company, by an infrastructure debt fund referred to in clause (47) of section 10, the person responsible for making the payment shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of five per cent." Income by way of interest from infrastructure debt fund.

29. In section 245C of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2011,— Amendment of section 245C.

(a) in the proviso, after clause (i), the following clause shall be inserted, namely:—

'(ia) in a case where—

(A) the applicant is related to the person referred to in clause (i) who has filed an application (hereafter in this sub-section referred to as "specified person"); and

(B) the proceedings for assessment or re-assessment for any of the assessment years referred to in clause (b) of sub-section (1) of section 153A or clause (b) of sub-section (1) of section 153B in case of the applicant, being a person referred to in section 153A or section 153C, have been initiated,

the additional amount of income-tax payable on the income disclosed in the application exceeds ten lakh rupees;'

(b) after the proviso, the following *Explanation* shall be inserted, namely:—

"*Explanation*.— For the purposes of clause (ia),—

(a) the applicant, in relation to the specified person referred to in clause (ia), means,—

(i) where the specified person is an individual, any relative of the specified person;

(ii) where the specified person is a company, firm, association of persons or Hindu undivided family, any director of the company, partner of the firm, or member of the association or family, or any relative of such director, partner or member;

(iii) any individual who has a substantial interest in the business or profession of the specified person, or any relative of such individual;

(iv) a company, firm, association of persons or Hindu undivided family having a substantial interest in the business or profession of the specified person or any director, partner or member of such company, firm, association or family, or any relative of such director, partner or member;

(v) a company, firm, association of persons or Hindu undivided family of which a director, partner or member, as the case may be, has a substantial interest in the business or profession of the specified person; or any director, partner or member of such company, firm, association or family or any relative of such director, partner or member;

(vi) any person who carries on a business or profession,—

(A) where the specified person being an individual, or any relative of such specified person, has a substantial interest in the business or profession of that person; or

(B) where the specified person being a company, firm, association of persons or Hindu undivided family, or any director of such company, partner of such firm or member of the association or family, or any relative of such director, partner or member, has a substantial interest in the business or profession of that person;

(b) a person shall be deemed to have a substantial interest in a business or profession, if—

(A) in a case where the business or profession is carried on by a company, such person is, at any time during the previous year, the beneficial owner of shares (not being shares entitled to a fixed rate of dividend, whether with or without a right to participate in profits) carrying not less than twenty per cent. of the voting power; and

(B) in any other case, such person is, at any time during the previous year, beneficially entitled to not less than twenty per cent. of the profits of such business or profession.”.

Amendment
of section
245D.

30. In section 245D of the Income-tax Act, after sub-section (6A), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:—

“(6B) The Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4):

Provided that an amendment which has the effect of modifying the liability of the applicant shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard.”.

Omission of
section 282B.

31. Section 282B of the Income-tax Act shall be omitted.

- 42 of 1999. **32.** After section 284 of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2011, namely:—
- “285. Every person, being a non-resident having a liaison office in India set up in accordance with the guidelines issued by the Reserve Bank of India under the Foreign Exchange Management Act, 1999, shall, in respect of its activities in a financial year, prepare and deliver or cause to be delivered to the Assessing Officer having jurisdiction, within sixty days from the end of such financial year, a statement in such form and containing such particulars as may be prescribed.”.
- 33.** In section 296 of the Income-tax Act, after the words and figures “of section 10”, the words, brackets, figures and letter “and every notification issued under sub-section (1C) of section 139” shall be inserted with effect from the 1st day of June, 2011.
- 34.** In the Fourth Schedule to the Income-tax Act, in Part A, in rule 3, in sub-rule (1), in the first proviso, for the figures, letters and words “31st day of December, 2010”, the figures, letters and words “31st day of March, 2012” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of January, 2011.

Wealth-tax

- 35.** In section 22D of the Wealth-tax Act, 1957, after sub-section (6A), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:—
- “(6B) The Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4):
- Provided that an amendment which has the effect of modifying the liability of the applicant shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard.”.

CHAPTER IV

INDIRECT TAXES

Customs

- 52 of 1962. **36.** In section 2 of the Customs Act, 1962 (hereinafter referred to as the Customs Act), for clause (2), the following clause shall be substituted, namely:—
- “(2) “assessment” includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;”.
- 37.** In section 3 of the Customs Act, in clause (e), the words “or Deputy Commissioner of Customs” shall be omitted.
- 38.** For section 17 of the Customs Act, the following section shall be substituted, namely:—
- “17. (1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50 shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.
- (2) The proper officer may verify the self-assessment of such goods and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.
- (3) For verification of self-assessment under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any contract, broker’s note, insurance policy, catalogue or other document, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained, and to furnish

any information required for such ascertainment which is in his power to produce or furnish, and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefor under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

(6) Where re-assessment has not been done or a speaking order has not been passed on re-assessment, the proper officer may audit the assessment of duty of the imported goods or export goods at his office or at the premises of the importer or exporter, as may be expedient, in such manner as may be prescribed.

Explanation.— For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under section 46 or an exporter has entered any export goods under section 50 before the date on which the Finance Bill, 2011 receives the assent of the President, such imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such assent is received.”

39. In section 18 of the Customs Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Notwithstanding anything contained in this Act but without prejudice to the provisions of section 46,—

(a) where the importer or exporter is unable to make self-assessment under sub-section (1) of section 17 and makes a request in writing to the proper officer for assessment; or

(b) where the proper officer deems it necessary to subject any imported goods or export goods to any chemical or other test; or

(c) where the importer or exporter has produced all the necessary documents and furnished full information but the proper officer deems it necessary to make further enquiry; or

(d) where necessary documents have not been produced or information has not been furnished and the proper officer deems it necessary to make further enquiry,

the proper officer may direct that the duty leviable on such goods be assessed provisionally if the importer or the exporter, as the case may be, furnishes such security as the proper officer deems fit for the payment of the deficiency, if any, between the duty as may be finally assessed or re-assessed, as the case may be, and the duty provisionally assessed.”;

(b) in sub-section (2),—

(i) in the opening portion, after the words “assessed finally”, the words “or re-assessed by the proper officer” shall be inserted;

(ii) for the words “finally assessed” wherever they occur, the words “finally assessed or re-assessed, as the case may be,” shall be substituted;

(c) in sub-section (3), after the words “final assessment order”, the words “or re-assessment order” shall be inserted;

(d) in sub-section (4), after the words "duty finally", the words "or re-assessment of duty, as the case may be," shall be inserted.

40. In section 19 of the Customs Act, in the proviso, in clause (b), after the words "proper officer", the words "or the evidence is available" shall be inserted. Amendment of section 19.

41. In section 27 of the Customs Act, for sub-section (1), the following sub-sections shall be substituted, namely:— Amendment of section 27.

'(1) Any person claiming refund of any duty or interest—

(a) paid by him; or

(b) borne by him,

may make an application in such form and manner as may be prescribed for such refund to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, before the expiry of one year, from the date of payment of such duty or interest:

Provided that where an application for refund has been made before the date on which the Finance Bill, 2011 receives the assent of the President, such application shall be deemed to have been made under sub-section (1), as it stood before the date on which the Finance Bill, 2011 receives the assent of the President and the same shall be dealt with in accordance with the provisions of sub-section (2):

Provided further that the limitation of one year shall not apply where any duty or interest has been paid under protest.

Explanation.— For the purposes of this sub-section, "the date of payment of duty or interest" in relation to a person, other than the importer, shall be construed as "the date of purchase of goods" by such person.

(1A) The application under sub-section (1) shall be accompanied by such documentary or other evidence (including the documents referred to in section 28C) as the applicant may furnish to establish that the amount of duty or interest in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such duty or interest, has not been passed on by him to any other person.

(1B) Save as otherwise provided in this section, the period of limitation of one year shall be computed in the following manner, namely:—

(a) in the case of goods which are exempt from payment of duty by a special order issued under sub-section (2) of section 25, the limitation of one year shall be computed from the date of issue of such order;

(b) where the duty becomes refundable as a consequence of any judgment, decree, order or direction of the appellate authority, Appellate Tribunal or any court, the limitation of one year shall be computed from the date of such judgment, decree, order or direction;

(c) where any duty is paid provisionally under section 18, the limitation of one year shall be computed from the date of adjustment of duty after the final assessment thereof or in case of re-assessment, from the date of such re-assessment.'

42. For section 28 of the Customs Act, the following section shall be substituted, Substitution of new section for section 28.
namely:—

'28. (1) Where any duty has not been levied or has been short-levied or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts,— Recovery of duties not levied or short-levied or erroneously refunded.

(a) the proper officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

(b) the person chargeable with the duty or interest may pay, before service of notice under clause (a), on the basis of—

- (i) his own ascertainment of such duty; or
- (ii) the duty ascertained by the proper officer,

the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part-paid.

(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made thereunder in respect of such duty or interest.

(3) Where the proper officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (2).

(4) Where any duty has not been levied or has been short-levied or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of—

- (a) collusion; or
- (b) any wilful mis-statement; or
- (c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or has been short-levied or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to twenty-five per cent. of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid the duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion—

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under

that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (5).

(7) In computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4), the period during which there was any stay by an order of a court or tribunal in respect of payment of such duty or interest shall be excluded.

(8) The proper officer shall, after allowing the concerned person an opportunity of being heard and after considering the representation, if any, made by such person, determine the amount of duty or interest due from such person not being in excess of the amount specified in the notice.

(9) The proper officer shall determine the amount of duty or interest under sub-section (8),—

(a) within six months from the date of notice, where it is possible to do so, in respect of cases falling under clause (a) of sub-section (1);

(b) within one year from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (4).

(10) Where an order determining the duty is passed by the proper officer under this section, the person liable to pay the said duty shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

Explanation 1.—For the purposes of this section, “relevant date” means,—

(a) in a case where duty is not levied, or interest is not charged, the date on which the proper officer makes an order for the clearance of goods;

(b) in a case where duty is provisionally assessed under section 18, the date of adjustment of duty after the final assessment thereof or re-assessment, as the case may be;

(c) in a case where duty or interest has been erroneously refunded, the date of refund;

(d) in any other case, the date of payment of duty or interest.

Explanation 2.—For the removal of doubts, it is hereby declared that any non-levy, short-levy or erroneous refund before the date on which the Finance Bill, 2011 receives the assent of the President, shall continue to be governed by the provisions of section 28 as it stood immediately before the date on which such assent is received.’

43. For sections 28AA and 28AB of the Customs Act, the following section shall be substituted, namely:—

“28AA. (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest, at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

Substitution of new section for sections 28AA and 28AB.

Interest on delayed payment of duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,—

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.”

Amendment
of section 46.

44. In section 46 of the Customs Act,—

(a) in sub-section (1),—

(i) after the words “by presenting”, the word “electronically” shall be inserted;

(ii) for the words “Provided that”, the following shall be substituted, namely:—

“Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner:

Provided further that”;

(b) in sub-section (4), the words “at the foot thereof” shall be omitted.

Amendment
of section 50.

45. In section 50 of the Customs Act,—

(a) in sub-section (1),—

(i) after the words “thereof by presenting”, the word “electronically” shall be inserted;

(ii) the following proviso shall be inserted, namely:—

“Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner.”;

(b) in sub-section (2), the words “at the foot thereof” shall be omitted.

Amendment
of section 75.

46. In section 75 of the Customs Act, in sub-section (1), in the second proviso, after the words “such drawback shall”, the words “except under such circumstances or such conditions as the Central Government may, by rules, specify,” shall be inserted.

Amendment of
section 110A.

47. In section 110A of the Customs Act, for the words “adjudicating officer” and “Commissioner of Customs”, the words “adjudicating authority” shall be substituted.

Amendment of
section 114A.

48. In section 114A of the Customs Act,—

(a) for the words, brackets and figures “sub-section (2) of section 28”, wherever they occur, the words, brackets and figures “sub-section (8) of section 28” shall be substituted;

(b) for the figures and letters “28AB”, at both the places where they occur, the figures and letters “28AA” shall be substituted.

Amendment of
section 124.

49. In section 124 of the Customs Act, for the words “a Deputy Commissioner of Customs”, the words “an Assistant Commissioner of Customs” shall be substituted.

Insertion of
new section
131BA.

50. After section 131B of the Customs Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010, namely:—

Appeal not to
be filed in
certain cases.

“131BA. (1) The Board may, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal, application, revision or reference by the Commissioner of Customs under the provisions of this Chapter.

(2) Where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Commissioner of Customs has not filed an appeal, application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Commissioner of Customs from filing any appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal, application, revision or reference has been filed by the Commissioner of Customs pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Commissioner of Customs has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

(4) The Appellate Tribunal or court hearing an appeal, application, revision or reference shall have regard to the circumstances under which the appeal, application, revision or reference was not filed by the Commissioner of Customs in pursuance of the orders or instructions or directions issued under sub-section (1).

(5) Every order or instruction or direction issued by the Board on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing appeal, application, revision or reference shall be deemed to have been issued under sub-section (1), and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.”

51. After section 142 of the Customs Act, the following section shall be inserted, namely:—

Insertion of new section 142A.

“142A. Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest or any other sum payable by an assessee or any other person under this Act, shall, save as otherwise provided in section 529A of the Companies Act, 1956, the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, be the first charge on the property of the assessee or the person, as the case may be.”

Liability under Act to be first charge.

1 of 1956.
51 of 1993.
54 of 2002.

52. In section 150 of the Customs Act, in sub-section (2), the following proviso shall be inserted, namely:—

Amendment of section 150.

“Provided that where it is not possible to pay the balance of sale proceeds, if any, to the owner of the goods within a period of six months from the date of sale of such goods or such further period as the Commissioner of Customs may allow, such balance of sale proceeds shall be paid to the Central Government.”

53. In section 151A of the Customs Act, after the words “levy of duty thereon”, the words “or for the implementation of any other provision of this Act or of any other law for the time being in force, in so far as they relate to any prohibition, restriction or procedure for import or export of goods” shall be inserted.

Amendment of section 151A.

54. In section 157 of the Customs Act, in sub-section (2), after clause (c), the following clause shall be inserted, namely:—

Amendment of section 157.

“(d) the manner of conducting audit of the assessment of duty of the imported or export goods at the office of the proper officer or the premises of the importer or exporter, as the case may be.”

55. (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 605(E), dated the 10th September, 2004, G.S.R.282(E), dated the 9th May, 2005, G.S.R.528(E), dated the 1st September, 2006, G.S.R.529(E), dated the 1st September, 2006, G.S.R.349(E), dated the 9th May, 2008 and G.S.R.878(E), dated the 24th December, 2008 issued under sub-section (1) of section 25 of the Customs Act shall stand amended and shall be deemed to have been amended in the manner specified against

Amendment of notifications issued under section 25 of Customs Act.

each of them in column (3) of the Second Schedule on and from the corresponding date mentioned in column (4) of that Schedule retrospectively, and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done under the said notifications shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively, at all material times.

Explanation.— For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

Special provisions exempting duty of customs on certain imports of fresh garlic.

56. Notwithstanding anything contained in sub-section (1) of section 25 of the Customs Act, the item and its description specified under column (1) in the Third Schedule shall be and shall be deemed to have been exempted as specified in the said column on and from the corresponding date specified in column (2) thereof.

Customs tariff

Amendment of section 3.

57. In section 3 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), in sub-section (2), in the proviso, in clause (a), for the words and figures “Standards of Weights and Measures Act, 1976”, the words and figures “Legal Metrology Act, 2009” shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

51 of 1975.
60 of 1976.
1 of 2010.

Amendment of section 9A.

58. In section 9A of the Customs Tariff Act, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Where the Central Government, on such inquiry as it may consider necessary, is of the opinion that circumvention of anti-dumping duty imposed under sub-section (1) has taken place, either by altering the description or name or composition of the article subject to such anti-dumping duty or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the anti-dumping duty so imposed is rendered ineffective, it may extend the anti-dumping duty to such article or an article originating in or exported from such country, as the case may be.”.

Amendment of section 9AA.

59. In section 9AA of the Customs Tariff Act, in sub-section (1), for the portion beginning with the words “Where an importer proves” and ending with the words “entitled to refund of such excess duty”, the following shall be substituted, namely:—

“Where upon determination by an officer authorised in this behalf by the Central Government under clause (ii) of sub-section (2), an importer proves to the satisfaction of the Central Government that he has paid anti-dumping duty imposed under sub-section (1) of section 9A on any article, in excess of the actual margin of dumping in relation to such article, the Central Government shall, as soon as may be, reduce such anti-dumping duty as is in excess of actual margin of dumping so determined, in relation to such article or such importer, and such importer shall be entitled to refund of such excess duty”.

Amendment of First Schedule and Second Schedule.

60. In the Customs Tariff Act,—

(a) the First Schedule shall,—

(i) be amended in the manner specified in the Fourth Schedule;

(ii) also be amended in the manner specified in the Fifth Schedule with effect from the 1st day of January, 2012;

(b) the Second Schedule shall be amended in the manner specified in the Sixth Schedule.

61. (1) Notwithstanding anything contained in sub-section (1) of section 8B of the Customs Tariff Act, safeguard duty at the rate, on the item specified under column (1) in the Seventh Schedule shall be and shall be deemed to have been imposed for the period specified in column (2) thereof.

Special provisions to impose final safeguard duty on Caustic Soda lye during certain period.

(2) Nothing contained in sub-section (1) shall apply to imports of Caustic Soda lye from countries notified as developing countries under clause (a) of sub-section (6) of section 8B of the said Act, other than the People's Republic of China, Indonesia, Qatar, Saudi Arabia and Thailand.

Excise

1 of 1944.
60 of 1976.
1 of 2010.

62. In section 4A of the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in sub-section (1), for the words and figures "Standards of Weights and Measures Act, 1976", the words and figures "Legal Metrology Act, 2009" shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 4A.

63. For section 11A of the Central Excise Act, the following section shall be substituted, namely:—

Substitution of new section for section 11A.

'11A. (1) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, for any reason, other than the reason of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty,—

Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded.

(a) the Central Excise Officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty which has not been so levied or paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

(b) the person chargeable with duty may, before service of notice under clause (a), pay on the basis of—

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the Central Excise Officer,

the amount of duty along with interest payable thereon under section 11AA.

(2) The person who has paid the duty under clause (b) of sub-section (1), shall inform the Central Excise Officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty so paid or any penalty leviable under the provisions of this Act or the rules made thereunder.

(3) Where the Central Excise Officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (2).

(4) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by the reason of—

(a) fraud; or

(b) collusion; or

(c) any wilful mis-statement; or

(d) suppression of facts; or

(e) contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty,

by any person chargeable with the duty, the Central Excise Officer shall, within five years from the relevant date, serve notice on such person requiring him to show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 11AA and a penalty equivalent to the duty specified in the notice.

(5) Where, during the course of any audit, investigation or verification, it is found that any duty has not been levied or paid or short-levied or short-paid or erroneously refunded for the reason mentioned in clause (a) or clause (b) or clause (c) or clause (d) or clause (e) of sub-section (4) but the details relating to the transactions are available in the specified records, then in such cases, the Central Excise Officer shall within a period of five years from the relevant date, serve a notice on the person chargeable with the duty requiring him to show cause why he should not pay the amount specified in the notice along with interest under section 11AA and penalty equivalent to fifty per cent. of such duty.

(6) Any person chargeable with duty under sub-section (5) may, before service of show cause notice on him, pay the duty in full or in part, as may be accepted by him along with the interest payable thereon under section 11AA and penalty equal to one per cent. of such duty per month to be calculated from the month following the month in which such duty was payable, but not exceeding a maximum of twenty-five per cent. of the duty, and inform the Central Excise Officer of such payment in writing.

(7) The Central Excise Officer, on receipt of information under sub-section (6), shall—

(i) not serve any notice in respect of the amount so paid and all proceedings in respect of the said duty shall be deemed to be concluded where it is found by the Central Excise Officer that the amount of duty, interest and penalty as provided under sub-section (6) has been fully paid;

(ii) proceed for recovery of such amount, if found to be short-paid, in the manner specified under sub-section (1) and the period of one year shall be computed from the date of receipt of such information.

(8) In computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4) or sub-section (5), the period during which there was any stay by an order of the court or tribunal in respect of payment of such duty shall be excluded.

(9) Where any appellate authority or tribunal or court concludes that the notice issued under sub-section (4) is not sustainable for the reason that the charges of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty has not been established against the person to whom the notice was issued, the Central Excise Officer shall determine the duty of excise payable by such person for the period of one year, deeming as if the notice were issued under clause (a) of sub-section (1).

(10) The Central Excise Officer shall, after allowing the concerned person an opportunity of being heard, and after considering the representation, if any, made by such person, determine the amount of duty of excise due from such person not being in excess of the amount specified in the notice.

(11) The Central Excise Officer shall determine the amount of duty of excise under sub-section (10)—

(a) within six months from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (1);

(b) within one year from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (4) or sub-section (5).

(12) Where the appellate authority or tribunal or court modifies the amount of duty of excise determined by the Central Excise Officer under sub-section (10), then the amount of penalties and interest under this section shall stand modified accordingly, taking into account the amount of duty of excise so modified.

(13) Where the amount as modified by the appellate authority or tribunal or court is more than the amount determined under sub-section (10) by the Central Excise Officer, the time within which the interest or penalty is payable under this Act shall be counted from the date of the order of the appellate authority or tribunal or court in respect of such increased amount.

(14) Where an order determining the duty of excise is passed by the Central Excise Officer under this section, the person liable to pay the said duty of excise shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

(15) The provisions of sub-sections (1) to (14) shall apply, *mutatis mutandis*, to the recovery of interest where interest payable has not been paid or part paid or erroneously refunded.

Explanation 1.— For the purposes of this section and section 11AC,—

(a) “refund” includes rebate of duty of excise on excisable goods exported out of India or on excisable materials used in the manufacture of goods which are exported out of India;

(b) “relevant date” means,—

(i) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid, and no periodical return as required by the provisions of this Act has been filed, the last date on which such return is required to be filed under this Act and the rules made thereunder;

(ii) in the case of excisable goods on which duty of excise has not been levied or paid or has been short-levied or short-paid and the return has been filed on due date, the date on which such return has been filed;

(iii) in any other case, the date on which duty of excise is required to be paid under this Act or the rules made thereunder;

(iv) in a case where duty of excise is provisionally assessed under this Act or the rules made thereunder, the date of adjustment of duty after the final assessment thereof;

(v) in the case of excisable goods on which duty of excise has been erroneously refunded, the date of such refund;

(c) “specified records” means records including computerised records maintained by the person chargeable with the duty in accordance with any law for the time being in force.

Explanation 2.—For the removal of doubts, it is hereby declared that any non-levy, short-levy, non-payment, short-payment or erroneous refund before the date on which the Finance Bill, 2011 receives the assent of the President, shall continue to be governed by the provisions of section 11A as it stood immediately before the date on which such assent is received.

64. For sections 11AA and 11AB of the Central Excise Act, the following section shall be substituted, namely:—

Substitution of new section for sections 11AA and 11AB.

Interest on delayed payment of duty.

“11AA. (1) Notwithstanding anything contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty, shall, in addition to the duty, be liable to pay interest at the rate specified in sub-section (2), whether such payment is made voluntarily or after determination of the amount of duty under section 11A.

(2) Interest, at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid in terms of section 11A after the due date by the person liable to pay duty and such interest shall be calculated from the date on which such duty becomes due up to the date of actual payment of the amount due.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where—

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 37B; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.”

Substitution of new section for section 11AC.

65. For section 11AC of the Central Excise Act, the following section shall be substituted, namely:—

Penalty for short-levy or non-levy of duty in certain cases.

“11AC. (1) The amount of penalty for non-levy or short-levy or non-payment or short payment or erroneous refund shall be as follows:—

(a) where any duty of excise has not been levied or paid or short-levied or short-paid or erroneously refunded, by reason of fraud or collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty equal to the duty so determined;

(b) where details of any transaction available in the specified records reveal that any duty of excise has not been levied or paid or short-levied or short-paid or erroneously refunded as referred to in sub-section (5) of section 11A, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty equal to fifty per cent. of the duty so determined;

(c) where any duty as determined under sub-section (10) of section 11A and the interest payable thereon under section 11AA in respect of transactions referred to in clause (b) is paid within thirty days of the date of communication of order of the Central Excise Officer who has determined such duty, the amount of penalty liable to be paid by such person shall be twenty-five per cent. of the duty so determined;

(d) where the appellate authority or tribunal or court modifies the amount of duty of excise determined by the Central Excise Officer under sub-section (10) of section 11A, then, the amount of penalties and interest payable shall stand modified accordingly and after taking into account the amount of duty of excise so modified, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay such amount of penalty or interest so modified.

Explanation.—For the removal of doubts, it is hereby declared that in a case where a notice has been served under sub-section (4) of section 11A and subsequent to issue of such notice, the Central Excise Officer is of the opinion that the transactions in respect of which notice was issued have been recorded in specified records and the case falls under sub-section (5), penalty equal to fifty per cent. of the duty shall be leviable.

(2) Where the amount as modified by the appellate authority or tribunal or court is more than the amount determined under sub-section (10) of section 11A by the Central Excise Officer, the time within which the interest or penalty is payable under this Act shall be counted from the date of the order of the appellate authority or tribunal or court in respect of such increased amount.”

66. After section 11DDA of the Central Excise Act, the following section shall be inserted, namely:—

Insertion of new section 11E.
Liability under Act to be first charge.

“11E. Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest, or any other sum payable by an assessee or any other person under this Act or the rules made thereunder shall, save as otherwise provided in section 529A of the Companies Act, 1956, the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, be the first charge on the property of the assessee or the person, as the case may be.”

1 of 1956.
51 of 1993.
54 of 2002.

67. In section 12 of the Central Excise Act, after the word and figure “section 3”, the words, figure and letter “and section 3A” shall be inserted and shall be deemed to have been inserted with effect from the 10th day of May, 2008:

Amendment of section 12.

52 of 1962.

Provided that the provisions of the Customs Act, 1962 relating to offences and penalties shall not apply to the matters covered by section 3A for the period beginning on the 10th day of May, 2008 and ending immediately before the day on which the Finance Bill, 2011 receives the assent of the President.

68. After section 12E of the Central Excise Act, the following section shall be inserted, namely:—

Insertion of new section 12F.

“12F. (1) Where the Joint Commissioner of Central Excise or Additional Commissioner of Central Excise or such other Central Excise Officer as may be notified by the Board has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any Central Excise Officer to search and seize or may himself search and seize such documents or books or things.

Power of search and seizure.

2 of 1974.

(2) The provisions of the Code of Criminal Procedure, 1973 relating to search and seizure, shall, so far as may be, apply to search and seizure under this section as they apply to search and seizure under that Code.”

69. After section 35Q of the Central Excise Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010, namely:—

Insertion of new section 35R.

“35R. (1) The Central Board of Excise and Customs may, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal, application, revision or reference by the Central Excise Officer under the provisions of this Chapter.

Appeal not to be filed in certain cases.

(2) Where, in pursuance of the orders or instructions or directions, issued under sub-section (1), the Central Excise Officer has not filed an appeal, application, revision or reference against any decision or order passed under the provisions of this Act, it shall not preclude such Central Excise Officer from filing appeal, application, revision or reference in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal, application, revision or reference has been filed by the Central Excise Officer pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal, application, revision or reference shall contend that the Central Excise Officer has acquiesced in the decision on the disputed issue by not filing appeal, application, revision or reference.

(4) The Appellate Tribunal or court hearing such appeal, application, revision or reference shall have regard to the circumstances under which appeal, application, revision or reference was not filed by the Central Excise Officer in pursuance of the orders or instructions or directions issued under sub-section (1).

(5) Every order or instruction or direction issued by the Central Board of Excise and Customs on or after the 20th day of October, 2010, but before the date on which the Finance Bill, 2011 receives the assent of the President, fixing monetary limits for filing of appeal, application, revision or reference shall be deemed to have been issued under sub-section (1) and the provisions of sub-sections (2), (3) and (4) shall apply accordingly.”

Amendment
of section 38.

70. In section 38 of the Central Excise Act, in sub-section (2), after the words, brackets, figures and letter “sub-section (1) of section 5A”, the word, figure and letter “, section 5B” shall be inserted.

Amendment
of rule 3 of
CENVAT
Credit Rules,
2004.

71. (1) In the CENVAT Credit Rules, 2004, made by the Central Government in exercise of the powers conferred by section 37 of the Central Excise Act, 1944, as published in the Official Gazette *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 600(E), dated the 10th September, 2004, rule 3 shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Eighth Schedule, on and from the date specified in column (3) of that Schedule, against the rule specified in column (1) of that Schedule.

1 of 1944.

(2) Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, any action taken or anything done or purported to have been taken or done, on and from the 18th day of April, 2006, relating to the provisions as amended by sub-section (1), shall be deemed to be and deemed always to have been, for all purposes, as validly and effectively taken or done as if the amendments made by sub-section (1) had been in force at all material times.

(3) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to make rules with retrospective effect as if the Central Government had the power to make rules under section 37 of the Central Excise Act, 1944, retrospectively, at all material times.

1 of 1944.

Amendment
of notifica-
tions issued
under section
5A of Central
Excise Act.

72. (1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 679(E), dated the 25th August, 2003, number G.S.R. 60(E), dated the 21st January, 2004 and number G.S.R. 419(E), dated the 9th July, 2004 (hereinafter referred to as the said notifications), issued under sub-section (1) of section 5A of the Central Excise Act, 1944, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (3) of the Ninth Schedule, on and from the corresponding date specified in column (4) of that Schedule, against each of the notifications specified in column (2) of that Schedule.

1 of 1944.

(2) Where a manufacturer avails the benefit of exemption provided under the said notifications as amended by sub-section (1), he shall, within a period of six months from the date on which the Finance Bill, 2011 receives the assent of the President, provide details relating to the investments made in terms of condition (B) specified in notifications number G.S.R. 679(E), dated the 25th August, 2003 and number G.S.R. 60(E), dated the 21st January, 2004, as subsequently amended by number G.S.R. 419(E), dated the 9th July, 2004, to the Investment Appraisal Committee.

(3) The Investment Appraisal Committee shall, on receipt of details under sub-section (2) and on being satisfied that the investment, as specified in condition (B) referred to in sub-section (2), has been made, issue the certificate in accordance with condition (E) specified in the said notifications as soon as possible but not later than the 31st day of December, 2012.

(4) Any amount lying or remaining unutilised in the escrow account [referred to in notification number G.S.R.419(E), dated the 9th July, 2004] on or after the 31st day of December, 2012 shall stand forfeited and be appropriated to the account of the Central Government.

(5) Recovery of any duty along with applicable interest which has not been paid but was liable to be paid as if the benefits under the said notifications had not been made

1 of 1944. available on account of non-issue of certificate by the Investment Appraisal Committee or on any other account, shall be made within a period of one year from the 31st day of December, 2012 and the provisions of the Central Excise Act, 1944 shall apply for such recovery.

(6) No suit or other proceedings shall be instituted, maintained or continued in any court, tribunal or any other authority for any action taken or anything done or omitted to be done, in respect of the said notifications and no enforcement shall be made by any court of any decree or order relating to such action taken or anything done or omitted to be done as if the amendments made in the said notifications had been in force at all material times.

1 of 1944. (7) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the said notifications with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 5A of the Central Excise Act, 1944, retrospectively, at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if the said notifications had not been amended retrospectively.

Central Excise Tariff

5 of 1986. 73. In the Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act),—

Amendment
of First
Schedule and
Third
Schedule.

(a) the First Schedule shall,—

(i) be amended in the manner specified in the Tenth Schedule;

(ii) also be amended in the manner specified in the Eleventh Schedule with effect from the 1st day of January, 2012;

(b) the Third Schedule shall be amended in the manner specified in the Twelfth Schedule.

CHAPTER V

SERVICE TAX

74. In the Finance Act, 1994,—

(A) in section 65, save as otherwise provided, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint,—

Amendment
of Act 32 of
1994.

(1) clause (9) shall be omitted;

(2) for clause (25a), the following clauses shall be substituted, namely:—

‘(25a) “clinical establishment” means—

(i) a hospital, maternity home, nursing home, dispensary, clinic, sanatorium or an institution, by whatever name called, owned, established, administered or managed by any person or body of persons, whether incorporated or not, having in its establishment the facility of central air-conditioning either in whole or in part of its premises and having more than twenty-five beds for in-patient treatment at any time during the financial year, offering services for diagnosis, treatment or care for illness, disease, injury, deformity, abnormality or pregnancy in any system of medicine; or

(ii) an entity owned, established, administered or managed by any person or body of persons, whether incorporated or not, either as an independent entity or as a part of any clinical establishment referred to in sub-clause (i), which carries out diagnosis of diseases through pathological, bacteriological, genetic, radiological, chemical, biological investigations or other diagnostic or investigative services with the aid of laboratory or other medical equipment,

but does not include an establishment, owned or controlled by—

(a) the Government; or

(b) a local authority;

(25aa) “club or association” means any person or body of persons providing services, facilities or advantages, primarily to its members, for a subscription or any other amount, but does not include—

(i) any body established or constituted by or under any law for the time being in force; or

(ii) any person or body of persons engaged in the activities of trade unions, promotion of agriculture, horticulture or animal husbandry; or

(iii) any person or body of persons engaged in any activity having objectives which are in the nature of public service and are of a charitable, religious or political nature; or

(iv) any person or body of persons associated with press or media;’;

(3) in clause (27), the portion beginning with the words “but does not include” and ending with the words “time being in force” shall be omitted;

(4) in clause (104c), for the words “operational assistance for marketing”, the words “operational or administrative assistance in any manner” shall be substituted;

(5) in clause (105),—

(a) for sub-clause (zo), the following sub-clause shall be substituted, namely:—

“(zo) to any person, by any other person, in relation to any service for repair, reconditioning, restoration or decoration or any other similar services, of any motor vehicle other than three wheeler scooter auto-rickshaw and motor vehicle meant for goods carriage;”;

(b) for sub-clause (zx), the following sub-clause shall be substituted, namely:—

“(zx) to a policy holder or any person, by an insurer, including re-insurer carrying on life insurance business;”;

(c) in sub-clause (zzze), after the words “to its members,” the words “or any other person” shall be inserted;

(d) for sub-clause (zzzzm), the following sub-clause shall be substituted, namely:—

‘(zzzzm) (i) to any person, by a business entity, in relation to advice, consultancy or assistance in any branch of law, in any manner;

(ii) to any business entity, by any person, in relation to representational services before any court, tribunal or authority;

(iii) to any business entity, by an arbitral tribunal, in respect of arbitration.

Explanation.—For the purposes of this item, the expressions “arbitration” and “arbitral tribunal” shall have the meanings respectively assigned to them in the Arbitration and Conciliation Act, 1996;’;

(e) for sub-clause (zzzzo), the following sub-clause shall be substituted, namely:—

“(zzzzo) to any person,—

(i) by a clinical establishment; or

(ii) by a doctor, not being an employee of a clinical establishment, who provides services from such premises for diagnosis, treatment or care for illness, disease, injury, deformity, abnormality or pregnancy in any system of medicine;”;

(f) after sub-clause (zzzzu), the following sub-clauses shall be inserted, namely:—

“(zzzzv) to any person, by a restaurant, by whatever name called, having the facility of air-conditioning in any part of the establishment, at any time during the financial year, which has licence to serve alcoholic beverages, in relation to serving of food or beverage, including alcoholic beverages or both, in its premises;

(zzzzw) to any person by a hotel, inn, guest house, club or campsite, by whatever name called, for providing of accommodation for a continuous period of less than three months;”;

(B) in section 66, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the word, brackets and letters “and (zzzzu)”, the brackets, letters and word “, (zzzzu), (zzzzv) and (zzzzw)” shall be substituted;

(C) in section 70, in sub-section (1), for the words “two thousand rupees”, the words “twenty thousand rupees” shall be substituted;

(D) in section 73,—

(i) sub-section (1A) shall be omitted;

(ii) the provisos to sub-section (2) shall be omitted;

(iii) after sub-section (4), the following sub-section shall be inserted, namely:—

“(4A) Notwithstanding anything contained in sub-sections (3) and (4), where during the course of any audit, investigation or verification, it is found that any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, but the true and complete details of transactions are available in the specified records, the person chargeable to service tax or to whom erroneous refund has been made, may pay the service tax in full or in part, as he may accept to be the amount of tax chargeable or erroneously refunded along with interest payable thereon under section 75 and penalty equal to one per cent. of such tax, for each month, for the period during which the default continues, up to a maximum of twenty-five per cent. of the tax amount, before service of notice on him and inform the Central Excise Officer of such payment in writing, who, on receipt of such information, shall not serve any notice under sub-section (1) in respect of the amount so paid and proceedings in respect of the said amount of service tax shall be deemed to have been concluded:

Provided that the Central Excise Officer may determine the amount of service tax, if any, due from such person, which in his opinion remains to be paid by such person and shall proceed to recover such amount in the manner specified in sub-section (1).

Explanation.—For the purposes of this sub-section and section 78, “specified records” means records including computerised data as are required to be maintained by an assessee in accordance with any law for the time being in force or where there is no such requirement, the invoices recorded by the assessee in the books of account shall be considered as the specified records.’;

(E) in section 73B, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that in the case of a service provider, whose value of taxable services provided in a financial year does not exceed sixty lakh rupees during any of the financial years covered by the notice issued under sub-section (3) of section 73A or during the last preceding financial year, as the case may be, such rate of interest shall be reduced by three per cent. per annum.”;

(F) in section 75, the following proviso shall be inserted, namely:—

“Provided that in the case of a service provider, whose value of taxable services provided in a financial year does not exceed sixty lakh rupees during any of the financial years covered by the notice or during the last preceding financial year, as the case may be, such rate of interest, shall be reduced by three per cent. per annum.”;

(G) in section 76,—

(i) for the words “two hundred rupees”, the words “one hundred rupees” shall be substituted;

(ii) for the words “two per cent.”, the words “one per cent.” shall be substituted;

(iii) in the proviso, after the words “shall not exceed”, the words “fifty per cent. of” shall be inserted;

(iv) for the Illustration, the following Illustration shall be substituted, namely:—

“Illustration

X, an assessee, fails to pay service tax of ten lakh rupees payable by the 5th March. X pays the amount on the 15th March. The default has continued for ten days. The penalty payable by X is computed as follows:—

1% of the amount of default for 10 days

$$\frac{1}{100} \times 10,00,000 \times \frac{10}{31} = \text{Rs. } 3,225.80$$

Penalty calculated @ Rs.100 per day for 10 days = Rs.1,000

Penalty liable to be paid is Rs. 3,226.00.”;

(H) in section 77, for the words “five thousand rupees” wherever they occur, the words “ten thousand rupees” shall be substituted;

(I) for section 78, the following section shall be substituted, namely:—

“78. (I) Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of—

(a) fraud; or

(b) collusion; or

Penalty for suppressing, etc., of value of taxable services.

(c) wilful mis-statement; or

(d) suppression of facts; or

(e) contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax,

the person, liable to pay such service tax or erroneous refund, as determined under sub-section (2) of section 73, shall also be liable to pay a penalty, in addition to such service tax and interest thereon, if any, payable by him, which shall be equal to the amount of service tax so not levied or paid or short-levied or short-paid or erroneously refunded:

Provided that where true and complete details of the transactions are available in the specified records, penalty shall be reduced to fifty per cent. of the service tax so not levied or paid or short-levied or short-paid or erroneously refunded:

Provided further that where such service tax and the interest payable thereon is paid within thirty days from the date of communication of order of the Central Excise Officer determining such service tax, the amount of penalty liable to be paid by such person under the first proviso shall be twenty-five per cent. of such service tax:

Provided also that the benefit of reduced penalty under the second proviso shall be available only if the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

Provided also that in case of a service provider whose value of taxable services does not exceed sixty lakh rupees during any of the years covered by the notice or during the last preceding financial year, the period of thirty days shall be extended to ninety days.

(2) Where the service tax determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the service tax as reduced or increased, as the case may be, shall be taken into account:

Provided that in case where the service tax to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the second proviso to sub-section (1), shall be available, if the amount of service tax so increased, the interest payable thereon and twenty-five per cent. of the consequential increase of penalty have also been paid within thirty days or ninety days, as the case may be, of communication of the order by which such increase in service tax takes effect:

Provided further that if the penalty is payable under this section, the provisions of section 76 shall not apply.

Explanation.—For the removal of doubts, it is hereby declared that any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the second proviso to sub-section (1) or the first proviso to sub-section (2) shall be adjusted against the total amount due from such person.”;

(J) in section 80, for the word and figures “section 78”, the words, brackets and figures “first proviso to sub-section (1) of section 78” shall be substituted;

(K) in section 82, in sub-section (1),—

(i) for the words “Commissioner of Central Excise”, the words “Joint Commissioner of Central Excise” shall be substituted;

(ii) for the words “Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise”, the words “Superintendent of Central Excise” shall be substituted;

(L) in section 83,—

(i) for the figures and letters “9C, 9D, 11B, 11BB, 11C, 12, 12A, 12B, 12C, 12D, 12E, 14, 14AA, 15, 33A, 35F”, the figures and letters “9A, 9AA, 9B, 9C, 9D, 9E, 11B, 11BB, 11C, 12, 12A, 12B, 12C, 12D, 12E, 14, 14AA, 15, 33A, 34A, 35F” shall be substituted;

(ii) after the figures and letter “35Q,” the figures and letter “35R,” shall be inserted and shall be deemed to have been inserted with effect from the 20th day of October, 2010;

(M) after section 87, the following sections shall be inserted, namely:—

“88. Notwithstanding anything to the contrary contained in any Central Act or State Act, any amount of duty, penalty, interest or any other sum payable by an assessee or any other person under this Chapter, shall, save as otherwise provided in section 529A of the Companies Act, 1956 and the Recovery of Debts Due to Banks and the Financial Institutions Act, 1993 and the Securitisation and Reconstruction of Financial Assets and the Enforcement of Security Interest Act, 2002, be the first charge on the property of the assessee or the person, as the case may be.

1 of 1956.
51 of 1993.
54 of 2002.

Liability under Act to be first charge.

Offences and penalties.

89. (1) Whoever commits any of the following offences, namely:—

(a) provides any taxable service chargeable to service tax under sub-section (1) of section 68 or receives any taxable service chargeable to tax under sub-section (2) of said section, without an invoice issued in accordance with the provisions of this Chapter or the rules made thereunder; or

(b) avails and utilises credit of taxes or duty without actual receipt of taxable service or excisable goods either fully or partially in violation of the rules made under the provisions of this Chapter; or

(c) maintains false books of account or fails to supply any information which he is required to supply under this Chapter or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or

(d) collects any amount as service tax but fails to pay the amount so collected to the credit of the Central Government beyond a period of six months from the date on which such payment becomes due,

shall be punishable,—

(i) in the case of an offence where the amount exceeds fifty lakh rupees, with imprisonment for a term which may extend to three years:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for a term of less than six months;

(ii) in any other case, with imprisonment for a term, which may extend to one year.

(2) If any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to three years:

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for a term of less than six months.

(3) For the purposes of sub-sections (1) and (2), the following shall not be considered as special and adequate reasons for awarding a sentence of imprisonment for a term of less than six months, namely:—

(i) the fact that the accused has been convicted for the first time for an offence under this Chapter;

(ii) the fact that in any proceeding under this Act, other than prosecution, the accused has been ordered to pay a penalty or any other action has been taken against him for the same act which constitutes the offence;

(iii) the fact that the accused was not the principal offender and was acting merely as a secondary party in the commission of the offence;

(iv) the age of the accused.

(4) A person shall not be prosecuted for any offence under this section except with the previous sanction of the Chief Commissioner of Central Excise.”;

(N) in section 93A, in the proviso, after the words “such rebate shall”, the words “, except under such circumstances or conditions as may be prescribed,” shall be inserted;

(O) in section 95, after sub-section (1G), the following sub-section shall be inserted, namely:—

“(1H) If any difficulty arises in respect of implementing, classifying or assessing the value of any taxable service incorporated in this Chapter by the Finance Act, 2011, the Central Government may, by order published in the Official Gazette, not inconsistent with the provisions of this Chapter, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date on which the Finance Bill, 2011 receives the assent of the President.”;

(P) after section 96-I, the following section shall be inserted, namely:—

“96J. (1) Notwithstanding anything contained in section 66, no service tax shall be levied or collected in respect of membership fee collected by a club or association formed for representing industry or commerce, during the period on and from the 16th day of June, 2005 to the 31st day of March, 2008 (both days inclusive).

Special exemption from service tax in certain cases.

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected if sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in this Chapter, an application for the claim of refund of service tax shall be made within six months from the date on which the Finance Bill, 2011 receives the assent of the President.”.

75. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 492(E), dated the 7th July, 2009, issued in exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994, granting exemption from the whole of service tax leviable under section 66 of that Act to any person by a tour operator having a contract carriage permit for inter-State or intra-State transportation of passengers, excluding tourism, conducted tour, charter or hire service, shall be deemed to have, and deemed always to have, for all purposes, validly come into force on and from the 1st day of April, 2000, at all material times.

32 of 1994.

Validation of exemption given to a person by tour operator having contract carriage permit for inter-State or intra-State transportation of passengers with retrospective effect.

(2) Refund shall be made of all such service tax which has been collected but which would not have been so collected as if the notification referred to in sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in the Finance Act, 1994, an application for the claim of refund of service tax shall be made within six months from the date on which the Finance Bill, 2011 receives the assent of the President. 32 of 1994.

Explanation.—For the removal of doubts, it is hereby declared that the provisions of section 11B of the Central Excise Act, 1944, shall be applicable in case of refunds under this section. 1 of 1944.

CHAPTER VI

MISCELLANEOUS

Amendment
of Act 16 of
1955.

76. In the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, in *Explanation III*, for the words, figures and brackets “Standards of Weights and Measures Act, 1976 (60 of 1976)”, the words and figures “Legal Metrology Act, 2009” shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint. 1 of 2010.

Amendment
of Section 15
of Act 74 of
1956.

77. In section 15 of the Central Sales Tax Act, 1956, in clause (a), for the words “four per cent.”, the words “five per cent.” shall be substituted.

Amendment
of First
Schedule to
Act 58 of
1957.

78. The First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 shall be amended in the manner specified in the Thirteenth Schedule.

Amendment
of Second
Schedule to
Act 28 of
2005.

79. In the Second Schedule to the Special Economic Zones Act, 2005,—

(a) in paragraph (a), clause (C) shall be omitted with effect from the 1st day of June, 2011;

(b) paragraph (h) shall be omitted with effect from the 1st day of April, 2012;

(c) paragraph (i) shall be omitted with effect from the 1st day of June, 2011.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II) and (III) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 1,60,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 1,60,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,60,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 34,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000 | Rs. 94,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(II) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 1,90,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 1,90,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,90,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 31,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000 | Rs. 91,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 2,40,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 2,40,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 2,40,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 26,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000 | Rs. 86,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company 30 per cent. of the total income;

II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

(i) in the case of every domestic company having a total income exceeding one crore rupees, at the rate of seven and one-half per cent. of such income-tax;

(ii) in the case of every company other than a domestic company having a total income exceeding one crore rupees, at the rate of two and one-half per cent.:

Provided that in the case of every company having a total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

PART II

RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

Rate of income-tax

1. In the case of a person other than a company—

(a) where the person is resident in India—

(i) on income by way of interest other than "Interest on securities" 10 per cent.;

	<i>Rate of income-tax</i>
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on income by way of insurance commission	10 per cent.;
(v) on income by way of interest payable on—	10 per cent.;
(A) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
(C) any security of the Central or State Government	
(vi) on any other income	10 per cent.;
(b) where the person is not resident in India—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent.;
(B) on income by way of long-term capital gains referred to in section 115E	10 per cent.;
(C) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(D) on other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(E) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB)	20 per cent.;
(F) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(G) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(i)(F)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or	

	<i>Rate of income-tax</i>
the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(H) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(I) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(J) on income by way of winnings from horse races	30 per cent.;
(K) on the whole of the other income	30 per cent.;
(ii) in the case of any other person—	
(A) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB)	20 per cent.;
(B) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (IA) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (IA) of section 115A of the Income-tax Act, to a person resident in India—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(C) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)(B)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	

	<i>Rate of income-tax</i>
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(D) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(I) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(II) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(E) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(F) on income by way of winnings from horse races	30 per cent.;
(G) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(H) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(I) on the whole of the other income	30 per cent.
2. In the case of a company—	
(a) where the company is a domestic company—	
(i) on income by way of interest other than “Interest on securities”	10 per cent.;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.;
(iv) on any other income	10 per cent.;
(b) where the company is not a domestic company—	
(i) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30 per cent.;
(ii) on income by way of winnings from horse races	30 per cent.;
(iii) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB)	20 per cent.;
(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso	

	<i>Rate of income-tax</i>
to sub-section (1A) of section 115A of the Income-tax Act, to a person resident in India—	
(A) where the agreement is made before the 1st day of June, 1997	30 per cent.;
(B) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(C) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(v) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997	30 per cent.;
(C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(D) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.;
(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997	30 per cent.;
(C) where the agreement is made on or after the 1st day of June, 1997 but before the 1st day of June, 2005	20 per cent.;
(D) where the agreement is made on or after the 1st day of June, 2005	10 per cent.;
(vii) on income by way of short-term capital gains referred to in section 111A	15 per cent.;
(viii) on income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of section 10]	20 per cent.;
(ix) on any other income	40 per cent.

Explanation.—For the purpose of item 1(b)(i) of this Part, “investment income” and “non-resident Indian” shall have the meanings respectively assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income-tax

The amount of income-tax deducted in accordance with the provisions of item 2(b) of this Part, shall be increased by a surcharge, for purposes of the Union, in the case of every company other than a domestic company, calculated at the rate of two per cent. of such income-tax where the income or the aggregate of such incomes paid or likely to be paid and subject to the deduction exceeds one crore rupees.

PART III

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 174A or section 175 or sub-section (2) of section 176 of the said Act or deducted from, or paid on, from income chargeable under the head "Salaries" under section 192 of the said Act or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or income chargeable to tax under section 115JB or section 115JC or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge, wherever applicable, on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BB or section 115BBA or section 115BBC or section 115BBD or section 115E or section 115JB or section 115JC] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

(I) In the case of every individual other than the individual referred to in items (II), (III) and (IV) of this Paragraph or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 1,80,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 1,80,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,80,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 32,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000 | Rs. 92,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(II) In the case of every individual, being a woman resident in India, and below the age of sixty years at any time during the previous year,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 1,90,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 1,90,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 1,90,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 31,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000 | Rs. 91,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of sixty years or more but less than eighty years at any time during the previous year,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 2,50,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 | 10 per cent. of the amount by which the total income exceeds Rs. 2,50,000; |
| (3) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | Rs. 25,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (4) where the total income exceeds Rs. 8,00,000 | Rs. 85,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

(IV) In the case of every individual, being a resident in India, who is of the age of eighty years or more at any time during the previous year,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 5,00,000 | <i>Nil</i> ; |
| (2) where the total income exceeds Rs. 5,00,000 but does not exceed Rs. 8,00,000 | 20 per cent. of the amount by which the total income exceeds Rs. 5,00,000; |
| (3) where the total income exceeds Rs. 8,00,000 | Rs. 60,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 8,00,000. |

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | 10 per cent. of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,000 <i>plus</i> 20 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 3,000 <i>plus</i> 30 per cent. of the amount by which the total income exceeds Rs. 20,000. |

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 30 per cent.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 30 per cent.

Paragraph E

In the case of a company,—

Rates of income-tax

- I. In the case of a domestic company 30 per cent. of the total income.
- II. In the case of a company other than a domestic company—

(i) on so much of the total income as consists of,—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976; or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 40 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

(i) in the case of every domestic company having a total income exceeding one crore rupees, at the rate of five per cent. of such income-tax;

(ii) in the case of every company other than a domestic company having a total income exceeding one crore rupees, at the rate of two per cent. of such income-tax:

Provided that in the case of every company having a total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.

PART IV

[See section 2(13)(c)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1A) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from other sources” and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1A) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head “Profits and gains of business or profession” and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43, 43A, 43B and 43C of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1A) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from house property” and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

(a) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee;

(b) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962, and sixty-five per cent. of such income shall be regarded as the agricultural income of the assessee;

(c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the Income-tax Rules, 1962, and sixty per cent. or seventy-five per cent., as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2011, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2003 or the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2009 or the 1st day of April, 2010,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2011.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2012, or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 2004 or the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011, is a loss, then, for the purposes of sub-section (10) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2004, to the extent, if any, such loss has not been set off against the agricultural income for the

previous year relevant to the assessment year commencing on the 1st day of April, 2005 or the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2005, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2006 or the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2006, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2007 or the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2007, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2008 or the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2008, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2009 or the 1st day of April, 2010 or the 1st day of April, 2011,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2009, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2010 or the 1st day of April, 2011,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2010, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2011,

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2011, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2012.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 2003 (32 of 2003), or of the First Schedule to the Finance (No. 2) Act, 2004 (23 of 2004) or of the First Schedule to the Finance Act, 2005 (18 of 2005), or of the First Schedule to the Finance Act, 2006 (21 of 2006) or of the First Schedule to the Finance Act, 2007 (22 of 2007) or of the First Schedule to the Finance Act, 2008 (18 of 2008) or of the First Schedule to the Finance (No. 2) Act, 2009 (33 of 2009) or of the First Schedule to the Finance Act, 2010 (14 of 2010) shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 55(1)]

Sl. No.	Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	G.S.R. 605(E), dated the 10th September, 2004 [92/2004-Customs, dated the 10th September, 2004]	In the said notification, condition (v) shall be omitted.	1st April, 2008.
2.	G.S.R. 282(E), dated the 9th May, 2005 [41/2005-Customs, dated the 9th May, 2005]	In the said notification, condition (5) shall be omitted.	1st April, 2008.
3.	G.S.R. 528(E), dated the 1st September, 2006 [90/2006-Customs, dated the 1st September, 2006]	In the said notification, condition (9) shall be omitted.	1st April, 2008.
4.	G.S.R. 529(E), dated the 1st September, 2006 [91/2006-Customs, dated the 1st September, 2006]	In the said notification, condition (9) shall be omitted.	1st April, 2008.
5.	G.S.R. 349(E), dated the 9th May, 2008 [64/2008-Customs, dated the 9th May, 2008]	In the said notification, in the <i>Explanation</i> , in clause (2), in sub-clause (i), the fifth proviso shall be omitted.	9th May, 2008.
6.	G.S.R. 878(E), dated the 24th December, 2008 [136/2008-Customs, dated the 24th December, 2008]	In the said notification, in the <i>Explanation</i> , in clause (3), in sub-clause (i), the fifth proviso shall be omitted.	24th December, 2008.

THE THIRD SCHEDULE

(See section 56)

Description of item and its exemption	Date of effect
(1)	(2)
Fresh garlic falling under tariff item 0703 20 00 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) imported by the National Consumer Co-operative Federation and the Madhya Pradesh State Co-operative Marketing Federation under an import licence issued by the Central Government and cleared after the 15th day of January, 2003 from so much of the duty of Customs as is in excess of thirty per cent. <i>ad valorem</i> .	15th January, 2003.

THE FOURTH SCHEDULE

[See section 60(a)(i)]

In the First Schedule to the Customs Tariff Act, in Chapter 98,—

(a) in heading 9804, in column (2), for the portion beginning with the words “and exempted from” and ending with the words and figures “under heading 9803” shall be omitted;

(b) in tariff items 9804 10 00 and 9804 90 00, for the entries in column (4) occurring against each of them, the entry “35%” shall be substituted.

THE FIFTH SCHEDULE

[See section 60(a)(ii)]

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter 1,—

(i) in the Note, in clause (a), for the figures and word “0301, 0306 or 0307;”, the figures and word “0301, 0306, 0307 or 0308;” shall be substituted;

(ii) in heading 0101, for sub-heading 0101 10, tariff items 0101 10 10 to 0101 10 90, sub-heading 0101 90, tariff items 0101 90 10 to 0101 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“ -		<i>Horses:</i>		
0101 21 00	--	Pure-bred breeding animals	u	30% -
0101 29	--	<i>Other:</i>		
0101 29 10	---	Horses for polo	u	30% -
0101 29 90	---	Other	u	30% -
0101 30	-	<i>Asses:</i>		
0101 30 10	---	Pure-bred breeding animals	u	30% -
0101 30 20	---	Livestock	u	30% -
0101 30 90	---	Other	u	30% -
0101 90	-	<i>Other:</i>		
0101 90 30	---	Mules and hinnies as livestock	u	30% -
0101 90 90	---	Other	u	30% - ”;

(iii) in heading 0102, for sub-heading 0102 10, tariff items 0102 10 10 to 0102 10 90, sub-heading 0102 90, tariff items 0102 90 10 to 0102 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“-		<i>Cattle:</i>		
0102 21	--	<i>Pure-bred breeding animals:</i>		
0102 21 10	---	Bulls	u	30% -
0102 21 20	---	Cows	u	30% -
0102 29	--	<i>Other:</i>		
0102 29 10	---	Bulls	u	30% -
0102 29 90	---	Other, including calves	u	30% -
	-	<i>Buffalo:</i>		
0102 31 00	--	Pure-bred breeding animals	u	30% -
0102 39 00	--	Other	u	30% -
0102 90	-	<i>Other:</i>		
0102 90 10	---	Pure-bred breeding animals	u	30% -
0102 90 90	---	Other	u	30% - ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(iv) in heading 0105, for tariff item 0105 19 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0105 13 00	-- Ducks	u	30%	-
0105 14 00	-- Geese	u	30%	-
0105 15 00	-- Guinea fowls	u	30%	-”;
(v) in heading 0106,—				
(a) for tariff item 0106 12 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0106 12 00	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the sub-order <i>Pinnipedia</i>)	u	30%	-
0106 13 00	-- Camels and other camelids (<i>Camelidae</i>)	u	30%	-
0106 14 00	-- Rabbits and hares	u	30%	-”;
(b) after tariff item 0106 32 00 and the entries relating thereto, the following shall be inserted, namely:—				
“0106 33 00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u	30%	-”;
(c) for sub-heading 0106 90, tariff items 0106 90 10 to 0106 90 90 and the entries relating thereto, the following shall be substituted, namely:—				
“- <i>Insects:</i>				
0106 41 -- <i>Bees:</i>				
0106 41 10	--- Pureline stock	u	30%	-
0106 41 90	--- Other	u	30%	-
0106 49 -- <i>Other:</i>				
0106 49 10	--- Pureline stock	u	30%	-
0106 49 90	--- Other	u	30%	-
0106 90 00	- Other	u	30%	-”;
(2) in Chapter 2,—				
(i) in heading 0207, for tariff items 0207 27 00 to 0207 36 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0207 27 00	-- Cuts and offal, frozen	kg.	30%	-
- <i>Of ducks:</i>				
0207 41 00	-- Not cut in pieces, fresh or chilled	kg.	30%	-
0207 42 00	-- Not cut in pieces, frozen	kg.	30%	-
0207 43 00	-- Fatty livers, fresh or chilled	kg.	30%	-
0207 44 00	-- Other, fresh or chilled	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0207 45 00	-- Other, frozen	kg.	30%	-
	- <i>Of geese:</i>			
0207 51 00	-- Not cut in pieces, fresh or chilled	kg.	30%	-
0207 52 00	-- Not cut in pieces, frozen	kg.	30%	-
0207 53 00	-- Fatty livers, fresh or chilled	kg.	30%	-
0207 54 00	-- Other, fresh or chilled	kg.	30%	-
0207 55 00	-- Other, frozen	kg.	30%	-
0207 60 00	- Of guinea fowls	kg.	30%	- ”;
(ii) in heading 0208,—				
(a) for tariff item 0208 40 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0208 40 00	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the sub-order <i>Pinnipedia</i>)	kg.	30%	- ”;
(b) after tariff item 0208 50 00 and the entries relating thereto, the following shall be inserted, namely:—				
“0208 60 00	- Of camels and other camelids (<i>Camelidae</i>)	kg.	30%	- ”;
(iii) for tariff item 0209 00 00 and the entries relating thereto, the following heading, tariff item and entries shall be substituted, namely:—				
“0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED			
0209 10 00	- Of pigs	kg.	30%	-
0209 90 00	- Other	kg.	30%	- ”;
(iv) in heading 0210, for tariff item 0210 92 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the sub-order <i>Pinnipedia</i>)	kg.	30%	- ”;
(3) in Chapter 3,—				
(i) in heading 0301,—				
(a) for tariff item 0301 10 00 and the entries relating thereto, the following shall be substituted, namely:—				
	“- <i>Ornamental fish :</i>			
0301 11 00	-- Freshwater	kg.	30%	-
0301 19 00	-- Other	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(b) for tariff items 0301 93 00 and 0301 94 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0301 93 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	30%	-
0301 94 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	30%	- ”;
(ii) in heading 0302,—				
(a) for tariff item 0302 12 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0302 13 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg.	30%	-
0302 14 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	- ”;
(b) after tariff item 0302 23 00 and the entries relating thereto, the following shall be inserted, namely:—				
“0302 24 00	-- Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	kg.	30%	- ”;
(c) for tariff item 0302 35 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0302 35 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	30%	- ”;
(d) for tariff items 0302 40 00 to 0302 68 00, sub-heading 0302 69, tariff items 0302 69 10 to 0302 70 00 and the entries relating thereto, the following shall be substituted, namely:—				
“-	<i>Herrings (Clupea harengus, Clupea pallasii)</i> , anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :			
0302 41 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0302 42 00	-- Anchovies (<i>Engraulis spp.</i>)	kg.	30%	-
0302 43 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	30%	-
0302 44 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	30%	-
0302 45 00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	kg.	30%	-
0302 46 00	-- Cobia (<i>Rachycentron canadum</i>)	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0302 47 00	-- Swordfish (<i>Xiphias gladius</i>) Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes :	kg.	30%	-
0302 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0302 52 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	30%	-
0302 53 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	30%	-
0302 54 00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	30%	-
0302 55 00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0302 56 00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg.	30%	-
0302 59 00	-- Other <i>Tilapias (Oreochromis spp.)</i> , <i>catfish (Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), <i>carp (Cyprinus</i> <i>carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon</i> <i>piceus</i>), <i>eels (Anguilla spp.)</i> , <i>Nile perch (Lates niloticus)</i> <i>and snakeheads (Channa spp.)</i> , excluding livers and roes :	kg.	30%	-
0302 71 00	-- Tilapias (<i>Oreochromis spp.</i>)	kg.	30%	-
0302 72 00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp</i> <i>Ictalurus spp.</i>)	kg.	30%	-
0302 73 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	30%	-
0302 74 00	-- Eels (<i>Anguilla spp.</i>)	kg.	30%	-
0302 79 00	-- Other <i>Other fish, excluding livers and roes :</i>	kg.	30%	-
0302 81 00	-- Dogfish and other sharks	kg.	30%	-
0302 82 00	-- Rays and skates (<i>Rajidae</i>)	kg.	30%	-
0302 83 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0302 84 00	-- Seabass (<i>Dicentrarchus spp.</i>)	kg.	30%	-
0302 85 00	-- Seabream (<i>Sparidae</i>)	kg.	30%	-
0302 89	-- <i>Other:</i>			
0302 89 10	--- Hilsa	kg.	30%	-
0302 89 20	--- Dara	kg.	30%	-
0302 89 30	--- Pomfret	kg.	30%	-
0302 89 90	--- Other	kg.	30%	-
0302 90 00	- Livers and roes	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(iii) in heading 0303,—				
(a) in column (2), for the words and brackets “- Pacific salmon (<i>Onchorhynchus nerka</i> , <i>Onchorhynchus gorbuscha</i> , <i>Onchorhynchus keta</i> , <i>Onchorhynchus tschawytscha</i> , <i>Onchorhynchus kisutch</i> , <i>Onchorhynchus masou</i> and <i>Onchorhynchus rhodurus</i>) excluding livers and roes:”, the words “- <i>Salmonidae</i> , excluding livers and roes:” shall be substituted;				
(b) for tariff items 0303 11 00 to 0303 29 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0303 11 00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg.	30%	-
0303 12 00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg.	30%	-
0303 13 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-
0303 14 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-
0303 19 00	-- Other - <i>Tilapias</i> (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :	kg.	30%	-
0303 23 00	-- Tilapias (<i>Oreochromis spp.</i>)	kg.	30%	-
0303 24 00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	30%	-
0303 25 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	30%	-
0303 26 00	-- Eels (<i>Anguilla spp.</i>)	kg.	30%	-
0303 29 00	-- Other	kg.	30%	- ”;
(c) after tariff item 0303 33 00 and the entries relating thereto, the following shall be inserted, namely:—				
“0303 34 00	-- Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	kg.	30%	- ”;
(d) for tariff item 0303 45 00 and the entries relating thereto, the following shall be substituted, namely:—				
“0303 45 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(e) for tariff items 0303 49 00 to 0303 78 00, sub-heading 0303 79, tariff items 0303 79 10 to 0303 79 99, sub-heading 0303 80, tariff items 0303 80 10 to 0303 80 90 and the entries relating thereto, the following shall be substituted, namely:—				
0303 49 00	-- Other	kg.	30%	-
	- <i>Herrings (Clupea harengus, Clupea pallasii), Sardines Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes :</i>			
0303 51 00	-- Herrings (<i>Clupea harengus, Clupea pallasii</i>)	kg.	30%	-
0303 53 00	-- Sardines (<i>Sardina pilchardus, Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	30%	-
0303 54 00	-- Mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>)	kg.	30%	-
0303 55 00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	kg.	30%	-
0303 56 00	-- Cobia (<i>Rachycentron canadum</i>)	kg.	30%	-
0303 57 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
	- <i>Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :</i>			
0303 63 00	-- Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)	kg.	30%	-
0303 64 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	30%	-
0303 65 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	30%	-
0303 66 00	-- Hake (<i>Merluccius spp., Urophycis spp.</i>)	kg.	30%	-
0303 67 00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0303 68 00	-- Blue whittings (<i>Micromesistius poutassou, Micromesistius australis</i>)	kg.	30%	-
0303 69 00	-- Other	kg.	30%	-
	- <i>Other fish, excluding livers and roes :</i>			
0303 81	-- <i>Dogfish and other sharks:</i>			
0303 81 10	--- Dogfish	kg.	30%	-
0303 81 90	--- Other Sharks	kg.	30%	-
0303 82 00	-- Rays and skates (<i>Rajidae</i>)	kg.	30%	-
0303 83 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0303 84 00	-- Seabass (<i>Dicentrarchus spp.</i>)	kg.	30%	-
0303 89	-- <i>Other:</i>			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0303 89 10	--- Hilsa	kg.	30%	-
0303 89 20	--- Dara	kg.	30%	-
0303 89 30	--- Ribbon fish	kg.	30%	-
0303 89 40	--- Seer	kg.	30%	-
0303 89 50	--- Pomfret (white or silver or black)	kg.	30%	-
0303 89 60	--- Ghole	kg.	30%	-
0303 89 70	--- Threadfin	kg.	30%	-
0303 89 80	--- Croackers, groupers, flounders	kg.	30%	-
	--- <i>Other:</i>			
0303 89 91	---- Edible fishmaws of wild life	kg.	30%	-
0303 89 92	---- Edible sharkfins of wild life	kg.	30%	-
0303 89 99	---- Other	kg.	30%	-
0303 90	- <i>Livers and roes:</i>			
0303 90 10	--- Egg or egg yolk of fish	kg.	30%	-
0303 90 90	--- Other	kg.	30%	- ”;

(iv) for heading 0304, tariff items 0304 11 00 to 0304 22 00, sub-heading 0304 29, tariff items 0304 29 10 to 0304 99 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

“0304 FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN

- *Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):*

0304 31 00	-- Tilapias (<i>Oreochromis</i> spp.)	kg.	30%	-
0304 32 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg.	30%	-
0304 33 00	-- Nile Perch (<i>Lates niloticus</i>)	kg.	30%	-
0304 39 00	-- Other	kg.	30%	-
	- <i>Fresh or chilled fillets of other fish :</i>			
0304 41 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0304 42 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-
0304 43 00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg.	30%	-
0304 44 00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	30%	-
0304 45 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
0304 46 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0304 49	-- Other:			
0304 49 10	--- Hilsa	kg.	30%	-
0304 49 20	--- Shark	kg.	30%	-
0304 49 30	--- Seer	kg.	30%	-
0304 49 40	--- Tuna	kg.	30%	-
0304 49 90	--- Other	kg.	30%	-
	- Other, fresh or chilled :			
0304 51 00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	30%	-
0304 52 00	-- Salmonidae	kg.	30%	-
0304 53 00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	30%	-
0304 54 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
0304 55 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0304 59	-- Other :			
0304 59 10	--- Hilsa	kg.	30%	-
0304 59 20	--- Shark	kg.	30%	-
0304 59 30	--- Seer	kg.	30%	-
0304 59 40	--- Tuna	kg.	30%	-
0304 59 90	--- Other	kg.	30%	-
	- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0304 61 00	-- Tilapias (<i>Oreochromis spp.</i>)	kg.	30%	-
0304 62 00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	30%	-
0304 63 00	-- Nile Perch (<i>Lates niloticus</i>)	kg.	30%	-
0304 69 00	-- Other	kg.	30%	-
	- <i>Frozen fillets of fish of families Bregmacerotidae, Euclichthyidae Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:</i>			
0304 71 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0304 72 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	30%	-
0304 73 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	30%	-
0304 74 00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	30%	-
0304 75 00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0304 79 00	-- Other	kg.	30%	-
	- <i>Frozen fillets of other fish :</i>			
0304 81 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-
0304 82 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-
0304 83 00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg.	30%	-
0304 84 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-
0304 85 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0304 86 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0304 87 00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	kg.	30%	-
0304 89	-- <i>Other:</i>			
0304 89 10	--- Hilsa	kg.	30%	-
0304 89 20	--- Shark	kg.	30%	-
0304 89 30	--- Seer	kg.	30%	-
0304 89 90	--- Other	kg.	30%	-
	- <i>Other, frozen:</i>			
0304 91 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0304 92 00	.. Toothfish (<i>Dissostichus spp.</i>)	kg.	30%	-
0304 93 00	.. Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels, (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa sp.</i>)	kg.	30%	-
0304 94 00	.. Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	30%	-
0304 95 00	.. Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chlcogramma</i>)	kg.	30%	-
0304 99 00	.. Other	kg.	30%	-";
(v) for heading 0305, tariff items 0305 10 00 to 0305 51 00, sub-heading 0305 59, tariff items 0305 59 10 to 0305 63 00, sub-heading 0305 69, tariff items 0305 69 10 to 0305 69 90 and the entries relating thereto, the following shall be substituted, namely:—				
"0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS, FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION			
0305 10 00	.. Flours meals and pellets of fish fit for human consumption	kg.	30%	-
0305 20 00	.. Livers and roes of fish, dried, smoked, salted or in brine <i>Fish fillets, dried, salted or in brine, but not smoked;</i>	kg.	30%	-
0305 31 00	.. Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	30%	-
0305 32 00	.. Fish of the families <i>Bregmacerotidae</i> , <i>Uclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	30%	-
0305 39 00	.. Other	kg.	30%	-
-	<i>Smoked fish, including fillets, other than edible fish offal:</i>			
0305 41 00	.. Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i>), <i>Oncorhynchus maso</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30%	-
0305 42 00	.. Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0305 43 00	.. Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0305 44 00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	30%	-
0305 49 00	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked:	kg.	30%	-
0305 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0305 59	-- Other:			
0305 59 10	--- Mumbai duck	kg.	30%	-
0305 59 20	--- Seer without head	kg.	30%	-
0305 59 30	--- Sprats	kg.	30%	-
0305 59 90	--- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal	kg.	30%	-
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	30%	-
0305 62 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	30%	-
0305 63 00	-- Anchovies (<i>Engraulis spp.</i>)	kg.	30%	-
0305 64 00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	30%	-
0305 69	-- Other:			
0305 69 10	--- Mumbai duck	kg.	30%	-
0305 69 20	--- Seer without head	kg.	30%	-
0305 69 30	--- Sprats	kg.	30%	-
0305 69 90	--- Other - Fish fins, heads, tails, maws and other edible fish offal:	kg.	30%	-
0305 71 00	-- Shark fins	kg.	30%	-
0305 72 00	-- Fish heads, tails and maws	kg.	30%	-
0305 79 00	-- Other	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(vi) in heading 0306,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION”;

(b) sub-heading 0306 13, tariff items 0306 13 11, 0306 13 19 and 0306 13 20 and the entries relating thereto shall be omitted;

(c) after tariff item 0306 14 00 and the entries relating thereto, the following shall be inserted, namely:—

“0306 15 00	--	Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	30%	-
0306 16	--	Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):			
0306 16 10	---	Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 16 90	---	Other	kg.	30%	-
0306 17	--	Other shrimps and prawns:			
	---	<i>Scampi (Macrobrachium spp.)</i> :			
0306 17 11	----	Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 17 19	----	Other	kg.	30%	-
0306 17 90	---	Other	kg.	30%	- ”;

(d) sub-heading 0306 23, tariff items 0306 23 10 and 0306 23 90 and the entries relating thereto shall be omitted;

(e) after tariff item 0306 24 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be inserted, namely:—

“0306 25 00	--	Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	30%	-
0306 26 00	--	Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg.	30%	-
0306 27	--	Other shrimps and prawns:			
0306 27 10	---	Powdered	kg.	30%	-
0306 27 90	---	Other	kg.	30%	- ”;

(vii) in heading 0307,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION”;			
	(b) for tariff item 0307 10 00 and the entries relating thereto, the following shall be substituted, namely:—			
	“- Oysters :			
0307 11 00	-- Live, fresh or chilled	kg.	30%	-
0307 19 00	-- Other	kg.	30%	- ”;
	(c) for tariff items 0307 60 00 to 0307 99 90 and the entries relating thereto, the following shall be substituted, namely:—			
“0307 60 00	- Snails, other than sea snails	kg.	30%	-
	- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :			
0307 71 00	-- Live, fresh or chilled	kg.	30%	-
0307 79 00	-- Other	kg.	30%	-
	- Abalone (<i>Haliotis spp.</i>) :			
0307 81 00	-- Live, fresh or chilled	kg.	30%	-
0307 89 00	-- Other	kg.	30%	-
	- Other, including flours, meals and pellets, fit for human consumption:			
0307 91 00	-- Live, fresh or chilled	kg.	30%	-
0307 99 00	-- Other	kg.	30%	- ”;
	(viii) after tariff item 0307 99 00 as so substituted and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be inserted, namely:—			
“0308	AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION			
	- Sea cucumbers (<i>Stichopus japonicus, Holothurioidea</i>) :			
0308 11 00	-- Live, fresh or chilled	kg.	30%	-
0308 19 00	-- Other	kg.	30%	-
	- Sea urchins (<i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus</i>):			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0308 21 00	-- Live, fresh or chilled	kg.	30%	-
0308 29 00	-- Other	kg.	30%	-
0308 30	- <i>Jellyfish (Rhopilema spp.):</i>			
0308 30 10	--- Live, fresh or chilled	kg.	30%	-
0308 30 20	--- Dried, salted or frozen	kg.	30%	-
0308 90 00	-- Other	kg.	30%	- ”;

(4) in Chapter 4,—

(i) in heading 0401, for tariff item 0401 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“0401 40 00	-	Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	30%	-
0401 50 00	-	Of a fat content, by weight, exceeding 10%	kg.	30%	- ”;

(ii) for heading 0407, sub-heading 0407 00, tariff items 0407 00 10 to 0407 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“0407		BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED			
	-	<i>Fertilised eggs for incubation:</i>			
0407 11 00	--	Of fowls of the species <i>Gallus domesticus</i>	u	30%	-
0407 19	--	<i>Other:</i>			
0407 19 10	---	Of ducks	u	30%	-
0407 19 90	---	Other	u	30%	-
	-	<i>Other fresh eggs :</i>			
0407 21 00	--	Of fowls of the species <i>Gallus domesticus</i>	u	30%	-
0407 29 00	--	Other	u	30%	-
0407 90 00	-	Other	u	30%	- ”;

(5) in Chapter 6,—

(i) in heading 0603, after tariff item 0603 14 00 and the entries relating thereto, the following shall be inserted, namely:—

“0603 15 00	--	Lilies (<i>Lilium spp.</i>)	kg.	60%	- ”;
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(ii) in heading 0604, for tariff items 0604 10 00 to 0604 99 00 and the entries relating thereto, the following shall be substituted, namely:—

“0604 20 00	-	Fresh	kg.	30%	-
0604 90 00	-	Other	kg.	30%	- ”;

(6) in Chapter 7,—

(i) in heading 0709, for sub-heading 0709 90, tariff items 0709 90 10 to 0709 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	-	<i>Other :</i>			
0709 91 00	--	Globe artichokes	kg.	30%	20%

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0709 92 00	-- Olives	kg.	30%	20%
0709 93 00	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg.	30%	20%
0709 99	-- <i>Other:</i>			
0709 99 10	--- Green Pepper	kg.	30%	20%
0709 99 20	--- Mixed vegetables	kg.	30%	20%
0709 99 90	--- Other	kg.	30%	20%";
(ii) in heading 0713,—				
(a) after tariff item 0713 33 00 and the entries relating thereto, the following shall be inserted, namely:—				
"0713 34 00	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	kg.	30%	20%
0713 35 00	-- Cow peas (<i>Vigna unguiculata</i>)	kg.	30%	20%";
(b) after tariff item 0713 50 00 and the entries relating thereto, the following shall be inserted, namely:—				
"0713 60 00	- Pigeon peas (<i>Cajanus cajan</i>)	kg.	30%	20%";
(c) for tariff items 0713 90 10 to 0713 90 99 and the entries relating thereto, the following shall be substituted, namely:—				
"0713 90 10	--- Split	kg.	30%	20%
0713 90 90	--- Other	kg.	30%	20%";
(iii) in heading 0714, after tariff item 0714 20 00 and the entries relating thereto, the following shall be inserted, namely:—				
"0714 30 00	- Yams (<i>Dioscorea spp.</i>)	kg.	30%	20%
0714 40 00	- Taro (<i>Colocasia spp.</i>)	kg.	30%	20%
0714 50 00	- Yautia (<i>Xanthosoma spp.</i>)	kg.	30%	20%";
(7) in Chapter 8,—				
(i) in heading 0801, after tariff item 0801 11 00 and the entries relating thereto, the following shall be inserted, namely:—				
"0801 12	-- <i>In the inner shell (endocarp):</i>			
0801 12 10	--- Fresh	kg.	70%	60%
0801 12 20	--- Dried	kg.	70%	60%
0801 12 90	--- Other	kg.	70%	60%";
(ii) in heading 0802, for tariff items 0802 40 00 to 0802 60 00, sub-heading 0802 90, tariff items 0802 90 11 to 0802 90 90 and the entries relating thereto, the following shall be substituted, namely:—				
"-	<i>Chestnuts (Castanea spp.):</i>			
0802 41 00	-- In shell	kg.	30%	20%
0802 42 00	-- Shelled	kg.	30%	20%
-	<i>Pistachios:</i>			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0802 51 00	-- In shell	kg.	30%	20%
0802 52 00	-- Shelled	kg.	30%	20%
	- <i>Macadamia nuts:</i>			
0802 61 00	-- In shell	kg.	30%	20%
0802 62 00	-- Shelled	kg.	30%	20%
0802 70 00	- Kola nuts (<i>Cola</i> spp.)	kg.	30%	20%
0802 80	- <i>Areca nuts:</i>			
0802 80 10	--- Whole	kg.	100%	90%
0802 80 20	--- Split	kg.	100%	90%
0802 80 30	--- Ground	kg.	100%	90%
0802 80 90	--- Other	kg.	100%	90%
0802 90 00	- Other	kg.	100%	90% ”;

(iii) for tariff item 0803 00 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—

“0803		BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED			
0803 10	-	<i>Plantains:</i>			
0803 10 10	---	Curry plantain	kg.	30%	20%
0803 10 90	---	Other	kg.	30%	20%
0803 90	-	<i>Other:</i>			
0803 90 10	---	Bananas, fresh	kg.	30%	20%
0803 90 90	---	Other	kg.	30%	20% ”;

(iv) in heading 0808, for tariff item 0808 20 00 and the entries relating thereto, the following shall be substituted, namely:—

“0808 30 00	-	Pears	kg.	35%	25%
0808 40 00	-	Quinces	kg.	35%	25% ”;

(v) in heading 0809, for tariff item 0809 20 00 and the entries relating thereto, the following shall be substituted, namely:—

	“-	Cherries :			
0809 21 00	--	Sour cherries (<i>Prunus cerasus</i>)	kg.	30%	20%
0809 29 00	--	Other	kg.	30%	20% ”;

(vi) in heading 0810,—

(a) after tariff item 0810 20 00 and the entries relating thereto, the following shall be inserted, namely:—

“0810 30 00	-	Black, white or red currants and gooseberries	kg.	30%	20% ”;
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(b) after tariff item 0810 60 00 and the entries relating thereto, the following shall be inserted, namely:—

“0810 70 00	-	Persimmons	kg.	30%	20% ”;
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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(8) in Chapter 9,—				
(i) in heading 0904, for sub-heading 0904 20, tariff items 0904 20 10 to 0904 20 90 and the entries relating thereto, the following shall be substituted, namely:—				
	“- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0904 21	-- <i>Dried, neither crushed nor ground:</i>			
0904 21 10	--- Of genus <i>Capsicum</i>	kg.	70%	-
0904 21 20	--- Of genus <i>Pimenta</i>	kg.	70%	-
0904 22	-- <i>Crushed or ground:</i>	kg.	70%	-
	--- <i>Of genus Capsicum:</i>			
0904 22 11	---- Chilly Powder	kg.	70%	-
0904 22 12	---- Chilly seeds	kg.	70%	-
0904 22 19	---- Other	kg.	70%	-
	--- <i>Of genus Pimenta:</i>			
0904 22 21	---- Powder	kg.	70%	-
0904 22 29	---- Other	kg.	70%	- ”;
(ii) for heading 0905, sub-heading 0905 00, tariff items 090500 10 to 0905 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“0905	VANILLA			
0905 10 00	- Neither crushed nor ground	kg.	30%	-
0905 20 00	- Crushed or ground	kg.	30%	- ”;
(iii) for heading 0907, tariff items 0907 00 10 to 0907 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)			
0907 10	- <i>Neither crushed nor ground:</i>			
0907 10 10	--- Extracted	kg.	70%	62.5%
0907 10 20	--- Not Extracted (other than stem)	kg.	70%	62.5%
0907 10 30	--- Stem	kg.	70%	62.5%
0907 10 90	--- Other	kg.	70%	62.5%
0907 20 00	- Crushed or ground	kg.	70%	62.5%”;
(iv) in heading 0908, for sub-heading 0908 10, tariff items 0908 10 10 to 0908 20 00, sub-heading 0908 30, tariff items 0908 30 10 to 0908 30 90 and the entries relating thereto, the following shall be substituted, namely:—				
“-	<i>Nutmeg :</i>			
0908 11	-- <i>Neither crushed nor ground:</i>			
0908 11 10	--- In shell	kg.	30%	22.5%
0908 11 20	--- Shelled	kg.	30%	22.5%

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
0908 12 00	-- Crushed or ground	kg.	30%	22.5%
	- <i>Mace:</i>			
0908 21 00	-- Neither crushed nor ground	kg.	30%	-
0908 22 00	-- Crushed or ground	kg.	30%	-
	- <i>Cardamoms :</i>			
0908 31	-- <i>Neither crushed nor ground:</i>			
0908 31 10	--- Large (amomum)	kg.	70%	62.5%
0908 31 20	--- Small (ellettaria), alleppey green	kg.	70%	62.5%
0908 31 30	--- Small, coorg green	kg.	70%	62.5%
0908 31 40	--- Small, bleached, half bleached or bleachable	kg.	70%	62.5%
0908 31 50	--- Small, mixed	kg.	70%	62.5%
0908 31 90	--- Other	kg.	70%	62.5%
0908 32	-- <i>Crushed or ground:</i>			
0908 32 10	--- Powder	kg.	70%	62.5%
0908 32 20	--- Small cardamom seeds	kg.	70%	62.5%
0908 32 30	--- Cardamom husk	kg.	70%	62.5%
0908 32 90	--- Other	kg.	70%	62.5%";
(v) in heading 0909, for sub-heading 0909 10, tariff items 0909 10 11 to 0909 10 29, sub-heading 0909 20, tariff items 0909 20 10 and 0909 20 90, sub-heading 0909 30, tariff items 0909 30 11 to 0909 30 29, sub-heading 0909 40, tariff items 0909 40 10 and 0909 40 90, sub-heading 0909 50, tariff items 0909 50 11 to 0909 50 29 and the entries relating thereto, the following shall be substituted, namely:—				
	" - <i>Seeds of coriander:</i>			
0909 21	-- <i>Neither crushed nor ground:</i>			
0909 21 10	--- Of seed quality	kg.	30%	-
0909 21 90	--- Other	kg.	30%	-
0909 22 00	-- Crushed or ground	kg.	30%	-
	- <i>Seeds of cumin:</i>			
0909 31	-- <i>Neither crushed nor ground:</i>			
	--- <i>Cumin, black:</i>			
0909 31 11	---- Of seed quality	kg.	30%	-
0909 31 19	---- Other	kg.	30%	-
	--- <i>Cumin, other than black:</i>			
0909 31 21	---- Of seed quality	kg.	30%	-
0909 31 29	---- Other	kg.	30%	-
0909 32 00	-- Crushed or ground	kg.	30%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
-	<i>Seeds of anise, badian, caraway or fennel; juniper berries:</i>			
0909 61	<i>Neither crushed nor ground:</i>			
	<i>Seeds of anise:</i>			
0909 61 11	Of seed quality	kg.	30%	-
0909 61 19	Other	kg.	30%	-
	<i>Seeds of badian:</i>			
0909 61 21	Of seed quality	kg.	30%	-
0909 61 29	Other	kg.	30%	-
	<i>Seeds of caraway or fennel:</i>			
0909 61 31	Of seed quality	kg.	30%	-
0909 61 39	Other	kg.	30%	-
	<i>Juniper berries:</i>			
0909 61 41	Of seed quality	kg.	30%	-
0909 61 49	Other	kg.	30%	-
0909 62	<i>Crushed or ground:</i>			
0909 62 10	Anise	kg.	30%	-
0909 62 20	Badian	kg.	30%	-
0909 62 30	Caraway or fennel	kg.	30%	-
0909 62 40	Juniper berries	kg.	30%	- ”;

(vi) in heading 0910,—

(a) for sub-heading 0910 10, tariff items 0910 10 10 to 0910 10 90 and the entries relating thereto, the following shall be substituted, namely:—

	<i>Ginger:</i>			
0910 11	<i>Neither crushed nor ground:</i>			
0910 11 10	Fresh	kg.	30%	-
0910 11 20	Dried, unbleached	kg.	30%	-
0910 11 30	Dried, bleached	kg.	30%	-
0910 11 90	Other	kg.	30%	-
0910 12	<i>Crushed or ground:</i>			
0910 12 10	Powder	kg.	30%	-
0910 12 90	Other	kg.	30%	- ”;

(b) tariff items 0910 99 22 and 0910 99 31 and the entries relating thereto shall be omitted;

(9) in Chapter 10,—

(i) in heading 1001, for sub-heading 1001 10, tariff items 1001 10 10 and 1001 10 90, sub-heading 1001 90, tariff items 1001 90 10 to 1001 90 39 and the entries relating thereto, the following shall be substituted, namely:—

	<i>Durum wheat :</i>			
1001 11 00	Seed	kg.	100%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
1001 19 00	-- Other	kg.	100%	-
	- <i>Other :</i>			
1001 91 00	-- Seed	kg.	100%	-
1001 99	-- <i>Other:</i>			
1001 99 10	--- Wheat	kg.	100%	-
1001 99 20	--- Meslin	kg.	100%	- ”;
(ii) for heading 1002, sub-heading 1002 00, tariff items 1002 00 10 and 1002 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1002	RYE			
1002 10 00	- Seed	kg.	free	-
1002 90 00	- Other	kg.	free	- ”;
(iii) for heading 1003, sub-heading 1003 00, tariff items 1003 00 10 and 1003 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1003	BARLEY			
1003 10 00	- Seed	kg.	free	-
1003 90 00	- Other	kg.	free	- ”;
(iv) for heading 1004, sub-heading 1004 00, tariff items 1004 00 10 and 1004 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1004	OATS			
1004 10 00	- Seed	kg.	free	-
1004 90 00	- Other	kg.	free	- ”;
(v) for heading 1007, sub-heading 1007 00, tariff items 1007 00 10 and 1007 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1007	GRAIN SORGHUM			
1007 10 00	- Seed	kg.	80%	-
1007 90 00	- Other	kg.	80%	- ”;
(vi) in heading 1008,—				
(a) for the entry in column (2), the following entry shall be substituted, namely:—				
“BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS”;				
(b) for sub-heading 1008 20, tariff items 1008 20 11 to 1008 20 39 and the entries relating thereto, the following shall be substituted, namely:—				
“-	<i>Millet:</i>			
1008 21	-- <i>Seed:</i>			
1008 21 10	--- Jawar	kg.	70%	-
1008 21 20	--- Bajra	kg.	70%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
1008 21 30	--- Ragi	kg.	70%	-
1008 29	-- <i>Other:</i>			
1008 29 10	--- Jawar	kg.	70%	-
1008 29 20	--- Bajra	kg.	70%	-
1008 29 30	--- Ragi	kg.	70%	- ”;
(c) for sub-heading 1008 30 and the entries relating thereto, the following shall be substituted, namely:—				
“1008 30	- <i>Canary seeds: ”;</i>			
(d) after tariff item 1008 30 90 and the entries relating thereto, the following shall be inserted, namely:—				
“1008 40 00	- Fonio (<i>Digitaria spp.</i>)	kg.	free	-
1008 50 00	- Quinoa (<i>Chenopodium quinoa</i>)	kg.	free	-
1008 60 00	- Triticale	kg.	free	- ”;
(10) in Chapter 11, in heading 1102,—				
(i) tariff item 1102 10 00 and the entries relating thereto shall be omitted;				
(ii) for tariff item 1102 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
“1102 90	- <i>Other:</i>			
1102 90 10	--- Rye flour	kg.	30%	-
1102 90 90	--- Other	kg.	30%	- ”;
(11) in Chapter 12,—				
(i) for heading 1201, sub-heading 1201 00, tariff items 1201 00 10 and 1201 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1201	SOYABEANS, WHETHER OR NOT BROKEN			
1201 10 00	- Seed	kg.	30%	20%
1201 90 00	- Other	kg.	30%	20% ”;
(ii) in heading 1202, for sub-heading 1202 10, tariff items 1202 10 11 to 1202 10 99, sub-heading 1202 20, tariff items 1202 20 10 and 1202 20 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1202 30	- <i>Seed:</i>			
1202 30 10	--- H. P. S.	kg.	30%	20%
1202 30 90	--- Other	kg.	30%	20%
-	<i>Other:</i>			
1202 41	-- <i>In shell:</i>			
1202 41 10	--- H.P.S.	kg.	30%	20%
1202 41 90	--- Other	kg.	30%	20%
1202 42	-- <i>Shelled, whether or not broken:</i>			
1202 42 10	--- Kernels, H.P.S.	kg.	30%	20%

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
1202 42 20	--- Kernels, other	kg.	30%	20%
1202 42 90	--- Other	kg.	30%	20%”;
(iii) in heading 1207, for sub-heading 1207 20, tariff items 1207 20 10 and 1207 20 90, sub-heading 1207 40, tariff items 1207 40 10 and 1207 40 90, sub-heading 1207 50, tariff items 1207 50 10 and 1207 50 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1207 10	- <i>Palm nuts and kernels:</i>			
1207 10 10	--- Palm nuts	kg.	30%	20%
1207 10 90	--- Palm kernels	kg.	30%	20%
	- <i>Cotton seeds:</i>			
1207 21 00	-- Seed	kg.	30%	20%
1207 29 00	-- Other	kg.	30%	20%
1207 30	- <i>Castor oil seeds:</i>			
1207 30 10	--- Of seed quality	kg.	30%	20%
1207 30 90	--- Other	kg.	30%	20%
1207 40	- <i>Sesamum seeds:</i>			
1207 40 10	--- Of seed quality	kg.	30%	20%
1207 40 90	--- Other	kg.	30%	20%
1207 50	- <i>Mustard seeds:</i>			
1207 50 10	--- Of seed quality	kg.	30%	20%
1207 50 90	--- Other	kg.	30%	20%
1207 60	- <i>Safflower (Carthamus tinctorius) seeds:</i>			
1207 60 10	--- Of seed quality	kg.	30%	20%
1207 60 90	--- Other	kg.	30%	20%
1207 70	- <i>Melon seeds:</i>			
1207 70 10	--- Of seed quality	kg.	30%	20%
1207 70 90	--- Other	kg.	30%	20%”;
(iv) in heading 1209, for tariff items 1209 10 00 to 1209 25 00 and the entries relating thereto, the following shall be substituted, namely:—				
“1209 10 00	- Sugar beet seeds	kg.	30%	-
	- <i>Seeds of forage plants :</i>			
1209 21 00	-- Lucerne (alfalfa) seeds	kg.	30%	-
1209 22 00	-- Clover (<i>Trifolium spp.</i>) seeds	kg.	30%	-
1209 23 00	-- Fescue seeds	kg.	30%	-
1209 24 00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	kg.	30%	-
1209 25 00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	kg.	30%	-”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(v) in heading 1212,—				
(a) for sub-heading 1212 20, tariff items 1212 20 10 and 1212 20 90 and the entries relating thereto, the following shall be substituted, namely:—				
	“- Seaweeds and other algae:			
121221	-- Fit for human consumption:			
121221 10	--- Seaweeds	kg.	30%	-
121221 90	--- Other algae	kg.	30%	-
121229	-- Other:			
121229 10	--- Seaweeds	kg.	30%	-
121229 90	--- Other algae	kg.	30%	- ”;
(b) after tariff item 1212 91 00 and the entries relating thereto, the following shall be inserted, namely:—				
“1212 92 00	-- Locust beans (carob)	kg.	30%	-
1212 93 00	-- Sugar cane	kg.	30%	-
1212 94 00	-- Chicory roots	kg.	30%	- ”;
(12) in Chapter 15,—				
(i) for tariff item 1501 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—				
“1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503			
1501 10 00	- Lard	kg.	30%	-
1501 20 00	- Other pig fat	kg.	30%	-
1501 90 00	- Other	kg.	30%	- ”;
(ii) for heading 1502, sub-heading 1502 00, tariff items 1502 00 10 to 1502 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503			
1502 10	- Tallow:			
1502 10 10	--- Mutton tallow	kg.	15%	-
1502 10 90	--- Other	kg.	15%	-
1502 90	- Other:			
1502 90 10	--- Unrendered fats	kg.	15%	-
1502 90 20	--- Rendered fats or solvent extraction fats	kg.	15%	-
1502 90 90	--- Other	kg.	15%	- ”;
(13) in Chapter 16,—				
(i) in Sub-heading Note 2, for the words “fish and crustaceans”, the words “fish, crustaceans, molluscs and other aquatic invertebrates” shall be substituted;				

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
<i>(ii) in heading 1604,—</i>				
<i>(a) after tariff item 1604 16 00 and the entries relating thereto, the following shall be inserted, namely:—</i>				
“1604 17 00	-- Eels	kg.	30%	- ”;
<i>(b) for tariff item 1604 30 00 and the entries relating thereto, the following shall be substituted, namely:—</i>				
<i>“- Caviar and caviar substitutes :</i>				
1604 31 00	-- Caviar	kg.	30%	-
1604 32 00	-- Caviar substitutes	kg.	30%	- ”;
<i>(iii) in heading 1605,—</i>				
<i>(a) for tariff item 1605 20 00 and the entries relating thereto, the following shall be substituted, namely:—</i>				
<i>“- Shrimps and prawns:</i>				
1605 21 00	-- Not in airtight container	kg.	30%	-
1605 29 00	-- Other	kg.	30%	- ”;
<i>(b) for sub-heading 1605 90, tariff items 1605 90 10 to 1605 90 90 and the entries relating thereto, the following shall be substituted, namely:—</i>				
<i>“- Molluscs:</i>				
1605 51 00	-- Oysters	kg.	30%	-
1605 52 00	-- Scallops, including queen scallops	kg.	30%	-
1605 53 00	-- Mussels	kg.	30%	-
1605 54 00	-- Cuttle fish and squid	kg.	30%	-
1605 55 00	-- Octopus	kg.	30%	-
1605 56 00	-- Clams, cockles and arkshells	kg.	30%	-
1605 57 00	-- Abalone	kg.	30%	-
1605 58 00	-- Snails, other than sea snails	kg.	30%	-
1605 59 00	-- Other	kg.	30%	-
<i>- Other aquatic invertebrates:</i>				
1605 61 00	-- Sea cucumbers	kg.	30%	-
1605 62 00	-- Sea urchins	kg.	30%	-
1605 63 00	-- Jellyfish	kg.	30%	-
1605 69 00	-- Other	kg.	30%	- ”;

(14) in Chapter 17,—

(i) for the Sub-heading Note, the following Sub-heading Notes shall be substituted, namely:—

‘Sub-heading Notes:

1. For the purposes of sub-headings 1701 12, 1701 13 and 1701 14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69 degree or more but less than 93 degree. The product contains only natural anhydral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugarcane.;				
(ii) for sub-heading 1701 11, tariff items 1701 11 10 to 1701 12 00 and the entries relating thereto, the following shall be substituted, namely:—				
“1701 12 00	-- Beet sugar	kg.	100%	-
1701 13	-- <i>Cane sugar specified in Sub-heading Note 2 to this Chapter:</i>			
1701 13 10	--- Cane jaggery	kg.	100%	-
1701 13 20	--- Khandsari sugar	kg.	100%	-
1701 13 90	--- Other	kg.	100%	-
1701 14	-- <i>Other cane sugar:</i>			
1701 14 10	--- Cane jaggery	kg.	100%	-
1701 14 20	--- Khandsari sugar	kg.	100%	-
1701 14 90	--- Other	kg.	100%	- ”;
(15) in Chapter 20,—				
(i) in heading 2003,—				
(a) tariff item 2003 20 00 and the entries relating thereto shall be omitted;				
(b) for tariff item 2003 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—				
“2003 90	- <i>Other:</i>			
2003 90 10	--- Truffles	kg.	30%	-
2003 90 90	--- Other	kg.	30%	- ”;
(ii) in heading 2008, for tariff item 2008 92 00 and the entries relating thereto, the following shall be substituted, namely:—				
“2008 93 00	-- Cranberries (<i>Vaccinium macrocarpon, Vaccinium oxycoccos</i>	kg.	30%	-
	<i>Vaccinium vitis-idaea</i>)			
2008 97 00	-- Mixtures	kg.	30%	- ”;
(iii) in heading 2009, for sub-heading 2009 80, for tariff items 2009 80 10 and 2009 80 90 and the entries relating thereto, the following shall be substituted, namely:—				
“- <i>Juice of any other single fruit or vegetable:</i>				
2009 81 00	-- Cranberry (<i>Vaccinium macrocarpon, Vaccinium Oxycoccos</i>	kg.	30%	-
	<i>Vaccinium vitis-idaea</i>) juice			
2009 89	-- <i>Other:</i>			
2009 89 10	--- Mango juice	kg.	30%	-
2009 89 90	--- Other	kg.	30%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
<i>(16)</i> in Chapter 21, in Note 3, for the words “vegetables or fruit,” the words “vegetables, fruit or nuts,” shall be substituted;				
<i>(17)</i> in Chapter 24,—				
<i>(i)</i> after Note, the following Sub-heading Note shall be inserted, namely:—				
‘SUB-HEADING NOTE				
For the purposes of sub-heading 2403 11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.’;				
<i>(ii)</i> in heading 2403, for sub-heading 2403 10, tariff items 2403 10 10 to 2403 10 90 and the entries relating thereto, the following shall be substituted, namely:—				
	“- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403 11	-- Water pipe tobacco specified in Sub-heading Note to this Chapter:			
2403 11 10	--- Hookah or gudaku tobacco	kg.	30%	-
2403 11 90	--- Other	kg.	30%	-
2403 19	-- Other:			
2403 19 10	--- Smoking mixtures for pipes and cigarettes	kg.	30%	-
	--- Biris:			
2403 19 21	---- Other than paper rolled biris, manufactured without the aid of machine	Tu	30%	-
2403 19 29	---- Other	Tu	30%	-
2403 19 90	--- Other	kg.	30%	- ”;
<i>(18)</i> in Chapter 25, for heading 2528, tariff item 2528 10 00, sub-heading 2528 90, tariff items 2528 90 10 to 2528 90 90 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—				
“2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H ₃ BO ₃ CALCULATED ON THE DRY WEIGHT			
2528 00	-	Natural borates and concentrates thereof (Whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight:		
2528 00 10	---	Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	10%
2528 00 20	---	Natural boric acid containing not more than 85% of H ₃ BO ₃ (calculated on the dry weight)	kg.	10%
2528 00 30	---	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	10%
2528 00 90	---	Other	kg.	10%

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(19) in Chapter 27,—

(i) in Sub-heading Note 4, for the figures “2710 11”, the figures “2710 12” shall be substituted;

(ii) after Sub-heading Note 4, the following Sub-heading Note shall be inserted, namely:—

‘5. For the purposes of the sub-headings of heading 2710, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.’;

(iii) in Supplementary Note, in clause (a), for the figures and word “2710 11 11, 2710 11 12 and 2710 11 13”, the figures and word “2710 12 11, 2710 12 12 and 2710 12 13” shall be substituted;

(iv) in heading 2710,—

(a) in the portion occurring immediately after the heading 2710, in the entry in column (2), for the words “other than waste oil:”, the words “other than those containing biodiesel and other than waste oils:” shall be substituted;

(b) for sub-heading 2710 11, tariff items 2710 11 11 to 2710 11 90 and the entries relating thereto, the following shall be substituted, namely:—

“2710 12	--	<i>Light oils and preparations:</i>			
	---	<i>Motor spirit:</i>			
2710 12 11	----	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55 – 115° C	kg.	10%	-
2710 12 12	----	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63 – 70° C	kg.	10%	-
2710 12 13	----	Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	10%	-
2710 12 19	----	Other	kg.	10%	-
2710 12 20	---	Natural gasoline liquid (NGL)	kg.	10%	-
2710 12 90	---	Other	kg.	10%	- ”;

(c) after tariff item 2710 19 90 and the entries relating thereto, the following shall be inserted, namely:—

“2710 20 00	-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg.	10%	- ”;
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(20) in Chapter 28,—

(i) after Note 8, the following Sub-heading Note shall be inserted, namely:—

‘SUB-HEADING NOTE

For the purposes of sub-heading 2852 10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29.’;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(ii) for tariff item 2852 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—				
“2852	INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS			
2852 10 00	- Chemically defined	kg.	10%	-
2852 90 00	- Other	kg.	10%	- ”;
(21) in Chapter 29,—				
(i) in Note 2,—				
(a) after clause (d), the following clause shall be inserted, namely:—				
“ <i>(e) Immunological products of heading 3002;</i> ”;				
(b) the existing clauses (e), (f), (g), (h), (ij) and (k) shall be re-lettered as clauses (f), (g), (h), (ij), (k) and (l) respectively;				
(ii) in heading 2903, for tariff items 2903 41 00 to 2903 69 90 and the entries relating thereto, the following shall be substituted, namely:—				
“2903 71 00	-- Chlorodifluoromethane	kg.	10%	-
2903 72 00	-- Dichlorotrifluoroethanes	kg.	10%	-
2903 73 00	-- Dichlorofluoroethanes	kg.	10%	-
2903 74 00	-- Chlorodifluoroethanes	kg.	10%	-
2903 75 00	-- Dichloropentafluoropropanes	kg.	10%	-
2903 76	-- <i>Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:</i>			
2903 76 10	--- Bromochlorodifluoromethane	kg.	10%	-
2903 76 20	--- Bromotrifluoromethane	kg.	10%	-
2903 76 30	--- Dibromotetrafluoroethanes	kg.	10%	-
2903 77	-- <i>Other, perhalogenated only with fluorine and chlorine</i>			
	--- <i>Chlorofluoromethanes:</i>			
2903 77 11	---- Chlorotrifluoromethane	kg.	10%	-
2903 77 12	---- Dichlorodifluoromethane	kg.	10%	-
2903 77 13	---- Trichlorofluoromethane	kg.	10%	-
	--- <i>Chlorofluoroethanes:</i>			
2903 77 21	---- Chloropentafluoroethane	kg.	10%	-
2903 77 22	---- 1,2- Dichlorotetrafluoroethane	kg.	10%	-
2903 77 23	---- Trichlorotrifluoroethane	kg.	10%	-
2903 77 24	---- Tetrachlorodifluoroethane	kg.	10%	-
2903 77 25	---- Pentachlorofluoroethane	kg.	10%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	--- <i>Chlorofluoropropanes:</i>			
2903 77 31	---- Chloroheptafluoropropane	kg.	10%	-
2903 77 32	---- Dichlorohexafluoropropane	kg.	10%	-
2903 77 33	---- Trichloropentafluoropropane	kg.	10%	-
2903 77 34	---- Tetrachlorotetrafluoropropane	kg.	10%	-
2903 77 35	---- Pentachlorotrifluoropropane	kg.	10%	-
2903 77 36	---- Hexachlorodifluoropropane	kg.	10%	-
2903 77 37	---- Heptachlorofluoropropane	kg.	10%	-
2903 77 90	--- Other derivatives, perhalogenated only with fluorine and chlorine	kg.	10%	-
2903 78 00	-- Other perhalogenated derivatives	kg.	10%	-
2903 79 00	-- Other	kg.	10%	-
	- <i>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:</i>			
2903 81 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN)	kg.	10%	-
2903 82 00	-- Aldrin (ISO), chlordane (ISO)	kg.	10%	-
2903 89 00	-- Other	kg.	10%	-
	- <i>Halogenated derivatives of aromatic hydrocarbons:</i>			
2903 91	-- <i>Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:</i>			
2903 91 10	--- Chlorobenzene (monochloro)	kg.	10%	-
2903 91 20	--- o - dichlorobenzene (Orthodichlorobenzene)	kg.	10%	-
2903 91 30	--- p - dichlorobenzene (Paradichlorobenzene)	kg.	10%	-
2903 92	-- <i>Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>			
2903 92 10	--- Hexachlorobenzene (ISO)	kg.	10%	-
	--- <i>DDT (ISO) [(clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>			
2903 92 21	---- DDT Technical 75 Wdp	kg.	10%	-
2903 92 29	---- Other	kg.	10%	-
2903 99	-- <i>Other:</i>			
2903 99 10	--- Chlorofluorobenzene	kg.	10%	-
2903 99 20	--- Benzalchloride (Benzyl dichloride)	kg.	10%	-
2903 99 30	--- Benzotrichloride	kg.	10%	-
2903 99 40	--- Benzylchloride	kg.	10%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
2903 99 50	--- Parachlorotoluene (4-chloromethyl benzene)	kg.	10%	-
2903 99 60	--- Naphthalene, chlorinated	kg.	10%	-
2903 99 70	--- Chlorofluoro aniline	kg.	10%	-
2903 99 90	--- Other	kg.	10%	- ”;
(iii) in heading 2908, after tariff item 2908 91 00 and the entries relating thereto, the following shall be inserted, namely:—				
“2908 92 00	-- 4,6-Dinitro- <i>o</i> -cresol [DNOC (ISO)] and its salts	kg.	10%	- ”;
(iv) in heading 2912,—				
(a) for tariff items 2912 30 00 to 2912 41 00 and the entries relating thereto, the following shall be substituted, namely:—				
2912 41 00	-- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :”;			
2912 41 00	-- Vanillin (4-hydroxy-3-methoxy benzaldehyde)	kg.	10%	- ”;
(b) for tariff item 2912 49 90 and the entries relating thereto, the following shall be substituted, namely:—				
2912 49 91	---- Aldehyde-alcohols	kg.	10%	-
2912 49 99	---- Other	kg.	10%	- ”;
(v) in heading 2914,—				
(a) sub-heading 2914 21, tariff items 2914 21 10 and 2914 21 20 and the entries relating thereto shall be omitted;				
(b) after tariff item 2914 29 10 and the entries relating thereto, the following shall be inserted, namely:—				
2914 29 21	---- Natural	kg.	10%	-
2914 29 22	---- Synthetic	kg.	10%	- ”;
(vi) in heading 2916,—				
(a) after tariff item 2916 15 90 and the entries relating thereto, the following shall be inserted, namely:—				
“2916 16 00	-- Binapacryl (ISO)	kg.	10%	- ”;
(b) tariff items 2916 35 00 and 2916 36 00 and the entries relating thereto shall be omitted;				
(vii) for heading 2931, sub-heading 2931 00, tariff items 2931 00 20 to 2931 00 90 and the entries relating thereto, the following shall be substituted, namely:—				
“2931	OTHER ORGANO-INORGANIC COMPOUNDS			
2931 10	-	<i>Tetramethyl lead and tetraethyl lead:</i>		
2931 10 10	---	Tetramethyl lead	kg.	10%
2931 10 20	---	Tetraethyl lead	kg.	10%
2931 20 00	-	Tributyltin compounds	kg.	10%
2931 90	-	<i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

2931 90 10	---	Organo arsenic compounds	kg.	10%	-
2931 90 90	---	Other	kg.	10%	- ”;

(viii) in heading 2932, for tariff items 2932 19 90 to 2932 21 00, sub-heading 2932 29, tariff items 2932 29 10 to 2932 29 90 and the entries relating thereto, the following shall be substituted, namely:—

“2932 19 90	---	Other	kg.	10%	-
2932 20	-	<i>Lactones :</i>			
2932 20 10	---	Coumarin, methylcoumarins and ethylcoumarins	kg.	10%	-
2932 20 20	---	Phenolphthalein	kg.	10%	-
2932 20 90	---	Other	kg.	10%	- ”;

(ix) in heading 2937, for tariff items 2937 29 00 to 2937 90 00 and the entries relating thereto, the following shall be substituted, namely:—

“2937 29 00	--	Other	kg.	10%	10%
2937 50 00	-	Prostaglandins, thromboxanes, leukotrienes, their derivatives and structural analogues	kg.	10%	10%
2937 90	-	<i>Other:</i>			
	---	<i>Catecholamine hormones, their derivatives and structural analogues:</i>			
2937 90 11	----	Epinethrine	kg.	10%	10%
2937 90 19	----	Other	kg.	10%	10%
2937 90 20	---	Amino-acid derivatives	kg.	10%	10%
2937 90 90	---	Other	kg.	10%	10% ”;

(x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, namely:—

“2939 44 00	--	Norephedrine and its salts	kg.	10%	- ”;
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(22) in Chapter 30,—

(i) in Note 1,—

(A) after clause (a), the following clause shall be inserted, namely:—

“(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824);”;

(B) existing clauses (b), (c), (d), (e), (f) and (g) shall be re-lettered as clauses (c), (d), (e), (f), (g) and (h) respectively;

(ii) for Note 2, the following Note shall be substituted, namely:—

“2. For the purposes of heading 3002, the expression “immunological products” applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(iii) in heading 3002,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS”;

(b) for sub-heading 3002 10, the following shall be substituted, namely:—

“3002 10 - *Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.”;*

(23) in Chapter 37, in heading 3702,—

(i) for sub-heading 3702 51, tariff items 3702 51 10 to 3702 51 90, sub-heading 3702 52, tariff items 3702 52 10 to 3702 52 90 and the entries relating thereto, the following shall be substituted, namely:—

“3702 52	--	<i>Of a width not exceeding 16 mm :</i>			
3702 52 10	---	Finished rolls of cinematographic positive	m	10%	-
3702 52 20	---	Other cinematographic film	m	10%	-
3702 52 90	---	Other	m	10%	- ”;

(ii) for tariff item 3702 91 00, sub-heading 3702 93, tariff items 3702 93 10 and 3702 93 90, sub-heading 3702 94, tariff items 3702 94 10 and 3702 94 90, sub-heading 3702 95, tariff items 3702 95 10 and 3702 95 90 and the entries relating thereto, the following shall be substituted, namely:—

“3702 96	--	<i>Of a width not exceeding 35 mm and of a length not exceeding 30 m:</i>			
	---	<i>Cinematographic film:</i>			
3702 96 11	----	Not exceeding 16 mm	m	10%	-
3702 96 19	----	Other	m	10%	-
3702 97	--	<i>Of a width not exceeding 35 mm and of a length exceeding 30 m :</i>			
	---	<i>Cinematographic film:</i>			
3702 97 11	----	Not exceeding 16 mm	m	10%	-
3702 97 19	----	Other	m	10%	-
3702 98	--	<i>Of a width exceeding 35 mm:</i>			
3702 98 10	---	Cinematographic film	m	10%	-
3702 98 90	---	Other	m	10%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(24) in Chapter 38,—

(i) in Note 3, for clause (d), the following clause shall be substituted, namely:—

“(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and”;

(ii) after Note 6, the following Note shall be inserted, namely:—

‘7. For the purposes of heading 3826, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.’;

(iii) for Sub-heading Note 1, the following Sub-heading Note shall be substituted, namely:—

‘1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol [DNOC (ISO) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH) (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).”;

(iv) after tariff item 3825 90 00 and the entries relating thereto, the following shall be inserted, namely:—

“3826 00 00	BIO DIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS	kg.	10%	- ”;
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(25) in Chapter 41, in heading 4101, for sub-heading 4101 20, the following shall be substituted, namely:—

“4101 20	<i>Whole hides and skins, unsplit of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted, or 16 kg. when fresh, wet-salted or otherwise preserved.”;</i>
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(26) in Chapter 42,—

(i) for Note 1, the following Notes shall be substituted, namely:—

‘1. For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

(a) sterile surgical catgut or similar sterile suture materials (heading 3006);

(b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);

(c) made up articles of netting (5608);

(d) articles of Chapter 64;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(e) headgear or parts thereof of Chapter 65;			
	(f) whips, rigid-crops or articles of heading 6602;			
	(g) cuff-links, bracelets or other imitation jewellery (heading 7117);			
	(h) fittings or trimmings for harness, such as stirrups, bits, horse, brasses and buckles, separately presented (generally Section XV);			
	(ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);			
	(k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);			
	(l) articles of Chapter 95 (for example, toys, games, sports requisites); or			
	(m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.;			
	(ii) the existing Notes 2 and 3 shall be re-numbered as Notes 3 and 4 respectively, and in Note 3 as so re-numbered, in clause (A), for the word and figure "Note 1", the word and figure "Note 2" shall be substituted;			
	(iii) in heading 4202,—			
	(a) for sub-heading 4202 11 and the entries relating thereto, the following shall be substituted, namely:—			
"4202 11	-- <i>With outer surface of leather or of composition leather: "</i> ;			
	(b) for sub-heading 4202 21 and the entries relating thereto, the following shall be substituted, namely:—			
"4202 21	-- <i>With outer surface of leather or of composition leather: "</i> ;			
	(c) for sub-heading 4202 31 and the entries relating thereto, the following shall be substituted, namely:—			
"4202 31	-- <i>With outer surface of leather or of composition leather: "</i> ;			
	(d) for tariff item 4202 91 00 and the entries relating thereto, the following shall be substituted, namely:—			
"4202 91 00	-- With outer surface of leather or of composition leather	u	10%	- "
	(27) in Chapter 44,—			
	(i) for the words "sub-heading Note" the words "sub-heading Notes" shall be substituted;			
	(ii) for Sub-heading Note, the following sub-heading Notes shall be substituted, namely:—			
	"1. For the purposes of sub-heading 4401 31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.			
	2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31, the expression "tropical wood" means one of the following types of wood:			
	Abura, acajou, d' Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jabody, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti."			

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(iii) in heading 4401, for tariff item 4401 30 00 and the entries relating thereto, the following shall be substituted, namely:—

	--	<i>Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :</i>			
4401 31 00	--	Wood pellets	mt	5%	-
4401 39 00	--	Other	mt	5%	- ”;

(28) In Chapter 47, in heading 4706, for tariff item 4706 93 00 and the entries relating thereto, the following shall be substituted, namely:—

“4706 93 00	--	Obtained by a combination of mechanical and chemical processes	kg.	5%	- ”;
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(29) in Chapter 48,—

(i) in Note 2,—

(a) in clause (o), the word “or” occurring at the end shall be omitted:

(b) for clause (p), the following clauses shall be substituted, namely:—

“(p) articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies].”;

(ii) in Sub-heading Notes 3 and 4, for the words “obtained by a semi-chemical pulping process” and “obtained by semi-chemical process” where they occur, the words “obtained by a combination of mechanical and chemical pulping processes,” shall be substituted;

(iii) in heading 4808, for tariff items 4808 20 00 and 4808 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“4808 40	-	<i>Kraft paper, creped or crinkled, whether or not embossed or Perforated:</i>			
4808 40 10	---	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	-
4808 40 90	---	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	- ”;

(iv) in heading 4811,—

(a) for tariff items 4811 51 00 and 4811 59 00 and the entries relating thereto, the following shall be substituted, namely:—

“4811 51	--	<i>Bleached weighing more than 150 g/m²:</i>			
4811 51 10	---	Aseptic packaging paper	kg.	10%	-
4811 51 90	---	Other	kg.	10%	-
4811 59	--	<i>Other:</i>			
4811 59 10	---	Aseptic packaging paper	kg.	10%	-
4811 59 90	---	Other	kg.	10%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(b) in heading 4811, the tariff item 4811 90 92 and the entries relating thereto shall be omitted;

(v) in heading 4814, tariff items 4814 10 00 and entries relating thereto shall be omitted;

(vi) in heading 4818,—

(a) in the entry in column (2), the words “NAPKINS FOR BABIES, TAMPONS” shall be omitted;

(b) Sub-heading 4818 40, tariff items 4818 40 10 and 4818 40 90 and the entries relating thereto shall be omitted;

(30) in Section XI,—

(i) in Note 1, for clause (u), the following clause shall be substituted, namely:—

“(u) articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]; or”;

(ii) in Note 7,—

(A) after clause (b), the following clause shall be inserted, namely:—

“(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;”;

(B) the existing clauses (c), (d), (e) and (f) shall be re-lettered as clauses (d), (e), (f) and (g) respectively;

(31) in Chapter 56,—

(i) in Note 1,—

(a) in clause (d), the word “or” occurring at the end shall be omitted;

(b) after clause (e), the following clause shall be inserted, namely:—

“(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.”;

(ii) in heading 5601, the tariff item 5601 10 00 and the entries relating thereto shall be omitted;

(32) in Chapter 58, in heading 5801,—

(i) tariff items 5801 24 00 and 5801 25 00 and the entries relating thereto shall be omitted;

(ii) after tariff item 5801 26 00 and the entries relating thereto, the following shall be inserted, namely:—

“5801 27	--	<i>Warp pile fabrics :</i>			
5801 27 10	---	<i>Warp pile fabrics, 'epingle' (uncut)</i>	m ²	10% or Rs.135	-
				Per Sq.	
				metre	
				whichever	
				is higher	
5801 27 20	---	<i>Warp pile fabrics, cut</i>	m ²	10% or Rs.120	-
				Per Sq.	
				metre	
				whichever	
				is higher	

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
5801 27 90	--- Other	m ²	10% or Rs.135	- ” ; Per Sq. metre whichever is higher

(iii) sub-heading 5801 34, the tariff items 5801 34 10 to 5801 35 00 and the entries relating thereto shall be omitted;

(iv) after tariff item 5801 36 90 and the entries relating thereto, the following shall be inserted, namely:—

“5801 37	--	<i>Warp pile fabrics:</i>		
	---	<i>Warp pile fabrics, 'epingle' (uncut):</i>		
5801 37 11	----	Velvet	m ²	10% or Rs.140 - Per Sq. metre whichever is higher
5801 37 19	----	Other	m ²	10% or Rs.140 - Per Sq. metre whichever is higher
5801 37 20	---	Warp pile fabrics, cut	m ²	10% or Rs. 68 - Per Sq. metre whichever is higher
5801 37 90	---	Other	m ²	10% or Rs.140 - ” ; Per Sq. metre whichever is higher

(33) in Chapter 61, in Note 6, in clause (a), the words “it also covers babies’ napkins;” occurring at the end shall be omitted;

(34) in Chapter 62,—

(i) in Note 4, in clause (a), the words “it also covers babies’ napkins;” occurring at the end shall be omitted;

(ii) in heading 6211,—

(a) tariff item 6211 41 00 and the entries relating thereto shall be omitted;

(b) for tariff item 6211 49 00 and the entries relating thereto, the following shall be substituted, namely:—

“6211 49	--	<i>Of other textile materials:</i>		
6211 49 10	---	Of wool or fine animal hair	u	10% -
6211 49 90	---	Other	u	10% - ” ;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(35) in Chapter 63, in heading 6306, for tariff item 6306 40 00 to 6306 99 00 and the entries relating thereto, the following shall be substituted, namely:—

“6306 40 00	-	Pneumatic mattresses	u	10%	-
6306 90	-	<i>Other:</i>			
6306 90 10	---	Of cotton	kg.	10%	-
6306 90 90	---	Of other textile materials	kg.	10%	- ”;

(36) in Chapter 64, in heading 6406, for tariff items 6406 20 00 to 6406 91 00, sub-heading 6406 99, tariff items 6406 99 10 to 6406 99 90 and the entries relating thereto, the following shall be substituted, namely:—

“6406 20 00	-	Outer soles and heels, of rubber or plastics	kg.	10%	-
6406 90	-	<i>Other:</i>			
6406 90 10	---	Of wood	kg.	10%	-
6406 90 20	---	Leather parts other than soles and prepared uppers	kg.	10%	-
6406 90 30	---	Leather soles	kg.	10%	-
6406 90 40	---	Gaiters, leggings and similar articles	kg.	10%	-
6406 90 50	---	Parts of gaiters, leggings and similar articles	kg.	10%	-
6406 90 90	---	Other	kg.	10%	- ”;

(37) in Chapter 65, for heading 6505, tariff items 6505 10 00 and 6505 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—

“6505		HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED			
6505 00	-	<i>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:</i>			
6505 00 10	---	Hair nets	kg.	10%	-
6505 00 90	---	Other	kg.	10%	- ”;

(38) in Chapter 68, in heading 6811, for tariff items 6811 83 00 and 6811 89 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“6811 89	--	<i>Other articles:</i>			
6811 89 10	---	Tubes, pipes and tube or pipe fittings	kg.	10%	-
6811 89 90	---	Other	kg.	10%	- ”;

(39) in Chapter 73, in heading 7319, for tariff items 7319 20 00 and 7319 30 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“7319 40	-	<i>Safety pins and other pins:</i>			
7319 40 10	---	Safety pins	kg.	10%	-
7319 40 90	---	Other pins	kg.	10%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
(40) in Chapter 74,—				
(i) in heading 7404, after tariff item 7404 00 22 and the entries relating thereto, the following shall be inserted, namely:—				
“7404 00 23	----- Nickel silver scrap namely the following: mixed new nickel silver clippings covered by ISRI code word ‘Maize’; new nickel silver clippings covered by ISRI code word ‘Major’; new segregated nickel silver clippings covered by ISRI code word ‘Malar’; old nickel silver clippings covered by ISRI code word ‘Malic’; nickel silver castings covered by ISRI code word ‘Naggy’; nickel silver turnings covered by ISRI code word ‘Niece’	kg.	5%	- ”;
(ii) in heading 7418,—				
(a) in the portion occurring immediately after heading 7418, in the entry in column (2), the words “- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.</i> ” shall be omitted;				
(b) for tariff item 7418 11 00, sub-heading 7418 19, tariff items 7418 19 10 to 7418 19 90 and the entries relating thereto, the following shall be substituted, namely:—				
“7418 10	- <i>Table, kitchen or other household articles and parts thereof; Pot scourers and scouring or polishing pads, gloves and the like:</i>			
7418 10 10	--- Pot scourers and scouring or polishing pads, gloves and the like	kg.	10%	-
	--- <i>Utensils:</i>			
7418 10 21	----- Of Brass	kg.	10%	-
7418 10 22	----- Of Copper	kg.	10%	-
7418 10 23	----- Of other copper alloys	kg.	10%	-
7418 10 24	----- E.P.N.S. Ware	kg.	10%	-
	--- <i>Other:</i>			
7418 10 31	----- Of E.P.N.S	kg.	10%	-
7418 10 39	----- Other	kg.	10%	-
7418 10 90	--- Parts	kg.	10%	- ”;
(41) in Chapter 75, in heading 7503, for the tariff item 7503 00 10 and the entries relating thereto, the following shall be substituted, namely:—				
“7503 00 10	--- Nickel scrap, namely the following : New nickel scrap covered by ISRI code word ‘Aroma’; old nickel scrap covered by ISRI code word ‘Burly’; new cupro nickel clips and solids covered by ISRI code word ‘Dandy’; cupro nickel solids covered by ISRI code word ‘Daunt’; soldered cupro-nickel solids covered by ISRI code word ‘Delta’; cupro nickel spinings, turnings, borings covered by ISRI code word ‘Decoy’; miscellaneous nickel copper	kg.	5%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

and nickel copper iron covered by ISRI code word 'Depth'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures

(42) in Chapter 76, in heading 7615,—

(i) in the portion occurring immediately after the heading 7615, in the entry in column (2), for words “- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like;” shall be omitted;

(ii) for tariff item 7615 11 00, sub-heading 7615 19, tariff items 7615 19 10 to 7615 19 90 and the entries relating thereto, the following shall be substituted, namely:—

“7615 10	-	<i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>			
	---	<i>Pressure cookers, solar collectors:</i>			
7615 10 11	----	Pressure cookers	kg.	10%	-
7615 10 12	---	Solar collectors	kg.	10%	-
	---	<i>Utensils:</i>			
7615 10 21	----	Non-stick	kg.	10%	-
7615 10 29	----	Other	kg.	10%	-
7615 10 30	---	Other table, kitchen or household articles	kg.	10%	-
7615 10 40	---	Pot scourers and scouring or polishing pads, gloves and the like	kg.	10%	-
7615 10 90	---	Parts	kg.	10%	- ”;

(43) in Chapter 82,—

(i) in heading 8201, tariff item 8201 20 00 and the entries relating thereto shall be omitted;

(ii) in heading 8205,—

(a) after tariff item 8205 59 30 and the entries relating thereto, the following shall be inserted, namely:—

“8205 59 40	---	Forks other than those of headings 8201 and 8215	kg.	10%	- ”;
-------------	-----	--	-----	-----	------

(b) for sub-heading 8205 80, tariff items 8205 80 10 to 8205 90 00 and the entries relating thereto, the following shall be substituted, namely:—

“8205 90	-	<i>Other, including sets of articles of two or more sub-headings of this heading:</i>			
8205 90 10	---	Anvils and portable forges	kg.	10%	-
8205 90 20	---	Grinding wheels with frame, hand or pedal-operated	kg.	10%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

8205 90 30	---	Sets of articles of two or more of the foregoing sub-headings	kg.	10%	-
8205 90 90	---	Other	kg.	10%	- ”;

(44) in Section XVI, in Note 1, in clause (a), for the brackets, word and figures “(heading 4010);” the brackets, word and figures “(heading 4010),” shall be substituted;

(45) in Chapter 84,—

(i) in Note 2, for the words, figures and brackets “Heading 8424 does not cover Ink-jet printing machines (heading 8443).”, the following shall be substituted, namely:—

“Heading 8424 does not cover :

(a) Ink-jet printing machines (heading 8443); or

(b) Water-jet cutting machines (heading 8456).”;

(ii) in Note 9, in clause (C), in sub-clause (ii), the word “and” shall be omitted;

(iii) in heading 8425, in the entry in column (2), for the words “- Other winches; capstans”, occurring after the tariff item 8425 19 20, the words “- Winches; capstans” shall be substituted;

(iv) in heading 8452, for sub-heading 8452 40, tariff items 8452 40 10 and 8452 40 90, sub-heading 8452 90, tariff items 8452 90 10 and 8452 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“8452 90	-	<i>Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:</i>			
	---	<i>Furniture, bases and covers for sewing machines and parts thereof:</i>			
8452 90 11	----	Furniture, bases and covers	kg.	7.5%	-
8452 90 19	----	Parts of furniture, bases and covers of sewing machines	kg.	7.5%	-
	---	<i>Other parts of sewing machines:</i>			
8452 90 91	----	Of household sewing machines	kg.	10%	-
8452 90 99	----	Other	kg.	7.5%	- ”;

(v) in heading 8456, in the entry in column (2), for the words “OR PLASMA ARC PROCESSES”, the words “OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES” shall be substituted;

(vi) in heading 8479, after tariff item 8479 60 00 and the entries relating thereto, the following shall be inserted, namely:—

“- *Passenger boarding bridges :*

8479 71 00	--	Of a kind used in airports	u	7.5%	-
8479 79 00	--	Other	u	7.5%	- ”;

(46) in Chapter 85,—

(i) in Note 1, in clause (d), for the words, brackets and figures “purposes (Chapter 90)”, the words, brackets and figures “sciences (heading 9018);” shall be substituted;

(ii) in heading 8507, after tariff item 8507 40 00 and the entries relating thereto, the following shall be inserted, namely:—

“8507 50 00	-	Nickel-metal hydride	u	10%	-
8507 60 00	-	Lithium-ion	u	10%	- ”;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(iii) in heading 8522, in the entry in column (2), for the figures and word "8519 TO 8521", the figures and word "8519 OR 8521" shall be substituted;			
	(iv) in heading 8523, for sub-heading 8523 40, tariff item 8523 40 10 to 8523 40 90 and the entries relating thereto, the following shall be substituted, namely:—			
	--	<i>Optical media:</i>		
8523 41	--	<i>Unrecorded:</i>		
8523 41 10	---	Compact disc (Audio/video)	u	10% -
8523 41 20	---	Blank master discs (that is, substrate) for producing stamper for compact disc	u	10% -
8523 41 30	---	Matrices for production of records; prepared record blank	u	10% -
8523 41 40	---	Cartridge tape	u	10% -
8523 41 50	---	1/2" Videocassette suitable to work with digital VCR	u	10% -
8523 41 60	---	DVD	u	10% -
8523 41 90	---	Other	u	10% -
8523 49	--	<i>Other:</i>		
8523 49 10	---	Compact disc (Audio)	u	10% -
8523 49 20	---	Compact disc (video)	u	10% -
8523 49 30	---	Stamper for CD audio, CD video and CD-ROM	u	10% -
8523 49 40	---	DVD	u	10% -
8523 49 50	---	Matrices for production of records; prepared record blank	u	10% -
8523 49 60	---	Cartridge tape	u	10% -
8523 49 70	---	1/2" Videocassette suitable to work with digital VCR	u	10% -
8523 49 90	---	Other	u	10% - "
	(v) in heading 8528, for sub-heading 8528 73 and the entries relating thereto, the following sub-heading shall be substituted, namely:—			
"8528 73	--	<i>Other, Monochrome:"</i> ;		
	(vi) in heading 8540,—			
	(a) for tariff item 8540 12 00 and the entries relating thereto, the following shall be substituted, namely:—			
"8540 12 00	--	Monochrome	u	10% - "
	(b) for tariff items 8540 40 00 and 8540 50 00 and the entries relating thereto, the following shall be substituted, namely:—			
"8540 40	-	<i>Data or graphic display tubes, monochrome; data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:</i>		
8540 40 10	---	Data or graphic display tubes, monochrome	u	10% -
8540 40 20	---	Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	free - "

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(c) tariff item 8540 72 00 and the entries relating thereto shall be omitted;

(47) in Chapter 87, for tariff items 8714 11 00 and 8714 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“8714 10 - *Of motorcycles (including mopeds):*

8714 10 10	---	Saddles	kg.	10%	-
8714 10 90	---	Other	kg.	10%	- ”;

(48) in Chapter 90,—

(i) in heading 9007, for tariff items 9007 11 00 and 9007 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9007 10 - *Cameras:*

9007 10 10	---	For film of less than 16 mm width or for double - 8 mm film	u	10%	-
9007 10 90	---	Other	u	10%	- ”;

(ii) in heading 9008, for tariff items 9008 10 00 to 9008 40 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9008 50 - *Projectors, enlargers and reducers:*

9008 50 10	---	Slide projectors	u	10%	-
9008 50 20	---	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	10%	-
9008 50 30	---	Other image projectors	u	10%	-
9008 50 40	---	Photographic (other than Cinematographic) enlargers and reducers	u	10%	- ”;

(49) In Chapter 91,—

(i) in heading 9109,—

(a) in the portion occurring immediately after the heading 9109, in the entry in column (2), the words “- Electrically operated” shall be omitted;

(b) for tariff items 9109 11 00 and 9109 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9109 10 - *Electrically operated:*

9109 10 10	---	Of alarm clocks	u	10%	-
9109 10 90	---	Other	u	10%	- ”;

(ii) in heading 9114,—

(a) tariff item 9114 20 00 and the entries relating thereto shall be omitted;

(b) for sub-heading 9114 90, tariff items 9114 90 10 and 9114 90 20 and the entries relating thereto, the following shall be substituted, namely:—

“9114 90 - *Other:*

9114 90 30	---	Jewels	kg.	10%	-
------------	-----	--------	-----	-----	---

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

	--- <i>Other:</i>			
91149091	---- For watches	kg.	10%	-
91149092	---- For clocks	kg.	10%	- ”;

(50) in Chapter 92, in heading 9205, for the entry in column (2), the following entry shall be substituted, namely:—

“WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES) OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS”;

(51) in Chapter 93,—

(i) in heading 9301,—

(a) in the portion occurring immediately after the heading 9301, in column (2), the words “- *Artillery weapons (for example, guns, howitzers and mortars):*” shall be omitted;

(b) for tariff items 9301 11 00 and 9301 19 00 and the entries relating thereto, the following sub-heading, tariff items and the entries shall be substituted, namely:—

“9301 10	-	<i>Artillery weapons (for example, guns, howitzers and mortars):</i>		
9301 10 10	---	Self propelled	u	10% -
9301 10 90	---	Other	u	10% - ”;

(ii) in heading 9305, for tariff items 9305 10 00 to 9305 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

“9305 10 00	-	Of revolvers or pistols	kg.	10% -
9305 20	-	<i>Of shotguns or rifles of heading 9303:</i>		
9305 20 10	---	Shotgun barrels	kg.	10% -
9305 20 90	---	Other	kg.	10% - ”;

(52) in Chapter 94,—

(i) in Note 1, in clause (g), for the words and figures “headings 8519 to 8521”, the words and figures “heading 8519 or 8521” shall be substituted;

(ii) in Note 2, for clause (a), the following clause shall be substituted, namely:—

“(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;”;

(53) in Chapter 95,—

(i) in Note 1, in clause (m), for the words, brackets and figures “or radio remote control apparatus (heading 8526);”, the following words, brackets and figures shall be substituted, namely:—

‘, discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);’;

(ii) after Note 5, the following Sub-heading Note shall be inserted, namely:—

“Sub-heading Note

Sub-heading 9504 50 covers :

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
	(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or (b) Video game machines having a self-contained video screen, whether or not portable. This sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).”; (iii) in heading 9504,— (a) in the entry in column (2), for the words “ARTICLES OF FUNFAIR”, the words “VIDEO GAME CONSOLES AND MACHINES, ARTICLES OF FUNFAIR” shall be substituted; (b) tariff item 9504 10 00 and the entries relating thereto shall be omitted; (c) for sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following shall be substituted, namely:—			
“9504 30 00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	u	10%	- ”;
	(d) after tariff item 9504 40 00 and the entries relating thereto, the following shall be inserted, namely:—			
“9504 50 00	- Video game consoles and machines, other than those of sub-heading 9504 30	u	10%	- ”;
	(e) after tariff item 9504 90 10 and the entries relating thereto, the following shall be inserted, namely:—			
“9504 90 20	--- Carrom board, with or without coins and strikers	u	10%	- ”;
	(54) in Chapter 96,— (i) in heading 9608,— (a) for tariff items 9608 10 10 and 9608 10 90 and the entries relating thereto, the following shall be substituted, namely:— “--- With liquid ink (for rolling ball pen):			
9608 10 11	---- High value ball point pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 10 12	---- Ball point pens with body or cap of precious metal or rolled precious metal	u	10%	-
9608 10 19	---- Other	u	10%	-
	--- Other:			
9608 10 91	---- High value ball point pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 10 92	---- Ball point pens with body or cap of precious metal or rolled precious metal	u	10%	-
9608 10 99	---- Other	u	10%	- ”;
	(b) for tariff item 9608 20 00, sub-heading 9608 31, tariff items 9608 31 10 and 9608 31 90, sub-heading 9608 39, tariff items 9608 39 10 to 9608 39 99 and the entries relating thereto, the following shall be substituted, namely:—			
“9608 20 00	- Felt tipped and other porous-tipped pens and markers	u	10%	-

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)
9608 30	- <i>Fountain pens, stylograph pens and other pens:</i>			
	--- <i>Fountain pens</i>			
9608 30 11	---- High value fountain pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 30 12	---- With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 19	---- Other	u	10%	-
	--- <i>Stylograph pens :</i>			
9608 30 21	---- High value pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 30 22	---- With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 29	---- Other	u	10%	-
	--- <i>Other :</i>			
9608 30 91	---- High value pens (US \$ 100 and above c.i.f. per unit)	u	10%	-
9608 30 92	---- With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 99	---- Other	u	10%	- ”;

(ii) after tariff item 9618 00 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be inserted, namely:—

“9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL			
9619 00	- <i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:</i>			
9619 00 10	--- Sanitary towels (pads) or sanitary napkins	kg.	10%	-
9619 00 20	--- Tampons	kg.	10%	-
9619 00 30	--- Napkins and napkin liners for babies	kg.	10%	-
9619 00 40	--- Clinical diapers	kg.	10%	-
9619 00 90	--- Other	kg.	10%	- ”.

THE SIXTH SCHEDULE

[See section 60(b)]

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

'THE SECOND SCHEDULE – EXPORT TARIFF'

Notes:

1. 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.

2. 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.

3. 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)	(2)	(3)	(4)
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	Groundnut 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.	2820 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 Bimplipatam 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

Sl. No.	Chapter/heading/ sub-heading/ Tariff Item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
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 99.94% 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 61(1)]

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 2815 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 71(1)]

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 rule 3, in sub-rule (1),— (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:— “(ixa) the service tax leviable under section 66A of the Finance Act; and”.	18th April, 2006.

THE NINTH SCHEDULE

[See section 72(1)]

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 [69/2003-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. 60(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. 60(E), dated the 21st January, 2004 as amended by G.S.R. 419(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 73(a)(i)]

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

(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 word and figures “or 1517 10 29”, the following shall be substituted, namely:—

“heading 1501 or 1502 or 1503 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; sub-heading 1516 20 or 1517 90; 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 10 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 90, 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 31 00, 1602 32 00, 1602 39 00, 1602 41 00, 1602 42 00, 1602 49 00, 1602 50 00, 1602 90 00, 1603 00 10, 1603 00 20, 1603 00 90, 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 19, for the entry in column (4) occurring against tariff items 1901 10 10, 1901 10 90, 1902 11 00, 1902 19 00, 1902 20 10, 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 20 00, 2703 00 10, 2703 00 90, 2704 00 10, 2704 00 20, 2704 00 30, 2704 00 40, 2704 00 90, 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 and 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 46, for the entry in column (4) occurring against tariff items 4601 21 00, 4601 22 00, 4601 29 00, 4601 92 00, 4601 93 00, 4601 94 00, 4601 99 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, 4703 29 00, 4704 11 00, 4704 19 00, 4704 21 00, 4704 29 00, 4705 00 00, 4706 10 00, 4706 20 00, 4706 30 00, 4706 91 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 00, 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 10 90, 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.’;

(xxi) in Chapter 69, for the entry in column (4) occurring against tariff item 6901 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;

(xxiii) in Chapter 71,—

(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;

(xxiv) in Chapter 72, after Note 4, the following Note shall be inserted, namely:—

‘5. In relation to products of this Chapter, the process of galvanisation shall amount to “manufacture”.’;

(xxv) in Chapter 84, 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 90 00, 8904 00 00, 8905 10 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 20, 9017 20 30 and 9017 20 90, the entry "5%" shall be substituted;

(xxix) in Chapter 93, 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 ELEVENTH SCHEDULE

[See section 73(a)(ii)]

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

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

(1) In Chapter 1,—

(i) in Note, in clause (a), for the figures and word “0301, 0306 or 0307;” the figures and word “0301, 0306, 0307 or 0308;” shall be substituted;

(ii) in heading 0101, for sub-heading 0101 10, tariff items 0101 10 10 to 0101 10 90, sub-heading 0101 90, tariff items 0101 90 10 to 0101 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“-	<i>Horses:</i>		
0101 21 00	-- Pure-bred breeding animals	u	
0101 29	-- <i>Other:</i>		
0101 29 10	--- Horses for polo	u	
0101 29 90	--- Other	u	
0101 30	- <i>Asses:</i>		
0101 30 10	--- Pure-bred breeding animals	u	
0101 30 20	--- Livestock	u	
0101 30 90	--- Other	u	
0101 90	- <i>Other:</i>		
0101 90 30	--- Mules and hinnies as livestock	u	
0101 90 90	--- Other	u”;	

(iii) in heading 0102, for sub-heading 0102 10, tariff items 0102 10 10 to 0102 10 90, sub-heading 0102 90, tariff items 0102 90 10 to 0102 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“-	<i>Cattle:</i>		
0102 21	-- <i>Pure-bred breeding animals:</i>		
0102 21 10	--- Bulls	u	
0102 21 20	--- Cows	u	
0102 29	-- <i>Other:</i>		
0102 29 10	--- Bulls	u	
0102 29 90	--- Other, including calves	u	
-	<i>Buffalo:</i>		
0102 31 00	-- Pure-bred breeding animals	u	
0102 39 00	-- Other	u	
0102 90	- <i>Other:</i>		
0102 90 10	--- Pure-bred breeding animals	u	
0102 90 90	--- Other	u”;	

(iv) in heading 0105, for tariff item 0105 19 00 and the entries relating thereto, the following shall be substituted, namely:—

“0105 13 00	-- Ducks	u	
0105 14 00	-- Geese	u	
0105 15 00	-- Guinea fowls	u”;	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(v) in heading 0106,—			
(a) for tariff item 0106 12 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0106 12 00	-- Whales, dolphins and porpoises (<i>mammals of the order Cetacea</i>); manatees and dugongs (<i>mammals of the order Sirenia</i>); seals, sea lions and walruses (<i>mammals of the sub-order Pinnipedia</i>)	u	
0106 13 00	-- Camels and other camelids (<i>Camelidae</i>)	u	
0106 14 00	-- Rabbits and hares	u”;	
(b) after tariff item 0106 32 00 and the entries relating thereto, the following shall be inserted, namely:—			
“0106 33 00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u”;	
(c) for sub-heading 0106 90, tariff items 0106 90 10 to 0106 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
“- <i>Insects:</i>			
0106 41 -- <i>Bees:</i>			
0106 41 10	--- Pureline stock	u	
0106 41 90	--- Other	u	
0106 49 -- <i>Other:</i>			
0106 49 10	--- Pureline stock	u	
0106 49 90	--- Other	u	
0106 90 00	- Other	u”;	
(2) In Chapter 2,—			
(i) in heading 0207, for tariff items 0207 27 00 to 0207 36 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0207 27 00	-- Cuts and offal, frozen	kg.	Nil
- <i>Of ducks:</i>			
0207 41 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 42 00	-- Not cut in pieces, frozen	kg.	Nil
0207 43 00	-- Fatty livers, fresh or chilled	kg.	Nil
0207 44 00	-- Other, fresh or chilled	kg.	Nil
0207 45 00	-- Other, frozen	kg.	Nil
- <i>Of geese:</i>			
0207 51 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 52 00	-- Not cut in pieces, frozen	kg.	Nil
0207 53 00	-- Fatty livers, fresh or chilled	kg.	Nil
0207 54 00	-- Other, fresh or chilled	kg.	Nil
0207 55 00	-- Other, frozen	kg.	Nil
0207 60 00	- Of guinea fowls	kg.	Nil”;
(ii) in heading 0208,—			
(a) for tariff item 0208 40 00 and the entries relating thereto, the following shall be substituted, namely:—			
“0208 40 00	- Of whales, dolphins and porpoises (<i>mammals of the order Cetacea</i>); of manatees and dugongs (<i>mammals of the order Sirenia</i>);	kg.	Nil”;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)</i>		
	(b) after tariff item 0208 50 00 and the entries relating thereto, the following shall be inserted, namely:—		
“0208 60 00	- Of camels and other camelids (<i>Camelidae</i>)	kg.	Nil”;
	(iii) for tariff item 0209 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—		
“0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		
0209 10 00	- Of pigs	kg.	Nil
0209 90 00	- Other	kg.	Nil”;
	(iv) in heading 0210, for tariff item 0210 92 00 and the entries relating thereto, the following shall be substituted, namely:—		
“0210 92 00	-- <i>Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)</i>	kg.	Nil”;
	(3) In Chapter 3,—		
	(i) in heading 0301,—		
	(a) for tariff item 0301 10 00 and the entries relating thereto, the following shall be substituted, namely:—		
	“- Ornamental fish :		
0301 11 00	-- Freshwater	kg.	Nil
0301 19 00	-- Other	kg.	Nil”;
	(b) for tariff items 0301 93 00 and 0301 94 00 and the entries relating thereto, the following shall be substituted, namely:—		
“0301 93 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	Nil
0301 94 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	Nil”;
	(ii) in heading 0302,—		
	(a) for tariff item 0302 12 00 and the entries relating thereto, the following shall be substituted, namely:—		
“0302 13 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masouand Oncorhynchus rhodurus</i>)	kg.	Nil
0302 14 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil”;
	(b) after tariff item 0302 23 00 and the entries relating thereto, the following shall be inserted, namely:—		
“0302 24 00	-- Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	kg.	Nil”;
	(c) for tariff item 0302 35 00 and the entries relating thereto, the following shall be substituted, namely:—		
“0302 35 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	Nil”;
	(d) for tariff items 0302 40 00 to 0302 68 00, sub-heading 0302 69, tariff items 0302 69 10 to 0302 70 00 and the entries relating thereto, the following shall be substituted, namely:—		
	“- <i>Herrings (Clupea harengus, Clupea pallasii)</i> , <i>anchovies (Engraulis spp.)</i> , <i>sardines (Sardina pilchardus, Sardinops spp.)</i> , <i>sardinella</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>(Sardinella spp.)</i> , brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:		
0302 41 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0302 42 00	-- Anchovies (<i>Engraulis spp.</i>)	kg.	Nil
0302 43 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	Nil
0302 44 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	Nil
0302 45 00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	kg.	Nil
0302 46 00	-- Cobia (<i>Rachycentron canadum</i>)	kg.	Nil
0302 47 00	-- Swordfish (<i>Xiphias gladius</i>) - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :	kg.	Nil
0302 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0302 52 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	Nil
0302 53 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	Nil
0302 54 00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	Nil
0302 55 00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0302 56 00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg.	Nil
0302 59 00	-- Other - <i>Tilapias (Oreochromis spp.)</i> , catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :	kg.	Nil
0302 71 00	-- Tilapias (<i>Oreochromis spp.</i>)	kg.	Nil
0302 72 00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	Nil
0302 73 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg.	Nil
0302 74 00	-- Eels (<i>Anguilla spp.</i>)	kg.	Nil
0302 79 00	-- Other - <i>Other fish, excluding livers and roes :</i>	kg.	Nil
0302 81 00	-- Dogfish and other sharks	kg.	Nil
0302 82 00	-- Rays and skates (<i>Rajidae</i>)	kg.	Nil
0302 83 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0302 84 00	-- Seabass (<i>Dicentrarchus spp.</i>)	kg.	Nil
0302 85 00	-- Seabream (<i>Sparidae</i>)	kg.	Nil
0302 89	--- <i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0302 89 10	--- Hilsa	kg.	Nil
0302 89 20	--- Dara	kg.	Nil
0302 89 30	--- Pomfret	kg.	Nil
0302 89 90	--- Other	kg.	Nil
0302 90 00	- Livers and roes	kg.	Nil";
(iii) for heading 0303, tariff items 0303 11 00 to 0303 78 00, sub-heading 0303 79, tariff items 0303 79 10 to 0303 79 99, sub-heading 0303 80, tariff items 0303 80 10 and 0303 80 90 and the entries relating thereto, the following shall be substituted, namely:—			
“0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
-	<i>Salmonidae, excluding livers and roes :</i>		
0303 11 00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg.	Nil
0303 12 00	-- Other Pacific salmon (<i>Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>)	kg.	Nil
0303 13 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil
0303 14 00	-- Trout (<i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i>)	kg.	Nil
0303 19 00	-- Other <i>Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes :</i>	kg.	Nil
0303 23 00	-- Tilapias (<i>Oreochromis spp.</i>)	kg.	Nil
0303 24 00	-- Catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>)	kg.	Nil
0303 25 00	-- Carp (<i>Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>)	kg.	Nil
0303 26 00	-- Eels (<i>Anguilla spp.</i>)	kg.	Nil
0303 29 00	-- Other <i>Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes :</i>	kg.	Nil
0303 31 00	-- Halibut (<i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i>)	kg.	Nil
0303 32 00	-- Plaice (<i>Pleuronectes platessa</i>)	kg.	Nil
0303 33 00	-- Sole (<i>Solea spp.</i>)	kg.	Nil
0303 34 00	-- Turbots (<i>Psetta maxima, Scophthalmidae</i>)	kg.	Nil
0303 39 00	-- Other <i>Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes :</i>	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0303 41 00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg.	Nil
0303 42 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg.	Nil
0303 43 00	-- Skipjack or stripe-bellied bonito	kg.	Nil
0303 44 00	-- Bigeye tunas (<i>thunnus obesus</i>)	kg.	Nil
0303 45 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus, Thunnus orientalis</i>)	kg.	Nil
0303 46 00	-- Southern bluefin tunas (<i>thunnus maccoyii</i>)	kg.	Nil
0303 49 00	-- Other	kg.	Nil
	- Herrings (<i>Clupea harengus, Clupea pallasii</i>), sardines (<i>Sardina ilchardus, Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :		
0303 51 00	-- Herrings (<i>Clupea harengus, Clupea pallasii</i>)	kg.	Nil
0303 53 00	-- Sardines (<i>Sardina pilchardus, Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	Nil
0303 54 00	-- Mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>)	kg.	Nil
0303 55 00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	kg.	Nil
0303 56 00	-- Cobia (<i>Rachycentron canadum</i>)	kg.	Nil
0303 57 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :		
0303 63 00	-- Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)	kg.	Nil
0303 64 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	Nil
0303 65 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	Nil
0303 66 00	-- Hake (<i>Merluccius spp., Urophycis spp.</i>)	kg.	Nil
0303 67 00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0303 68 00	-- Blue whittings (<i>Micromesistius poutassou, Micromesistius australis</i>)	kg.	Nil
0303 69 00	-- Other	kg.	Nil
	- Other fish, excluding livers and roes :		
0303 81	-- Dogfish and other sharks:		
0303 81 10	--- Dogfish	kg.	Nil
0303 81 90	--- Other Sharks	kg.	Nil
0303 82 00	-- Rays and skates (<i>Rajidae</i>)	kg.	Nil
0303 83 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0303 84 00	-- Seabass (<i>Dicentrarchus spp.</i>)	kg.	Nil
0303 89	-- Other:		
0303 89 10	--- Hilsa	kg.	Nil
0303 89 20	--- Dara	kg.	Nil
0303 89 30	--- Ribbon fish	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0303 89 40	Seer	kg.	Nil
0303 89 50	Pomfret (<i>white or silver or black</i>)	kg.	Nil
0303 89 60	Ghole	kg.	Nil
0303 89 70	Threadfin	kg.	Nil
0303 89 80	Croackers, groupers, flounders	kg.	Nil
	<i>Other:</i>		
0303 89 91	Edible fishmaws of wild life	kg.	Nil
0303 89 92	Edible sharkfins of wild life	kg.	Nil
0303 89 99	Other	kg.	Nil
0303 90	<i>Livers and roes:</i>		
0303 90 10	Egg or egg yolk of fish	kg.	Nil
0303 90 90	Other	kg.	Nil";
(iv) for heading 0304, tariff items 0304 11 00 to 0304 22 00, sub-heading 0304 29, tariff items 0304 29 10 to 0304 99 00 and the entries relating thereto, the following shall be substituted, namely:—			
"0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN		
-	<i>Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):</i>		
0304 31 00	Tilapias (<i>Oreochromis spp.</i>)	kg.	Nil
0304 32 00	Catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>)	kg.	Nil
0304 33 00	Nile Perch (<i>Lates niloticus</i>)	kg.	Nil
0304 39 00	Other	kg.	Nil
-	<i>Fresh or chilled fillets of other fish :</i>		
0304 41 00	Pacific salmon (<i>Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>) Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil
0304 42 00	Trout (<i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i>)	kg.	Nil
0304 43 00	Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae</i>)	kg.	Nil
0304 44 00	Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae</i>	kg.	Nil
0304 45 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304 46 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0304 49	<i>Other:</i>		
0304 49 10	Hilsa	kg.	Nil
0304 49 20	Shark	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0304 49 30	Seer	kg.	Nil
0304 49 40	Tuna	kg.	Nil
0304 49 90	Other	kg.	Nil
-	<i>Other, fresh or chilled :</i>		
0304 51 00	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	Nil
0304 52 00	Salmonidae	kg.	Nil
0304 53 00	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	Nil
0304 54 00	Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304 55 00	Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0304 59	<i>Other :</i>		
0304 59 10	Hilsa	kg.	Nil
0304 59 20	Shark	kg.	Nil
0304 59 30	Seer	kg.	Nil
0304 59 40	Tuna	kg.	Nil
0304 59 90	Other	kg.	Nil
-	<i>Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :</i>		
0304 61 00	Tilapias (<i>Oreochromis spp.</i>)	kg.	Nil
0304 62 00	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg.	Nil
0304 63 00	Nile Perch (<i>Lates niloticus</i>)	kg.	Nil
0304 69 00	Other	kg.	Nil
-	<i>Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:</i>		
0304 71 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0304 72 00	Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	Nil
0304 73 00	Coalfish (<i>Pollachius virens</i>)	kg.	Nil
0304 74 00	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg.	Nil
0304 75 00	Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0304 79 00	Other	kg.	Nil
-	<i>Frozen fillets of other fish :</i>		
0304 81 00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i>)	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	rhodurus), <i>Atlantic salmon</i> (<i>Salmo salar</i>) and <i>Danube salmon</i> (<i>Hucho hucho</i>)		
0304 82 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	Nil
0304 83 00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg.	Nil
0304 84 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304 85 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0304 86 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0304 87 00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>]	kg.	Nil
0304 89	-- <i>Other:</i>		
0304 89 10	--- Hilsa	kg.	Nil
0304 89 20	--- Shark	kg.	Nil
0304 89 30	--- Seer	kg.	Nil
0304 89 90	--- Other	kg.	Nil
	<i>Other, frozen:</i>		
0304 91 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	Nil
0304 92 00	-- Toothfish (<i>Dissostichus spp.</i>)	kg.	Nil
0304 93 00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg.	Nil
0304 94 00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0304 95 00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0304 99 00	-- Other	kg.	Nil";
	(v) for heading 0305, tariff items 0305 10 00 to 0305 51 00, sub-heading 0305 59, tariff items 0305 59 10 to 0305 63 00, sub-heading 0305 69, tariff items 0305 69 10 to 0305 69 90 and the entries relating thereto, the following shall be substituted, namely:—		
"0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION		
0305 10 00	- Flours, meals and pellets, of fish fit for human consumption	kg.	Nil
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine	kg.	Nil
	- Fish fillets, dried, salted or in brine, but not smoked :		
0305 31 00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> ,	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	Mylopharyngodon piceus), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
0305 32 00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Uclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg.	Nil
0305 39 00	-- Other	kg.	Nil
	- Smoked fish, including fillets, other than edible fish offal :		
0305 41 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil
0305 42 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0305 43 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	Nil
0305 44 00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg.	Nil
0305 49 00	-- Other	kg.	Nil
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0305 59	-- Other:		
0305 59 10	--- Mumbai Duck	kg.	Nil
0305 59 20	--- Seer without head	kg.	Nil
0305 59 30	--- Sprats	kg.	Nil
0305 59 90	--- Other	kg.	Nil
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0305 62 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0305 63 00	-- Anchovies (<i>Engraulis</i> spp.)		
0305 64 00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg.	Nil
0305 69	-- Other:		
0305 69 10	--- Mumbai Duck	kg.	Nil
0305 69 20	--- Seer without head	kg.	Nil
0305 69 30	--- Sprats	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0305 69 90	--- Other	kg.	Nil
	- <i>Fish fins, heads, tails, maws and other edible fish offal :</i>		
0305 71 00	-- Shark fins	kg.	Nil
0305 72 00	-- Fish heads, tails and maws	kg.	Nil
0305 79 00	-- Other	kg.	Nil”;

(vi) in heading 0306,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.”;

(b) the sub-heading 0306 13, tariff items 0306 13 11, 0306 13 19, 0306 13 20 and the entries relating thereto shall be omitted;

(c) after tariff item 0306 14 00 and the entries relating thereto, the following shall be inserted, namely:—

“0306 15 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	Nil
0306 16	-- <i>Cold-water shrimps and prawns (Pandalus spp., Crangon crangon):</i>		
0306 16 10	--- Accelerated Freeze Dried (AFD)	kg.	Nil
0306 16 90	--- Other	kg.	Nil
0306 17	-- <i>Other shrimps and prawns :</i>		
	--- <i>Scampi (Macrobrachium spp):</i>		
0306 17 11	---- Accelerated Freeze Dried (AFD)	kg.	Nil
0306 17 19	---- Other	kg.	Nil
0306 17 90	--- Other	kg.	Nil”;

(d) sub-heading 0306 23, tariff items 0306 23 10 and 0306 23 90 and the entries relating thereto shall be omitted;

(e) after tariff item 0306 24 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be inserted, namely:—

“0306 25 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	Nil
0306 26 00	-- Cold-water shrimps and prawns (<i>Pandalus spp., Crangon crangon</i>)	kg.	Nil
0306 27	-- <i>Other shrimps and prawns:</i>		
0306 27 10	--- Powdered	kg.	Nil
0306 27 90	--- Other	kg.	Nil”;

(vii) in heading 0307,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

“MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION”;			
(b) for tariff item 0307 10 00 and the entries relating thereto, the following shall be substituted, namely:—			
	“- Oysters :		
0307 11 00	-- Live, fresh or chilled	kg.	Nil
0307 19 00	-- Other	kg.	Nil”;
(c) for tariff items 0307 60 00 to 0307 99 90 and the entries relating thereto, the following shall be substituted, namely:—			
“0307 60 00	- Snails, other than sea snails	kg.	Nil
	- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :		
0307 71 00	-- Live, fresh or chilled	kg.	Nil
0307 79 00	-- Other	kg.	Nil
	- Abalone (<i>Haliotis spp.</i>):		
0307 81 00	-- Live, fresh or chilled	kg.	Nil
0307 89 00	-- Other	kg.	Nil
	- Other, including flours, meals and pellets, fit for human consumption :		
0307 91 00	-- Live, fresh or chilled	kg.	Nil
0307 99 00	-- Other	kg.	Nil”;
(viii) after tariff item 0307 99 00 as so substituted, the following heading, sub-heading, tariff items and entries shall be inserted, namely:—			
“0308	AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION		
	- Sea cucumbers (<i>Stichopus japonicus, Holothurioidea</i>) :		
0308 11 00	-- Live, fresh or chilled	kg.	Nil
0308 19 00	-- Other	kg.	Nil
	- Sea urchins (<i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus</i>) :		
0308 21 00	-- Live, fresh or chilled	kg.	Nil
0308 29 00	-- Other	kg.	Nil
0308 30	- Jellyfish (<i>Rhopilema spp.</i>):		
0308 30 10	--- Live, fresh or chilled	kg.	Nil
0308 30 20	--- Dried, salted or frozen	kg.	Nil
0308 90 00	-- Other	kg.	Nil”;

(4) in Chapter 4,—

(i) in heading 0401, for tariff item 0401 30 00 and the entries relating thereto, the following shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
"0401 40 00 -	Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	Nil
0401 50 00 -	Of a fat content, by weight, exceeding 10%	kg.	Nil";
(ii) for heading 0407, sub-heading 0407 00, tariff items 0407 00 10 to 0407 00 90, and the entries relating thereto, the following shall be substituted, namely:—			
" 0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
-	<i>Fertilised eggs for incubation:</i>		
0407 11 00 --	Of fowls of the species <i>Gallus domesticus</i>	u	
0407 19	<i>Other:</i>		
0407 19 10 ---	Of ducks	u	
0407 19 90 ---	Other	u	
-	<i>Other fresh eggs :</i>		
0407 21 00 --	Of fowls of the species <i>Gallus domesticus</i>	u	
0407 29 00 --	Other	u	
0407 90 00 -	Other	u";	
(5) in Chapter 6,—			
(i) in heading 0603, after tariff item 0603 14 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0603 15 00 --	Lilies (<i>Lilium spp.</i>)	kg.;	
(ii) in heading 0604, for tariff items 0604 10 00 to 0604 99 00 and the entries relating thereto, the following shall be substituted, namely:—			
"0604 20 00 -	Fresh	kg.	
0604 90 00 -	Other	kg.;	
(6) in Chapter 7,—			
(i) in heading 0709, for sub-heading 0709 90, tariff items 0709 90 10 to 0709 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
"-	<i>Other :</i>		
0709 91 00 --	Globe artichokes	kg.	Nil
0709 92 00 --	Olives	kg.	Nil
0709 93 00 --	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg.	Nil
0709 99	<i>Other:</i>		
0709 99 10 ---	Green Pepper	kg.	Nil
0709 99 20 ---	Mixed vegetables	kg.	Nil
0709 99 90 ---	Other	kg.	Nil";
(ii) in heading 0713,—			
(a) after tariff item 0713 33 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0713 34 00 --	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	kg.	Nil
0713 35 00 --	Cow peas (<i>Vigna unguiculata</i>)	kg.	Nil";
(b) after tariff item 0713 50 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0713 60 00 -	Pigeon peas (<i>Cajanus cajan</i>)	kg.	Nil";
(c) for tariff items 0713 90 10 to 0713 90 99 and the entries relating thereto, the following shall be substituted, namely:—			

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
"0713 90 10	Split	kg.	Nil
0713 90 90	Other	kg.	Nil";
(iii) in heading 0714, after tariff item 0714 20 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0714 30 00	Yams (<i>Dioscorea spp.</i>)	kg.	Nil
0714 40 00	Taro (<i>Colocasia spp.</i>)	kg.	Nil
0714 50 00	Yautja (<i>Xanthosoma spp.</i>)	kg.	Nil";
(7) in Chapter 8,—			
(i) in heading 0801, after tariff item 0801 11 00 and the entries relating thereto, the following shall be inserted, namely:—			
"0801 12	<i>In the inner shell (endocarp):</i>		
0801 12 10	Fresh	kg.	Nil
0801 12 20	Dried	kg.	Nil
0801 12 90	Other	kg.	Nil";
(ii) in heading 0802, for tariff items 0802 40 00 to 0802 60 00, sub-heading 0802 90, tariff items 0802 90 11 to 0802 90 90 and the entries relating thereto, the following shall be substituted, namely:—			
"	<i>Chestnuts (Castanea spp.) :</i>		
0802 41 00	In shell	kg.	Nil
0802 42 00	Shelled	kg.	Nil
"	<i>Pistachios :</i>		
0802 51 00	In shell	kg.	Nil
0802 52 00	Shelled	kg.	Nil
"	<i>Macadamia nuts :</i>		
0802 61 00	In shell	kg.	Nil
0802 62 00	Shelled	kg.	Nil
0802 70 00	Kola nuts (<i>Cola spp.</i>)	kg.	Nil
0802 80	<i>Areca nuts:</i>		
0802 80 10	Whole	kg.	Nil
0802 80 20	Split	kg.	Nil
0802 80 30	Ground	kg.	Nil
0802 80 90	Other	kg.	Nil
0802 90 00	Other	kg.	Nil";
(iii) for tariff item 0803 00 00 and the entries relating thereto, the following heading, sub-headings, tariff items and entries shall be substituted, namely:—			
"0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED		
0803 10	<i>Plantains:</i>		
0803 10 10	Curry plantain	kg.	Nil
0803 10 90	Other	kg.	Nil
0803 90	<i>Other:</i>		
0803 90 10	Bananas, fresh	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0803 90 90	--- Other	kg.	Nil”;
	(iv) in heading 0808, for tariff item 0808 20 00 and the entries relating thereto, the following shall be substituted, namely:—		
“0808 30 00	- Pears	kg.	Nil
0808 40 00	- Quinces	kg.	Nil”;
	(v) in heading 0809, for tariff item 0809 20 00 and the entries relating thereto, the following shall be substituted, namely:—		
	“- <i>Cherries</i> :		
0809 21 00	-- Sour cherries (<i>Prunus cerasus</i>)	kg.	Nil
0809 29 00	-- Other	kg.	Nil”;
	(vi) in heading 0810,—		
	(a) after tariff item 0810 20 00 and the entries relating thereto, the following shall be inserted, namely:—		
“0810 30 00	- Black, white or red currants and gooseberries	kg.	Nil”;
	(b) after tariff item 0810 60 00 and the entries relating thereto, the following shall be inserted, namely:—		
“0810 70 00	- Persimmons	kg.	Nil”;
	(8) in Chapter 9,—		
	(i) in heading 0904, for sub-heading 0904 20, tariff items 0904 20 10 to 0904 20 90 and the entries relating thereto, the following shall be substituted, namely:—		
	“- <i>Fruits of the genus Capsicum or of the genus Pimenta</i> :		
0904 21	-- <i>Dried, neither crushed nor ground:</i>		
0904 21 10	--- Of genus <i>Capsicum</i>	kg.	Nil
0904 21 20	--- Of genus <i>Pimenta</i>	kg.	Nil
0904 22	-- <i>Crushed or ground:</i>		
	--- <i>Of genus Capsicum:</i>		
0904 22 11	---- Chilly Powder	kg.	Nil
0904 22 12	---- Chilly seeds	kg.	Nil
0904 22 19	---- Other	kg.	Nil
	--- <i>Of genus Pimenta:</i>		
0904 22 21	---- Powder	kg.	Nil
0904 22 29	---- Other	kg.	Nil”;
	(ii) for heading 0905, sub-heading 0905 00, tariff items 0905 00 10 to 0905 00 90 and the entries relating thereto, the following shall be substituted, namely:—		
“0905	VANILLA		
0905 10 00	- Neither crushed nor ground	kg.	Nil
0905 20 00	- Crushed or ground	kg.	Nil”;
	(iii) for heading 0907, tariff items 0907 00 10 to 0907 00 90 and the entries relating thereto, the following shall be substituted, namely:—		
“0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)		
0907 10	- <i>Neither crushed nor ground:</i>		
0907 10 10	--- Extracted	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0907 10 20	--- Not Extracted (other than stem)	kg.	Nil
0907 10 30	--- Stem	kg.	Nil
0907 10 90	--- Other	kg.	Nil
0907 20 00	- Crushed or ground	kg.	Nil”;
(iv) in heading 0908, for sub-heading 0908 10, tariff items 0908 10 10 to 0908 20 00, sub-heading 0908 30, tariff items 0908 30 10 to 0908 30 90 and the entries relating thereto, the following shall be substituted, namely:—			
“-	<i>Nutmeg:</i>		
0908 11	-- <i>Neither crushed nor ground:</i>		
0908 11 10	--- In shell	kg.	Nil
0908 11 20	--- Shelled	kg.	Nil
0908 12 00	-- Crushed or ground	kg.	Nil
-	<i>Mace:</i>		
0908 21 00	-- Neither crushed nor ground	kg.	Nil
0908 22 00	-- Crushed or ground	kg.	Nil
-	<i>Cardamoms:</i>		
0908 31	-- <i>Neither crushed nor ground:</i>		
0908 31 10	--- Large (amomum)	kg.	Nil
0908 31 20	--- Small (ellettaria), alleppey green	kg.	Nil
0908 31 30	--- Small, coorg green	kg.	Nil
0908 31 40	--- Small, bleached, half bleached or bleachable	kg.	Nil
0908 31 50	--- Small, mixed	kg.	Nil
0908 31 90	--- Other	kg.	Nil
0908 32	-- <i>Crushed or ground:</i>		
0908 32 10	--- Powder	kg.	Nil
0908 32 20	--- Small cardamom seeds	kg.	Nil
0908 32 30	--- Cardamom husk	kg.	Nil
0908 32 90	--- Other	kg.	Nil”;

(v) in heading 0909, for sub-heading 0909 10, tariff items 0909 10 11 to 0909 10 29, sub-heading 0909 20, tariff items 0909 20 10 and 0909 20 90, sub-heading 0909 30, tariff items 0909 30 11 to 0909 30 29, sub-heading 0909 40, tariff items 0909 40 10 and 0909 40 90, sub-heading 0909 50, tariff items 0909 50 11 to 0909 50 29 and the entries relating thereto, the following shall be substituted, namely:—

“-	<i>Seeds of coriander :</i>		
0909 21	-- <i>Neither crushed nor ground:</i>		
0909 21 10	--- Of seed quality	kg.	Nil
0909 21 90	--- Other	kg.	Nil
0909 22 00	-- Crushed or ground	kg.	Nil
-	<i>Seeds of cumin :</i>		
0909 31	-- <i>Neither crushed nor ground:</i>		
---	<i>Cumin, black:</i>		
0909 31 11	---- Of seed quality	kg.	Nil

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
0909 31 19	----	Other	kg.	Nil
	---	<i>Cumin, other than black:</i>		
0909 31 21	----	Of seed quality	kg.	Nil
0909 31 29	----	Other	kg.	Nil
0909 32 00	--	<i>Crushed or ground:</i>	kg.	Nil
	-	<i>Seeds of anise, badian, caraway or fennel; juniper berries:</i>		
0909 61	--	<i>Neither crushed nor ground:</i>		
	---	<i>Seeds of anise:</i>		
0909 61 11	----	Of seed quality	kg.	Nil
0909 61 19	----	Other	kg.	Nil
	---	<i>Seeds of badian:</i>		
0909 61 21	----	Of seed quality	kg.	Nil
0909 61 29	----	Other	kg.	Nil
	---	<i>Seeds of caraway or fennel:</i>		
0909 61 31	----	Of seed quality	kg.	Nil
0909 61 39	----	Other	kg.	Nil
	---	<i>juniper berries:</i>		
0909 61 41	----	Of seed quality	kg.	Nil
0909 61 49	----	Other	kg.	Nil
0909 62	--	<i>Crushed or ground:</i>		
0909 62 10	---	Anise	kg.	Nil
0909 62 20	---	Badian	kg.	Nil
0909 62 30	---	Caraway or Fennel	kg.	Nil
0909 62 40	---	Juniper berries	kg.	Nil”;

(vi) in heading 0910,—

(a) for sub-heading 0910 10, tariff items 0910 10 10 to 0910 10 90 and the entries relating thereto, the following shall be substituted, namely:—

	“-	<i>Ginger:</i>		
0910 11	--	<i>Neither crushed nor ground:</i>		
0910 11 10	---	Fresh	kg.	Nil
0910 11 20	---	Dried, unbleached	kg.	Nil
0910 11 30	---	Dried, bleached	kg.	Nil
0910 11 90	---	Other	kg.	Nil
0910 12	--	<i>Crushed or ground:</i>		
0910 12 10	---	Powder	kg.	Nil
0910 12 90	---	Other	kg.	Nil”;

(b) tariff items 0910 99 22 and 0910 99 31 and the entries relating thereto shall be omitted;

(9) in Chapter 10,—

(i) in heading 1001, for sub-heading 1001 10, tariff items 1001 10 10 and 1001 10 90, sub-heading 1001 90, tariff items 1001 90 10 to 1001 90 39 and the entries relating thereto, the following shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	“- Durum wheat :		
1001 11 00	-- Seed	kg.	
1001 19 00	-- Other	kg.	
	- Other :		
1001 91 00	-- Seed	kg.	
1001 99	-- Other:		
1001 99 10	--- Wheat	kg.	
1001 99 20	--- Meslin	kg.”;	
(ii) for heading 1002, sub-heading 1002 00, tariff items 1002 00 10 and 1002 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
“1002	RYE		
1002 10 00	- Seed	kg.	
1002 90 00	- Other	kg.”;	
(iii) for heading 1003, sub-heading 1003 00, tariff items 1003 00 10 and 1003 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
“1003	BARLEY		
1003 10 00	- Seed	kg.	
1003 90 00	- Other	kg.”;	
(iv) for heading 1004, sub-heading 1004 00, tariff items 1004 00 10 and 1004 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
“1004	OATS		
1004 10 00	- Seed	kg.	
1004 90 00	- Other	kg.”;	
(v) for heading 1007, sub-heading 1007 00, tariff items 1007 00 10 and 1007 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
“1007	GRAINSORGHUM		
1007 10 00	- Seed	kg.	
1007 90 00	- Other	kg.”;	
(vi) in heading 1008,—			
(a) for the entry in column (2), the following entry shall be substituted, namely:—			
“BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS”;			
(b) for sub-heading 1008 20, tariff items 1008 20 11 to 1008 20 39 and the entries relating thereto, the following shall be substituted, namely:—			
	“- Millet:		
1008 21	-- Seed:		
1008 21 10	--- Jawar	kg.	
1008 21 20	--- Bajra	kg.	
1008 21 30	--- Ragi	kg.	
1008 29	-- Other:		
1008 29 10	--- Jawar	kg.	
1008 29 20	--- Bajra	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1008 29 30	--- Ragi	kg.”;	
	(c) for sub-heading 1008 30 and the entries relating thereto, the following shall be substituted, namely:—		
“1008 30	- Canary seeds:”;		
	(d) after tariff item 1008 30 90 and the entries relating thereto, the following shall be inserted, namely:—		
“1008 40 00	- Fonio (<i>Digitaria</i> spp.)	kg.	
1008 50 00	- Quinoa (<i>Chenopodium quinoa</i>)	kg.	
1008 60 00	- Triticale	kg.”;	
	(10) in Chapter 11, in heading 1102,—		
	(i) tariff item 1102 10 00 and the entries relating thereto shall be omitted;		
	(ii) for tariff item 1102 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries, shall be substituted, namely:—		
“1102 90	- Other:		
1102 90 10	--- Rye flour	kg.	Nil
1102 90 90	--- Other	kg.	Nil”;
	(11) in Chapter 12,—		
	(i) for heading 1201, sub-heading 1201 00, tariff items 1201 00 10 and 1201 00 90 and the entries relating thereto, the following shall be substituted, namely:—		
“1201	SOYABEANS, WHETHER OR NOT BROKEN		
1201 10 00	- Seed	kg.	
1201 90 00	- Other	kg.”;	
	(ii) in heading 1202, for sub-heading 1202 10, tariff items 1202 10 11 to 1202 10 99, sub-heading 1202 20, tariff items 1202 20 10 and 1202 20 90 and the entries relating thereto, the following shall be substituted, namely:—		
“1202 30	- Seed:		
1202 30 10	--- H. P. S.	kg.	
1202 30 90	--- Other	kg.	
	- Other:		
1202 41	-- In shell:		
1202 41 10	--- H.P.S.	kg.	
1202 41 90	--- Other	kg.	
1202 42	-- Shelled, whether or not broken:		
1202 42 10	--- Kernels, H.P.S.	kg.	
1202 42 20	--- Kernels, other	kg.	
1202 42 90	--- Other	kg.”;	
	(iii) in heading 1207, for sub-headings 1207 10 and 1207 20, tariff items 1207 20 10 and 1207 20 90, sub-heading 1207 40, tariff items 1207 40 10 and 1207 40 90, sub-heading 1207 50, tariff items 1207 50 10 and 1207 50 90 and sub-heading 1207 60 and the entries relating thereto, the following shall be substituted, namely:—		
“1207 10	- Palm nuts and kernels:		
1207 10 10	--- Palm nuts	kg.	
1207 10 90	--- Palm kernels	kg.	
	- Cotton seeds :		
1207 21 00	-- Seed	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1207 29 00	-- Other	kg.	
1207 30	- <i>Castor oil seeds:</i>		
1207 30 10	--- Of seed quality	kg.	
1207 30 90	--- Other	kg.	
1207 40	- <i>Sesamum seeds:</i>		
1207 40 10	--- Of seed quality	kg.	
1207 40 90	--- Other	kg.	
1207 50	- <i>Mustard seeds:</i>		
1207 50 10	--- Of seed quality	kg.	
1207 50 90	--- Other	kg.	
1207 60	- <i>Safflower (Carthamus tinctorius) seeds:</i>		
1207 60 10	--- Of seed quality	kg.	
1207 60 90	--- Other	kg.	
1207 70	- <i>Melon seeds:</i>		
1207 70 10	--- Of seed quality	kg.	
1207 70 90	--- Other	kg.”;	

(iv) in heading 1209, for tariff items 1209 10 00 to 1209 25 00 and the entries relating thereto, the following shall be substituted, namely:—

“1209 10 00	- Sugar beet seeds	kg.	
	- <i>Seeds of forage plants :</i>		
1209 21 00	-- Lucerne (alfalfa) seeds	kg.	
1209 22 00	-- Clover (Trifolium spp.) seeds	kg.	
1209 23 00	-- Fescue seeds	kg.	
1209 24 00	-- Kentucky blue grass (Poa pratensis L.) seeds	kg.	
1209 25 00	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	kg.”;	

(v) in heading 1212,—

(a) for sub-heading 1212 20, tariff items 1212 20 10 and 1212 20 90 and the entries relating thereto, the following shall be substituted, namely:—

“-	<i>Seaweeds and other algae :</i>		
1212 21	-- <i>Fit for human consumption:</i>		
1212 21 10	--- Seaweeds	kg.	
1212 21 90	--- Other algae	kg.	
1212 29	-- <i>Other:</i>		
1212 29 10	--- Seaweeds	kg.	
1212 29 90	--- Other algae	kg.”;	

(b) after tariff item 1212 91 00 and the entries relating thereto, the following shall be inserted, namely:—

“1212 92 00	-- Locust beans (carob)	kg.	
1212 93 00	-- Sugar cane	kg.	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1212 94 00 --	Chicory roots	kg.”;	
	(12) in Chapter 15,—		
	(i) for tariff item 1501 00 00, and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—		
“1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503		
1501 10 00 -	Lard	kg.	5%
1501 20 00 -	Other pig fat	kg.	5%
1501 90 00 -	Other	kg.	5%”;
	(ii) for heading 1502, sub-heading 1502 00, tariff items 1502 00 10 to 1502 00 90 and the entries relating thereto, the following shall be substituted, namely:—		
“1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503		
1502 10 -	<i>Tallow:</i>		
1502 10 10 ---	Mutton tallow	kg.	5%
1502 10 90 ---	Other	kg.	5%
1502 90 -	<i>Other:</i>		
1502 90 10 ---	Unrendered Fats	kg.	5%
1502 90 20 ---	Rendered fats or solvent extraction fats	kg.	5%
1502 90 90 ---	Other	kg.	5%
	(13) in Chapter 16,—		
	(i) in sub-heading Note 2, for the words “fish and crustaceans”, the words “fish, crustaceans, molluscs and other aquatic invertebrates” shall be substituted;		
	(ii) in heading 1604,—		
	(a) after tariff item 1604 16 00 and the entries relating thereto, the following shall be inserted, namely:—		
“1604 17 00 --	Eels	kg.	5%”;
	(b) for tariff item 1604 30 00 and the entries relating thereto, the following shall be substituted, namely:—		
“-	<i>Caviar and caviar substitutes :</i>		
1604 31 00 --	Caviar	kg.	5%
1604 32 00 --	Caviar substitutes	kg.	5%”;
	(iii) in heading 1605,—		
	(a) for tariff item 1605 20 00 and the entries relating thereto, the following shall be substituted, namely:—		
“-	<i>Shrimps and prawns :</i>		
1605 21 00 --	Not in airtight container	kg.	5%
1605 29 00 --	Other	kg.	5%”;
	(b) for sub-heading 1605 90, tariff items 1605 90 10 to 1605 90 90 and the entries relating thereto, the following shall be substituted, namely:—		
“-	<i>Molluscs:</i>		
1605 51 00 --	Oysters	kg.	5%
1605 52 00 --	Scallops, including queen scallops	kg.	5%
1605 53 00 --	Mussels	kg.	5%
1605 54 00 --	Cuttle fish and squid	kg.	5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1605 55 00	-- Octopus	kg.	5%
1605 56 00	-- Clams, cockles and arkshells	kg.	5%
1605 57 00	-- Abalone	kg.	5%
1605 58 00	-- Snails, other than sea snails	kg.	5%
1605 59 00	-- Other	kg.	5%
	- <i>Other aquatic invertebrates :</i>		
1605 61 00	-- Sea cucumbers	kg.	5%
1605 62 00	-- Sea urchins	kg.	5%
1605 63 00	-- Jellyfish	kg.	5%
1605 69 00	-- Other	kg.	5%";

(14) in Chapter 17,—

(i) in sub-heading Note 1, for the figures and word "1701 11 and 1701 12", the figures and word "1701 12, 1701 13 and 1701 14" shall be substituted;

(ii) for sub-heading Note 2, the following shall be substituted, namely:—

2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

3. For the purposes of sub-heading 1701 12 or 1701 13 or 1701 14, "sugar" means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105°C, would be more than 90.;

(iii) for sub-heading 1701 11, tariff items 1701 11 10 to 1701 12 00 and the entries relating thereto, the following shall be substituted, namely:—

"1701 12 00	-- Beet sugar	kg.	16%
1701 13	-- <i>Cane sugar specified in Sub-heading Note 2 to this Chapter:</i>		
1701 13 10	--- Cane jaggery	kg.	16%
1701 13 20	--- Khandsari sugar	kg.	5%
1701 13 90	--- Other	kg.	16%
1701 14	-- <i>Other cane sugar:</i>		
1701 14 10	--- Cane jaggery	kg.	16%
1701 14 20	--- Khandsari sugar	kg.	5%
1701 14 90	--- Other	kg.	16%";

(15) in Chapter 20,—

(i) in heading 2003,—

(a) tariff item 2003 20 00 and the entries relating thereto shall be omitted;

(b) for tariff item 2003 90 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"2003 90	- <i>Other:</i>		
2003 90 10	--- Truffles	kg.	16%
2003 90 90	--- Other	kg.	16%";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(ii) in heading 2008, for tariff item 2008 92 00 and the entries relating thereto, the following shall be substituted, namely:—

“2008 93 00	--	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium Oxycoccus</i> <i>Vaccinium vitis-idaea</i>)	kg.	16%
2008 97 00	--	Mixtures	kg.	16%”;

(iii) in heading 2009, for sub-heading 2009 80, tariff items 2009 80 10 and 2009 80 90 and the entries relating thereto, the following shall be substituted, namely:—

2009 81 00	--	“- <i>Juice of any other single fruit or vegetable :</i> Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium Oxycoccus</i> <i>Vaccinium vitis-idaea</i>) juice	kg.	16%
2009 89	--	<i>Other:</i>		
2009 89 10	---	Mango juice	kg.	16%
2009 89 90	---	Other	kg.	16%”;

(16) in Chapter 21, in Note 3, for the words “vegetables or fruit,” the words “vegetables, fruit or nuts,” shall be substituted;

(17) in Chapter 24,—

(i) after NOTE 4, the following Sub-heading Note shall be inserted, namely:—

‘SUB-HEADING NOTE

For the purposes of sub-heading 2403 11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.’;

(ii) in heading 2403, for sub-heading 2403 10, tariff items 2403 10 10 to 2403 10 90 and the entries relating thereto, the following shall be substituted, namely:—

2403 11	--	“- <i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion :</i> <i>Water pipe tobacco specified in Sub-heading Note to this Chapter:</i>		
2403 11 10	---	Hukkah or gudaku tobacco	kg.	60%
2403 11 90	---	Other	kg.	60%
2403 19	--	<i>Other:</i>		
2403 19 10	---	Smoking mixtures for pipes and cigarettes	kg.	360%
		<i>Biris:</i>		
2403 19	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	Rs. 12 per thousand
2403 19 29	----	Other	Tu	Rs. 30 per thousand
2403 19 90	---	Other	kg.	40%”;

(18) in Chapter 25, for heading 2528, tariff item 2528 10 00, sub-heading 2528 90, tariff items 2528 90 10 to 2528 90 90 and the entries relating thereto, the following shall be substituted, namely:—

“2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85 % OF H ₃ BO ₃ CALCULATED ON THE DRY WEIGHT
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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2528 00	-		
	<i>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight:</i>		
2528 00 10	---	kg.	Nil
	Natural sodium borates and cocentrates thereof (whether or not calcined)		
2528 00 20	---	kg.	Nil
	Natural boric acid (containing not more than 85% of H ₃ BO ₃)		
2528 00 30	---	kg.	Nil
	Natural calcium borates and concentrates thereof (whether or not calcined)		
2528 00 90	---	kg.	Nil";
	Other		

(19) in Chapter 27,—

(i) in Sub-heading Note 4, for the figures "2710 11", the figures "2710 12" shall be substituted;

(ii) after Sub-heading Note 4, the following shall be inserted, namely:—

'5. For the purposes of the sub-headings of heading 2710, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.'

(iii) in Supplementary Note, in clause (a), for the brackets, words and figures "(tariff items 2710 11 11, 2710 11 12 and 2710 11 13)", the brackets, words and figures "(tariff items 2710 12 11, 2710 12 12 and 2710 12 13)" shall be substituted;

(iv) in heading 2710,—

(a) in the portion occurring immediately after the heading 2710, in column (2), for the words "other than waste oil", the words "other than those containing biodiesel and other than waste oil" shall be substituted;

(b) for sub-heading 2710 11, tariff items 2710 11 11 to 2710 11 90 and the entries relating thereto, the following shall be substituted, namely:—

"2710 12	--	<i>Light oils and preparations:</i>		
	---	<i>Motor spirit:</i>		
2710 12 11	----	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55 – 115 ⁰ C	kg.	16% + Rs. 15.00 per litre
2710 12 12	----	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63 – 70 ⁰ C	kg.	16% + Rs. 15.00 per litre
2710 12 13	----	Other Special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	16% + Rs. 15.00 per litre
2710 12 19	----	Other	kg.	16% + Rs. 15.00 per litre
2710 12 20	---	Natural gasoline liquid (NGL)	kg.	16% + Rs. 15.00 per litre
2710 12 90	---	Other	kg.	16% + Rs. 15.00 per litre";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(c) after tariff item 2710 19 90 and the entries relating thereto, the following shall be inserted, namely:—			
“2710 20 00 -	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg.	16% + Rs. 15.00 per litre”;
(20) in Chapter 28,—			
(i) after Note 9, the following Sub-heading Note shall be inserted, namely:—			
‘SUB-HEADING NOTE:			
For the purposes of sub-heading 2852 10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29.’;			
(ii) for tariff item 2852 00 00 and the entries relating thereto, the following heading, tariff items and entries shall be substituted, namely:—			
“2852	INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS		
2852 10 00 -	Chemically defined	kg.	16%
2852 90 00 -	Other	kg.	16%”;
(21) in Chapter 29,—			
(i) in Note 2,—			
(a) after clause (d), the following clause shall be inserted, namely:—			
“(e) Immunological products of heading 3002;”;			
(b) the existing clauses (e), (f), (g), (h), (ij) and (k) shall be re-lettered as clauses (f), (g), (h), (ij), (k) and (l) respectively;			
(ii) in heading 2903, for tariff items 2903 41 00 to 2903 69 90 and the entries relating thereto, the following shall be substituted, namely:—			
“2903 71 00 --	Chlorodifluoromethane	kg.	16%
2903 72 00 --	Dichlorotrifluoroethanes	kg.	16%
2903 73 00 --	Dichlorofluoroethanes	kg.	16%
2903 74 00 --	Chlorodifluoroethanes	kg.	16%
2903 75 00 --	Dichloropentafluoropropanes	kg.	16%
2903 76 --	<i>Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:</i>		
2903 76 10 ---	Bromochlorodifluoromethane	kg.	16%
2903 76 20 ---	Bromotrifluoromethane	kg.	16%
2903 76 30 ---	Dibromotetrafluoroethanes	kg.	16%
2903 77 --	<i>Other, perhalogenated only with fluorine and chlorine:</i>		
	<i>Chlorofluoromethanes:</i>		
2903 77 11 ----	Chlorotrifluoromethane	kg.	16%
2903 77 12 ----	Dichlorodifluoromethane	kg.	16%
2903 77 13 ----	Trichlorofluoromethane	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>Chlorofluoroethanes:</i>		
2903 77 21	Chloropentafluoroethane	kg.	16%
2903 77 22	1,2-Dichlorotetrafluoroethane	kg.	16%
2903 77 23	Trichlorotrifluoroethane	kg.	16%
2903 77 24	Tetrachlorodifluoroethane	kg.	16%
2903 77 25	Pentachlorofluoroethane	kg.	16%
	<i>Chlorofluoropropanes:</i>		
2903 77 31	Chloroheptafluoropropane	kg.	16%
2903 77 32	Dichlorohexafluoropropane	kg.	16%
2903 77 33	Trichloropentafluoropropane	kg.	16%
2903 77 34	Tetrachlorotetrafluoropropane	kg.	16%
2903 77 35	Pentachlorotrifluoropropane	kg.	16%
2903 77 36	Hexachlorodifluoropropane	kg.	16%
2903 77 37	Heptachlorofluoropropane	kg.	16%
2903 77 90	Other derivatives, perhalogenated only with fluorine and chlorine	kg.	16%
2903 78 00	Other perhalogenated derivatives	kg.	16%
2903 79 00	Other	kg.	16%
	<i>Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :</i>		
2903 81 00	1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN)	kg.	16%
2903 82 00	Aldrin (ISO), chlordane (ISO)	kg.	16%
2903 89 00	Other	kg.	16%
	<i>Halogenated derivatives of aromatic hydrocarbons :</i>		
2903 91	<i>Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:</i>		
2903 91 10	Chlorobenzene (monochloro)	kg.	16%
2903 91 20	o-dichlorobenzene (Orthodichlorobenzene)	kg.	16%
2903 91 30	p-dichlorobenzene (Paradichlorobenzene)	kg.	16%
2903 92	<i>Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>		
2903 92 10	Hexachlorobenzene (ISO)	kg.	16%
	<i>DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane]:</i>		
2903 92 21	DDT Technical 75 Wdp	kg.	16%
2903 92 29	Other	kg.	16%
2903 99	<i>Other:</i>		
2903 99 10	Chlorofluorobenzene	kg.	16%
2903 99 20	Benzalchloride (Benzyl dichloride)	kg.	16%
2903 99 30	Benzotrichloride	kg.	16%
2903 99 40	Benzylchloride	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2903 99 50	--- Parachlorotoluene (4-chloromethyl benzene)	kg.	16%
2903 99 60	--- Naphthalene, chlorinated	kg.	16%
2903 99 70	--- Chlorofluoro aniline	kg.	16%
2903 99 90	--- Other	kg.	16%";
(iii) in heading 2908, after tariff item 2908 91 00 and the entries relating thereto, the following shall be inserted, namely:—			
"2908 92 00	-- 4,6-Dinitro-o-cresol [DNOC (ISO)] and its salts	kg.	16%";
(iv) in heading 2912,—			
(a) for tariff items 2912 30 00 to 2912 41 00 and the entries relating thereto, the following shall be substituted, namely:—			
"Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
2912 41 00	-- Vanillin (4-hydroxy - 3 - methoxybenzaldehyde)	kg.	16%";
(b) for tariff item 2912 49 90 and the entries relating thereto, the following shall be substituted, namely:—			
"--- Other:			
2912 49 91	---- Aldehyde-alcohols	kg.	16%
2912 49 99	---- Other	kg.	16%";
(v) in heading 2914,—			
(a) sub-heading 2914 21, tariff items 2914 21 10 and 2914 21 20 and the entries relating thereto shall be omitted;			
(b) after tariff item 2914 29 10 and the entries relating thereto, the following shall be inserted, namely:—			
"--- Camphor:			
2914 29 21	---- Natural	kg.	16%
2914 29 22	---- Synthetic	kg.	16%";
(vi) in heading 2916,—			
(a) after tariff item 2916 15 90 and the entries relating thereto, the following shall be inserted, namely:—			
"2916 16 00	-- Binapacryl (ISO)	kg.	16%";
(b) tariff items 2916 35 00 and 2916 36 00 and the entries relating thereto shall be omitted;			
(vii) for heading 2931, sub-heading 2931 00, tariff items 2931 00 20 to 2931 00 90 and the entries relating thereto, the following shall be substituted, namely:—			
"2931	OTHER ORGANO-INORGANIC COMPOUNDS		
2931 10	- Tetramethyl lead and tetraethyl lead:		
2931 10 10	--- Tetramethyl lead	kg.	16%
2931 10 20	--- Tetraethyl lead	kg.	16%
2931 20 00	- Tributyltin compounds	kg.	16%
2931 90	- Other:		
2931 90 10	--- Organo arsenic compounds	kg.	16%
2931 90 90	--- Other	kg.	16%";
(viii) in heading 2932, for tariff items 2932 19 90 to 2932 21 00, sub-heading 2932 29, tariff items 2932 29 10 to 2932 29 90 and the entries relating thereto, the following shall be substituted, namely:—			
"2932 19 90	--- Other	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2932 20	- <i>Lactones:</i>		
2932 20 10	--- Coumarin, methylcoumarins and ethylcoumarins	kg.	16%
2932 20 20	--- Phenolphthalein	kg.	16%
2932 20 90	--- Other	kg.	16%";

(ix) in heading 2937, for the tariff items 2937 29 00 to 2937 90 00 and the entries relating thereto, the following shall be substituted, namely:—

"2937 29 00	-- Other	kg.	16%
2937 50 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg.	16%
2937 90	- <i>Other:</i>		
	--- <i>Catecholamine hormones, their derivatives and structural analogues:</i>		
2937 90 11	---- Epinethrine	kg.	16%
2937 90 19	---- Other	kg.	16%
2937 90 20	--- Amino-acid derivatives	kg.	16%
2937 90 90	--- Other	kg.	16%";

(x) in heading 2939, after tariff item 2939 43 00 and the entries relating thereto, the following shall be inserted, namely:—

"2939 44 00	-- Norephedrine and its salts	kg.	16%";
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(22) in Chapter 30,—

(i) in Note 1,—

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

"(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 2106 or 3824);";

(b) the existing clauses (b) to (g) shall be re-lettered as clauses (c) to (h) thereof.

(ii) for Note 2, the following shall be substituted, namely:—

"2. For the purposes of heading 3002, the expression "immunological products" applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).";

(iii) in heading 3002,—

(a) for the entry in column (2), the following entry shall be substituted, namely:—

"HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS";

(b) for sub-heading 3002 10 and the entry relating thereto, the following shall be substituted, namely:—

"3002 10	- <i>Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.</i> ";		
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Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(23) in Chapter 37, in heading 3702,—			
(i) for sub-heading 3702 51, tariff items 3702 51 10 to 3702 51 90, sub-heading 3702 52, tariff items 3702 52 10 to 3702 52 90 and the entries relating thereto, the following shall be substituted, namely:—			
“3702 52	--	Of a width not exceeding 16 mm:	
3702 52 10	---	Finished rolls of cinematographic positive	m 16%
3702 52 20	---	Other cinematographic film	m 16%
3702 52 90	---	Other	m 16%”;
(ii) for tariff item 3702 91 00, sub-heading 3702 93, tariff items 3702 93 10 and 3702 93 90, sub-heading 3702 94, tariff items 3702 94 10 and 3702 94 90, sub-heading 3702 95, tariff items 3702 95 10 and 3702 95 90 and the entries relating thereto, the following shall be substituted, namely:—			
“3702 96	--	Of a width not exceeding 35 mm and of a length not exceeding 30 m:	
	---	Cinematographic film:	
3702 96 11	----	Not exceeding 16 mm	m 16%
3702 96 19	----	Other	m 16%
3702 97	--	Of a width not exceeding 35 mm and of a length exceeding 30 m:	
	---	Cinematographic film:	
3702 97 11	----	Not exceeding 16 mm	m 16%
3702 97 19	----	Other	m 16%
3702 98	--	Of a width exceeding 35 mm:	
3702 98 10	---	Cinematographic film	m 16%
3702 98 90	---	Other	m 16%”;

(24) in Chapter 38,—

(i) in Note 3, for clause (d), the following clause shall be substituted, namely:—

“(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and”;

(ii) after Note 6, the following Note shall be inserted, namely:—

“7. For the purposes of heading 3826, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.”;

(iii) the existing Notes 7, 8 and 9 shall be re-numbered as Notes 8, 9 and 10 thereof.

(iv) for Sub-heading Note 1, the following shall be substituted, namely:—

“1. Sub-heading 3808 50 covers only goods of heading 3808, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl) ethane]; dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol [DNOC (ISO)] or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808 50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).”;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(v) after tariff item 3825 90 00 and the entries relating thereto, the following shall be inserted, namely:—

"3826 00 00	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	kg.	16%";
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(25) in Chapter 41, in heading 4101, for sub-heading 4101 20, the following shall be substituted, namely:—

"4101 20	- <i>Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted or 16 kg. when fresh, wet-salted or otherwise preserved.</i> ";		
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(26) in Chapter 42,—

(i) for Note 1, the following Notes shall be substituted, namely:—

'1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

(a) sterile surgical catgut or similar sterile suture materials (heading 3006);

(b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);

(c) made up articles of netting (5608);

(d) articles of Chapter 64;

(e) headgear or parts thereof of Chapter 65;

(f) whips, rigid-crops or articles of heading 6602;

(g) cuff-links, bracelets or other imitation jewellery (heading 7117);

(h) fittings or trimmings for harness, such as stirrups, bits, horse, brasses and buckles, separately presented (generally Section XV);

(i) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);

(k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.;

(ii) the existing Notes 2 and 3 shall be re-numbered as Notes 3 and 4 thereof and in Note 3 as so re-numbered, in clause (A), for the word and figure "Note 1", the word and figure "Note 2" shall be substituted;

(iii) in heading 4202,—

(a) for sub-heading 4202 11 and the entries relating thereto, the following shall be substituted, namely:—

"4202 11	-- <i>with outer surface of leather or of composition leather.</i> ";		
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(b) for sub-heading 4202 21 and the entries relating thereto, the following shall be substituted, namely:—

"4202 21	-- <i>with outer surface of leather or of composition leather.</i> ";		
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(c) for sub-heading 4202 31 and the entries relating thereto, the following shall be substituted, namely:—

"4202 31	-- <i>with outer surface of leather or of composition leather.</i> ";		
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(d) for tariff item 4202 91 00 and the entries relating thereto, the following shall be substituted, namely:—

"4202 91 00	-- with outer surface of leather or of composition leather	u	16%";
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(27) in Chapter 44,—

(i) for the words "sub-heading Note", the words "sub-heading Notes" shall be substituted;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

(ii) for sub-heading Note, the following sub-heading Notes shall be substituted, namely:—

‘1. For the purposes of sub-heading 4401 31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2. For the purposes of tariff item 4403 41 00, sub-heading 4403 49, tariff items 4407 21 00 to 4407 28 00, sub-headings 4407 29, 4408 31, 4408 39 and 4412 31, the expression “tropical wood” means one of the following types of wood:

Abura, Acajou, d’Afrque, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosip, Kotibe, Koto, Light red Meranti, Limba, Louro, Macaranduba, Mahagony, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyathoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.’;

(iii) in heading 4401, for tariff item 4401 30 00 and the entries relating thereto, the following shall be substituted, namely:—

	“-	<i>Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :</i>		
4401 31 00	--	Wood pellets	mt	16%
4401 39 00	--	Other	mt	16%”;

(28) in Chapter 47, in heading 4706, for tariff item 4706 93 00 and the entries relating thereto, the following shall be substituted, namely:—

“4706 93 00	--	Obtained by a combination of mechanical and chemical processes	kg.	5%”;
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(29) in Chapter 48,—

(i) in Note 2,—

(a) in clause (o), the word “or” occurring at the end shall be omitted;

(b) for clause (p), the following clauses shall be substituted, namely:—

“(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) Articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies].”;

(ii) in Sub-heading Notes 3 and 4, for the words “obtained by a semi-chemical pulping process” and “semi-chemical process”, where they occur, the words “obtained by a combination of mechanical and chemical pulping processes” shall be substituted;

(iii) in heading 4808, for tariff items 4808 20 00 and 4808 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“4808 40	-	<i>Kraft paper, creped or crinkled, whether or not embossed or perforated:</i>		
4808 40 10	---	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	16%

Tariff item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(iv) in heading 4811,—			
	(a) for tariff items 4811 51 00 and 4811 59 00 and the entries relating thereto, the following shall be substituted, namely:—		
“4811 51	-- Bleached, weighing more than 150 g/m:		
4811 51 10	--- Aseptic packaging paper	kg.	16%
4811 51 90	--- Other	kg.	16%
4811 59	-- Other:		
4811 59 10	--- Aseptic packaging paper	kg.	16%
4811 59 90	--- Other	kg.	16%”;

(b) the tariff item 4811 90 92 and the entries relating thereto shall be omitted;

(v) in heading 4814, tariff item 4814 10 00 and the entries relating thereto shall be omitted;

(vi) in heading 4818,—

(a) in the entry in column (2), the words “NAPKINS FOR BABIES, TAMPONS,” shall be omitted;

(b) sub-heading 4818 40, tariff items 4818 40 10 and 4818 40 90 and the entries relating thereto shall be omitted;

(30) in Section XI,—

(i) in Note 1, for clause (u), the following clause shall be substituted, namely:—

“(u) Articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies]; or”;

(ii) in Note 7,—

(A) after clause (b), the following clause shall be inserted, namely:—

“(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;”;

(B) the existing clauses (c) to (f) shall be re-lettered as clauses (d) to (g) thereof;

(31) in Chapter 56,—

(i) in Note 1,—

(a) in clause (d), the word “or”, occurring at the end, shall be omitted;

(b) after clause (e), the following clause shall be inserted, namely:—

“(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 9619.”;

(ii) in heading 5601, the tariff item 5601 10 00 and the entries relating thereto shall be omitted;

(32) in Chapter 58, in heading 5801,—

(i) tariff items 5801 24 00 and 5801 25 00 and the entries relating thereto shall be omitted;

(ii) after tariff item 5801 26 00 and the entries relating thereto, the following shall be inserted, namely:—

‘5801 27	-- Warp pile fabrics:		
5801 27 10	--- Warp pile fabrics, “epingle” (uncut)	m ²	10%
5801 27 20	--- Warp pile fabrics, cut	m ²	10%
5801 27 90	--- Other	m ²	10%”;

(iii) sub-heading 5801 34, tariff items 5801 34 10 to 5801 35 00 and the entries relating thereto shall be omitted;

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(iv) after tariff item 5801 36 90 and the entries relating thereto, the following shall be inserted, namely:—			
'5801 37	-- Warp pile fabrics:		
	--- Warp pile fabrics, "epingle" (uncut):		
5801 37 11	---- Velvet	m ²	10%
5801 37 19	---- Other	m ²	10%
5801 37 20	--- Warp pile fabrics, cut	m ²	10%
5801 37 90	--- Other	m ²	10%';
(33) in Chapter 61, in Note 6, in clause (a), the words "it also covers babies' napkins;", occurring at the end, shall be omitted;			
(34) in Chapter 62,—			
(i) in Note 4, in clause (a), the words "it also covers babies' napkins;", occurring at the end, shall be omitted;			
(ii) in heading 6211,—			
(a) tariff item 6211 41 00 and the entries relating thereto shall be omitted;			
(b) for tariff item 6211 49 00 and the entries relating thereto, the following shall be substituted, namely:—			
"6211 49	-- Of other textile materials:		
6211 49 10	--- Of wool or fine animal hair	u	10%
6211 49 90	--- Other	u	10%";
(35) in Chapter 63, in heading 6306, for tariff items 6306 40 00 to 6306 99 00 and the entries relating thereto, the following shall be substituted, namely:—			
"6306 40 00	- Pneumatic mattresses	u	10%
6306 90	- Other:		
6306 90 10	--- Of cotton	kg.	10%
6306 90 90	--- Of other textile materials	kg.	10%";
(36) in Chapter 64, in heading 6406, for tariff items 6406 20 00 to 6406 91 00, sub-heading 6406 99, tariff items 6406 99 10 to 6406 99 90 and the entries relating thereto, the following shall be substituted, namely:—			
"6406 20 00	- Outer soles and heels, of rubber or plastics	kg.	16%
6406 90	- Other:		
6406 90 10	--- Of wood	kg.	16%
6406 90 20	--- Leather parts other than soles and prepared uppers	kg.	16%
6406 90 30	--- Leather soles	kg.	16%
6406 90 40	--- Gaiters, leggings and similar articles	kg.	16%
6406 90 50	--- Parts of gaiters, leggings and similar articles	kg.	16%
6406 90 90	--- Other	kg.	16%";
(37) in Chapter 65, for heading 6505, tariff items 6505 10 00 and 6505 90 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be substituted, namely:—			
"6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED		
6505 00	Hats and other headgear, knitted or crocheted, or made up from lace,		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	<i>felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:</i>		
6505 00 10	--- Hair nets	kg.	16%
6505 00 90	--- Other	kg.	16%";
(38) in Chapter 68, in heading 6811, for tariff items 6811 83 00 and 6811 89 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
"6811 89	-- <i>Other articles:</i>		
6811 89 10	--- Tubes, pipes and tube or pipe fittings	kg.	16%
6811 89 90	--- Other	kg.	16%";
(39) in Chapter 73, in heading 7319, for tariff items 7319 20 00 and 7319 30 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
"7319 40	- <i>Safety pins and other pins:</i>		
7319 40 10	--- Safety pins	kg.	16%
7319 40 90	--- Other pins	kg.	16%";
(40) in Chapter 74,—			
(i) in heading 7404, after tariff item 7404 00 22 and the entries relating thereto, the following shall be inserted, namely:—			
"7404 00 23	----- Nickel Silver Scrap namely the following: mixed new nickel silver clippings covered by ISRI code word 'Maize', new nickel silver clippings covered by ISRI code word 'Major', new segregated nickel silver clippings covered by ISRI code word 'Malar', old nickel silver covered by ISRI code word 'Malic', nickel silver castings covered by ISRI code word 'Naggy', nickel silver turnings covered by ISRI code word 'Niece'	kg.	16%";
(ii) in heading 7418,—			
(a) in the portion occurring immediately after heading 7418, in the entry in column (2), the words " <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i> " shall be omitted;			
(b) for tariff item 7418 11 00, sub-heading 7418 19, tariff items 7418 19 10 to 7418 19 90 and the entries relating thereto, the following shall be substituted, namely:—			
"7418 10	- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</i>		
7418 10 10	--- Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
	--- <i>Utensils:</i>		
7418 10 21	----- Of Brass	kg.	16%
7418 10 22	----- Of Copper	kg.	16%
7418 10 23	----- Of other copper alloys	kg.	16%
7418 10 24	----- E.P.N.S. Ware	kg.	16%
	--- <i>Other:</i>		
7418 10 31	----- Of E.P.N.S.	kg.	16%
7418 10 39	----- Other	kg.	16%
7418 10 90	--- Parts	kg.	16%";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(41) in Chapter 75, in heading 7503, for tariff item 7503 00 10 and the entries relating thereto, the following shall be substituted, namely:—			
“7503 00 10	--- Nickel scrap, namely the following : New nickel scrap covered by ISRI code word ‘Aroma’; old nickel scrap covered by ISRI code word ‘Burly’; new cupro nickel clips and solids covered by ISRI code word ‘Dandy’; cupro nickel solids covered by ISRI code word ‘Daunt’; soldered cupro nickel solids covered by ISRI code word ‘Delta’; cupro nickel spinings, turnings, borings covered by ISRI code word ‘Decoy’; miscellaneous nickel copper and nickel copper iron covered by ISRI code word ‘Depth’; new R-monel clippings solids covered by ISRI code word ‘Hitch’; new mixed monel solids and clippings covered by ISRI code word ‘House’; old monel sheet and solids covered by ISRI code word ‘Ideal’; k-monel solids covered by ISRI code word ‘Indian’; soldered monel sheet and solids covered by ISRI code word ‘Junto’; monel castings covered by ISRI code ‘Lemon’; monel turnings covered by ISRI code word ‘Lemur’; nickel scrap obtained by breaking up of ships, boats and other floating structures	kg.	16%”;
(42) in Chapter 76, in heading 7615,—			
(i) in the portion occurring immediately after the heading 7615, in the entry in column (2), the words “- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.</i> ” shall be omitted;			
(ii) for tariff item 7615 11 00, sub-heading 7615 19, tariff items 7615 19 10 to 7615 19 90 and the entries relating thereto, the following shall be substituted, namely:—			
“7615 10	- <i>Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.</i>		
	--- <i>Pressure cookers, Solar collectors:</i>		
7615 10 11	---- Pressure cookers	kg.	16%
7615 10 12	---- Solar collectors	kg.	16%
	--- <i>Utensils:</i>		
7615 10 21	---- Non-stick	kg.	16%
7615 10 29	---- Other	kg.	16%
7615 10 30	--- Other table, kitchen or household articles	kg.	16%
7615 10 40	--- Pot scourers and scouring or polishing pads, gloves and the like	kg.	16%
7615 10 90	--- Parts	kg.	16%”;
(43) in Chapter 82,—			
(i) in heading 8201, tariff item 8201 20 00 and the entries relating thereto shall be omitted;			
(ii) in heading 8205,—			
(a) after tariff item 8205 59 30 and the entries relating thereto, the following shall be inserted, namely:—			
“8205 59 40	--- Forks other than those of heading 8201 and 8215	kg.	16%”;
(b) for sub-heading 8205 80, tariff items 8205 80 10 to 8205 90 00 and the entries relating thereto, the following shall be substituted, namely:—			
“8205 90	- <i>Other, including sets of articles of two or more sub-headings of this heading:</i>		
8205 90 10	--- Anvils and portable forges	kg.	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8205 90 20	Grinding wheels with frame, hand or pedal-operated	kg.	16%
8205 90 30	Sets of articles of two or more of the foregoing sub-headings	kg.	16%
8205 90 90	Other	kg.	16%";

(44) in Section XVI, in Note 1, in clause (a), for the brackets, word and figures "(heading 4010);", the brackets, word and figures "(heading 4010)," shall be substituted;

(45) in Chapter 84,—

(i) in Note 2, for the words, figures and brackets "Heading 8424 does not cover; Ink-jet printing machines (heading 8443).", the following shall be substituted, namely:—

"Heading 8424 does not cover :

(a) Ink-jet printing machines (heading 8443); or

(b) Water-jet cutting machines (heading 8456).";

(ii) in Note 9, in clause (C), in sub-clause (ii), the word "and" shall be omitted;

(iii) in heading 8425, in column (2), for the words "- Other winches; capstans:" occurring after tariff item 8425 19 20, the words "- winches; capstans:" shall be substituted;

(iv) in heading 8452, for sub-heading 8452 40, tariff items 8452 40 10 and 8452 40 90, sub-heading 8452 90, tariff items 8452 90 10 and 8452 90 90 and the entries relating thereto, the following shall be substituted, namely:—

"8452 90	-	<i>Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:</i>		
	---	<i>Furniture, bases and covers for sewing machines and parts thereof:</i>		
8452 90 11	----	Furniture, bases and covers	kg.	5%
8452 90 19	----	Parts of furniture, bases and covers of sewing machines	kg.	5%
	---	<i>Other parts of sewing machines:</i>		
8452 90 91	----	Of household sewing machines	kg.	5%
8452 90 99	----	Other	kg.	5%";

(v) in heading 8456, in the entry in column (2), for the words "OR PLASMA ARC PROCESSES", the words "OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES" shall be substituted;

(vi) in heading 8479, after tariff item 8479 60 00 and the entries relating thereto, the following shall be inserted, namely:—

	"-	<i>Passenger boarding bridges:</i>		
8479 71 00	--	Of a kind used in airports	u	16%
8479 79 00	--	Other	u	16%";

(46) in Chapter 85,—

(i) in Note 1, in clause (d), for the words, brackets and figures "purposes (Chapter 90)", the words, brackets and figures "sciences (heading 9018);" shall be substituted;

(ii) in heading 8507, after tariff item 8507 40 00 and the entries relating thereto, the following shall be inserted, namely:—

"8507 50 00	-	Nickel-metal hydride	u	16%
8507 60 00	-	Lithium-ion	u	16%";

(iii) in heading 8522, in the entry in column (2), for the words and figures "HEADINGS 8519 TO 8521", the words and figures "HEADINGS 8519 OR 8521" shall be substituted;

(iv) in heading 8523, for sub-heading 8523 40, tariff items 8523 40 10 to 8523 40 90 and the entries relating thereto, the following shall be substituted, namely:—

	"-	<i>Optical media:</i>		
8523 41	--	<i>Unrecorded:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
8523 41 10	--- Compact disc (Audio/video)	u	16%
8523 41 20	--- Blank master discs (that is, substrate) for producing stamper for compact disc	u	16%
8523 41 30	--- Matrices for production of records; prepared record blank	u	16%
8523 41 40	--- Cartridge tape	u	16%
8523 41 50	--- 1/2" Videocassette suitable to work with digital VCR	u	16%
8523 41 60	--- DVD	u	16%
8523 41 90	--- Other	u	16%
8523 49	-- <i>Other:</i>		
8523 49 10	--- Compact disc (Audio)	u	16%
8523 49 20	--- Compact disc (video)	u	16%
8523 49 30	--- Stamper for CD audio, CD video and CD-ROM	u	16%
8523 49 40	--- DVD	u	16%
8523 49 50	--- Matrices for production of records; prepared record blank	u	16%
8523 49 60	--- Cartridge tape	u	16%
8523 49 70	--- 1/2" Videocassette suitable to work with digital VCR	u	16%
8523 49 90	--- Other	u	16%";

(v) in heading 8528, for sub-heading 8528 73 and the entries relating thereto, the following shall be substituted, namely:—

"8528 73 -- *Other, Monochrome:*"

(vi) in heading 8540,—

(a) for tariff item 8540 12 00 and the entries relating thereto, the following shall be substituted, namely:—

"8540 12 00 -- Monochrome u 16%";

(b) for tariff item 8540 40 00 and 8540 50 00 and the entries relating thereto, the following shall be substituted, namely:—

"8540 40 - *Data or graphic display tubes, monochrome; data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:*

8540 40 10 --- Data or graphic display tubes, monochrome u 16%

8540 40 20 --- Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm u 16%";

(c) tariff item 8540 72 00 and the entries relating thereto shall be omitted;

(47) in Chapter 87, for tariff items 8714 11 00 and 8714 19 00 and the entries relating thereto, the following sub-heading, tariff item and entries shall be substituted, namely:—

"8714 10 - *Of motorcycles (including mopeds):*

8714 10 10 --- Saddles kg. 16%

8714 10 90 --- Other kg. 16%";

(48) in Chapter 90,—

(i) in heading 9007, for tariff items 9007 11 00 and 9007 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—

"9007 10 - *Cameras:*

9007 10 10 --- For film of less than 16 mm width or for double- 8 mm film u 16%

9007 10 90 --- Other u 16%";

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
(ii) in heading 9008, for tariff items 9008 10 00 to 9008 40 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“9008 50	- Projectors, enlargers and reducers:		
9008 50 10	--- Slide projectors	u	16%
9008 50 20	--- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	16%
9008 50 30	--- Other image projectors	u	16%
9008 50 40	--- Photographic (other than Cinematographic) enlargers and reducers	u	16%”;
(49) in Chapter 91,—			
(i) in heading 9109,—			
(a) in the portion occurring immediately after the heading 9109, in the entry in column (2), the words “-Electrically operated:” shall be omitted;			
(b) for tariff items 9109 11 00 and 9109 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“9109 10	- Electrically operated:		
9109 10 10	--- Of alarm clocks	u	16%
9109 10 90	--- Other	u	16%”;
(ii) in heading 9114,—			
(a) tariff item 9114 20 00 and the entries relating thereto shall be omitted;			
(b) for sub-heading 9114 90, tariff items 9114 90 10 and 9114 90 20 and the entries relating thereto, the following shall be substituted, namely:—			
“9114 90	- Other:		
9114 90 30	--- Jewels	kg.	16%
9114 90 90	--- Other:		
9114 90 91	---- For watches	kg.	16%
9114 90 92	---- For clocks	kg.	16%”;
(50) in Chapter 92, in heading 9205, for the entry in column (2), the following entry shall be substituted, namely:—			
“WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS.”;			
(51) In Chapter 93,—			
(i) in heading 9301,—			
(a) in the portion occurring immediately after the heading 9301, in the entry in column (2), the words “-Artillery weapons (for example, guns, howitzers and mortars):” shall be omitted;			
(b) for tariff items 9301 11 00 and 9301 19 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“9301 10	- Artillery weapons (for example, guns, howitzers and mortars):		
9301 10 10	--- Self propelled	u	5%
9301 10 90	--- Other	u	5%”;
(ii) in heading 9305, for tariff items 9305 10 00 to 9305 29 00 and the entries relating thereto, the following sub-heading, tariff items and entries shall be substituted, namely:—			
“9305 10 00	- Of revolvers or pistols	kg.	16%
9305 20	- Of shotguns or rifles of heading 9303:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9305 20 10	--- Shotgun barrels	kg.	16%
9305 20 90	--- Other	kg.	16%";
(52) in Chapter 94,—			
(i) in Note 1, in clause (g), for the words and figures "headings 8519 to 8521", the words and figures "heading 8519 or 8521" shall be substituted;			
(ii) in Note 2, for clause (a), the following clause shall be substituted, namely:—			
“(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;”;			
(53) in Chapter 95,—			
(i) in Note 1, in clause (m), for the words, brackets and figures “or radio remote control apparatus (heading 8526);”, the following shall be substituted, namely:—			
‘, discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);’;			
(ii) after Note 5, the following Sub-heading Note shall be inserted, namely:—			
“Sub-heading Note			
Sub-heading 9504 50 covers :			
(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or			
(b) Video game machines having a self-contained video screen, whether or not portable.			
This Sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).”;			
(iii) in heading 9504,—			
(a) in the entry in column (2), for the words “ARTICLES OF FUNFAIR” , the words “VIDEO GAME CONSOLES AND MACHINES, ARTICLES OF FUNFAIR” shall be substituted;			
(b) the tariff item 9504 10 00 and the entries relating thereto shall be omitted;			
(c) for Sub-heading 9504 30, tariff items 9504 30 10 to 9504 30 90 and the entries relating thereto, the following shall be substituted, namely:—			
“9504 30 00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	u	16%”;
(d) after tariff item 9504 40 00 and the entries relating thereto, the following shall be inserted, namely:—			
“9504 50 00	- Video game consoles and machines, other than those of sub-heading 9504 30	u	16%”;
(e) after tariff item 9504 90 10 and the entries relating thereto, the following shall be inserted, namely:—			
“9504 90 20	--- Carrom Board with or without coins and strikers	u	16%”;
(54) in Chapter 96,—			
(i) in heading 9608,—			
(a) for tariff items 9608 10 10 and 9608 10 90 and the entries relating thereto, the following shall be substituted, namely:—			
“--- With liquid ink (for rolling ball pen):			
9608 10 11	---- High value ball point pens	u	16%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
9608 10 12	Ball point pens with body or cap of precious metal or rolled precious metal	u	16%
9608 10 19	Other	u	16%
	<i>Other:</i>		
9608 10 91	High value ball point pens	u	16%
9608 10 92	Ball point pens with body or cap of precious metal or rolled precious metal	u	16%
9608 10 99	Other	u	16%";
(b) for tariff item 9608 20 00, sub-heading 9608 31, tariff items 9608 31 10, 9608 31 90, sub-heading 9608 39, tariff items 9608 39 10 to 9608 39 99 and the entries relating thereto, the following shall be substituted, namely:—			
"9608 20 00	Felt tipped and other porous-tipped pens and markers	u	16%
9608 30	<i>Fountain pens, stylograph pens and other pens:</i>		
	<i>Fountain pens:</i>		
9608 30 11	High value fountain pens	u	16%
9608 30 12	With body or cap of precious metal or rolled precious metal	u	16%
9608 30 19	Other	u	16%
	<i>Stylograph pens:</i>		
9608 30 21	High value pens	u	16%
9608 30 22	With body or cap of precious metal or rolled precious metal	u	16%
9608 30 29	Other	u	16%
	<i>Other :</i>		
9608 30 91	High value pens	u	16%
9608 30 92	With body or cap of precious metal or rolled precious metal	u	16%
9608 30 99	Other	u	16%";
(ii) after tariff item 9618 00 00 and the entries relating thereto, the following heading, sub-heading, tariff items and entries shall be inserted, namely:—			
"9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL		
9619 00	<i>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:</i>		
9619 00 10	Sanitary towels (pads) or sanitary napkins	kg.	5%
9619 00 20	Tampons	kg.	5%
9619 00 30	Napkins and napkin liners for babies	kg.	5%
9619 00 40	Clinical diapers	kg.	5%
9619 00 90	Others	kg.	5%".

THE TWELFTH SCHEDULE

[See section 73(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 day of February, 2010, namely:—

S. No.	Chapter Heading, Sub-heading or tariff item	Description of goods
(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 29th 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 78)

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 5007, 5111, 5112, 5208, 5209, 5210, 5211, 5212, 5407, 5408, 5512, 5513, 5514, 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.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by Order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 17th August, 2011

The following Act of Parliament received the assent of the President on the 17th August, 2011 and is hereby published for general information.

THE APPROPRIATION (No. 3) ACT, 2011

ACT No. 9 OF 2011

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2011-12.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

- | | |
|---|---|
| <p>1. This Act may be called the Appropriation (No. 3) Act, 2011.</p> <p>2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-four thousand seven hundred twenty-four crores and fifty lakh rupees only towards defraying the several charges which will come in the course of payment during the financial year 2011-12 in respect of the services specified in column 2 of the Schedule.</p> <p>3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.</p> | <p>Short title.</p> <p>Issue of Rs.
34724,50,00,000
out of the
Consolidated
Fund of India
for the
financial year
2011-12.</p> <p>Appropriation.</p> |
|---|---|

THE SCHEDULE
(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture and Cooperation Revenue	2,00,000	..	2,00,000
2	Department of Agricultural Research and Education Revenue	2,00,000	..	2,00,000
4	Atomic Energy Revenue	1,00,000	..	1,00,000
6	Department of Chemicals and Petrochemicals Revenue	420,21,00,000	..	420,21,00,000
9	Ministry of Civil Aviation Revenue	1,00,000	..	1,00,000
11	Department of Commerce Revenue	3,00,000	2,00,000	5,00,000
12	Department of Industrial Policy and Promotion Revenue	1,00,000	9,00,000	10,00,000
13	Department of Posts Capital		2,00,000	2,00,000
16	Department of Consumer Affairs Revenue	2,00,00,000	..	2,00,00,000
19	Ministry of Culture Revenue	15,04,00,000	..	15,04,00,000
22	Defence Services—Army Revenue	..	12,00,00,000	12,00,00,000
23	Defence Services—Navy Revenue	1,00,000	..	1,00,000
24	Defence Services—Air Force Revenue	85,56,00,000	..	85,56,00,000
27	Capital Outlay on Defence Services Capital	..	3,00,00,000	3,00,00,000
30	Ministry of Environment and Forests Revenue	1,00,000	..	1,00,000
31	Ministry of External Affairs Revenue	198,54,00,000	..	198,54,00,000
32	Department of Economic Affairs Revenue	1111,79,00,000	..	1111,79,00,000
		Capital	10612,83,00,000	10612,83,00,000
33	Department of Financial Services Capital	1,00,000	..	1,00,000
35	Transfers to State and Union territory Governments Capital	..	12000,00,00,000	12000,00,00,000
38	Department of Expenditure Revenue	90,00,000	..	90,00,000
40	Indian Audit and Accounts Department Revenue	25,00,00,000	..	25,00,00,000
41	Department of Revenue Revenue	1,00,000	..	1,00,000
45	Ministry of Food Processing Industries Revenue	95,50,00,000	..	95,50,00,000
46	Department of Health and Family Welfare Revenue	6,00,000	..	6,00,000
		Capital	1,00,000	1,00,000
47	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) Revenue	3,00,000	..	3,00,000
48	Department of Health Research Revenue	2,00,000	..	2,00,000
50	Department of Heavy Industry Revenue	32,00,000	..	32,00,000
52	Ministry of Home Affairs Revenue	1,00,000	..	1,00,000
53	Cabinet Revenue	434,64,00,000	..	434,64,00,000
54	Police Revenue	1759,47,00,000	..	1759,47,00,000
		Capital	2,00,000	2,00,000
57	Ministry of Housing and Urban Poverty Alleviation Revenue	1,00,000	..	1,00,000
58	Department of School Education and Literacy Revenue	2,00,000	..	2,00,000
59	Department of Higher Education Revenue	2,00,000	..	2,00,000
60	Ministry of Information and Broadcasting Capital	8,63,00,000	..	8,63,00,000
61	Ministry of Labour and Employment Revenue	1,00,000	..	1,00,000
66	Ministry of Mines Capital	68,87,00,000	..	68,87,00,000

1 No. of Vote	2 Services and purposes		3 Sums not exceeding		Total
			Voted by Parliament	Charged on the Consolidated Fund	
			Rs.	Rs.	Rs.
72	Ministry of Personnel, Public Grievances and Pensions	Revenue	2,00,000	..	2,00,000
73	Ministry of Petroleum and Natural Gas	Capital	1585,74,00,000	..	1585,74,00,000
74	Ministry of Planning	Revenue	1,00,000	..	1,00,000
75	Ministry of Power	Revenue	31,49,00,000	..	31,49,00,000
82	Department of Rural Development	Revenue	2300,01,00,000	..	2300,01,00,000
85	Department of Science and Technology	Revenue	2,00,000	..	2,00,000
87	Department of Biotechnology	Revenue	1,00,000	..	1,00,000
90	Department of Space	Capital	1,00,000	..	1,00,000
91	Ministry of Statistics and Programme Implementation	Revenue	2375,00,00,000	..	2375,00,00,000
93	Ministry of Textiles	Revenue	3,00,000	..	3,00,000
		Capital	18,00,00,000	..	18,00,00,000
94	Ministry of Tourism	Revenue	2,00,000	..	2,00,000
96	Andaman and Nicobar Islands	Revenue	35,56,00,000	..	35,56,00,000
101	Department of Urban Development	Revenue	1,00,000	..	1,00,000
		Capital	2,00,000	20,20,00,000	20,22,00,000
102	Public Works	Revenue	1,00,000	..	1,00,000
103	Stationery and Printing	Capital	3,55,00,000	..	3,55,00,000
104	Ministry of Water Resources	Revenue	1,00,000	..	1,00,000
105	Ministry of Women and Child Development	Revenue	1500,00,00,000	..	1500,00,00,000
	TOTAL		22689,17,00,000	12035,33,00,000	34724,50,00,000

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.

New Delhi, the 29th August, 2011

The following Act of Parliament received the assent of the President on the 27th August, 2011 and is hereby published for general information.

THE JAWAHARLAL INSTITUTE OF POST-GRADUATE MEDICAL EDUCATION AND RESEARCH, PUDUCHERRY (AMENDMENT) ACT, 2011

ACT No. 10 OF 2011

An Act to amend the Jawaharlal Institute of Post-Graduate Medical Education and Research, Puducherry Act, 2008.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. This Act may be called the Jawaharlal Institute of Post-Graduate Medical Education and Research, Puducherry (Amendment) Act, 2011. Short title.

2. In section 28 of the Jawaharlal Institute of Post-Graduate Medical Education and Research, Puducherry Act, 2008, in sub-section (1),— Amendment of section 28 of Act 19 of 2008.

(a) for the words “one year”, at both the places where they occur, the words “three and one-half years” shall be substituted;

(b) in the proviso, for the words “Provided that”, the following shall be substituted, namely:—

“Provided that the employees, who have, or as the case may be, who have not, exercised their option and not transferred out of the Institute as on the date of coming into force of the Jawaharlal Institute of Post-Graduate Medical Education and Research, Puducherry (Amendment) Act, 2011, may exercise their option afresh before the specified period:

Provided further that”.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 2nd September, 2011

The following Act of Parliament received the assent of the President on the 1st September, 2011 and is hereby published for general information.

THE COINAGE ACT, 2011

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

SECTIONS

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

ESTABLISHMENT OF MINTS

3. Power to establish and abolish Mints.

CHAPTER III

COINAGE

4. Denominations, dimensions, designs and composition of coins.
5. Standard weight and remedy.
6. Coin when a legal tender.
7. Decimal system of coinage.
8. Power to call in coin.

CHAPTER IV

DIMINISHED, DEFACED AND COUNTERFEIT COINS

9. Power to certain persons to cut diminished or defaced coins.
10. Power to certain persons to cut counterfeit coins.
11. Power of Mint to delegate its functions.

CHAPTER V

OFFENCES AND PENALTIES

12. Prohibition of making or melting or destruction of coins.
13. Penalty for contravention of section 12.
14. Prohibition and penalty for unlawful making, issue or possession of pieces of metal to be used as money.
15. Prohibition and penalty for bringing metal piece for use as coin.
16. Offences by companies.

SECTIONS

17. Forfeiture.
18. Probation of Offenders Act, 1958 not to apply to offences under this Act.
19. Offences to be cognizable, bailable and non-compoundable.
20. Amendment of Act 2 of 1934.
21. Offences may be tried summarily.
22. Protection of action taken in good faith.
23. Power to remove difficulties.
24. Power to make rules.
25. Rules to be laid before Parliament.
26. Saving of making other coins at Mints.
27. Repeal and savings.
28. Continuance of existing coins.

THE COINAGE ACT, 2011

ACT No. 11 OF 2011

An Act to consolidate the laws relating the coinage and the Mints, the protection of coinage and to provide for the prohibition of melting or destruction of coins and prohibit the making or the possession thereof for issue and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Coinage Act, 2011.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Short title,
extent and
commencement.

2. In this Act, unless the context otherwise requires,—

(a) “coin” means any coin which is made of any metal or any other material stamped by the Government or any other authority empowered by the Government in this behalf and which is a legal tender including commemorative coin and Government of India one rupee note.

Definitions.

Explanation.—For the removal of doubts, it is hereby clarified that a "coin" does not include the credit card, debit card, postal order and e-money issued by any bank, post office or financial institution;

(b) "commemorative coin" means any coin stamped by the Government or any other authority empowered by the Government in this behalf to commemorate any specific occasion or event and expressed in Indian currency;

(c) "deface" means any type of clipping, filing, stamping, or such other alteration of the surface or shape of a coin as is readily distinguishable from the effects of reasonable wear;

(d) "Government" means the Central Government;

(e) "issue" means to put a coin into circulation for use as money;

(f) "metal" means any metal, base metal, alloy, gold, silver or any other material which may be prescribed by the Government for the purpose of any coin;

(g) "Mint" means the Security Printing and Minting Corporation of India Limited formed and incorporated under the Companies Act, 1956 or any other organisation established by or under the authority of the Government to make a coin by stamping metal;

1 of 1956.

(h) "notification" means notification published in the Official Gazette;

(i) "per cent." means the percentage of metals prescribed for any coin;

(j) "prescribed" means prescribed by rules made under this Act;

(k) "remedy" means variation from the standard weight and fineness;

(l) "standard weight" means the weight prescribed for any coin.

CHAPTER II

ESTABLISHMENT OF MINTS

3. The Government may, by notification,—

(a) establish a Mint at any place which may be managed by it or by any other person, which may be authorised for this purpose:

Provided that the Mints established before the commencement of this Act shall be deemed to have been established by the Government under this section:

Provided further that where the Government is of the opinion that it is necessary or expedient in the public interest so to do, it may authorise the minting of coins by any organisation or Government of any foreign country, within or beyond the limits of India and acquire such coins either by way of import or otherwise for issue under its authority;

(b) abolish any Mint.

CHAPTER III

COINAGE

4. Coins may be minted at the Mints or at any other place authorised under the proviso to section 3 of such denominations not higher than one thousand rupees and of such dimensions and designs and containing such metals or mixed metals of such composition or any other material as may be prescribed by the Government.

5. The standard weight of the coin of any denomination, minted under the provisions of section 4, and the remedy allowed in making of such coins, shall be such as may be prescribed in this behalf by the Government from time to time.

Power to
establish and
abolish Mints.

Denominations,
dimensions,
designs and
composition
of coins.

Standard
weight and
remedy.

6. (1) The coins issued under the authority of section 4 shall be a legal tender in payment or on account, in case of—

Coin when a legal tender.

(a) a coin of any denomination not lower than one rupee, for any sum not exceeding one thousand rupees;

(b) a half-rupee coin, for any sum not exceeding ten rupees;

(c) any other coin, for any sum not exceeding one rupee:

Provided that the coin has not been defaced and has not lost weight so as to be less than such weight as may be prescribed in its case.

(2) All new coins in the naya paisa series, designated as such under the notification of the Government of India in the Ministry of Finance, Department of Economic Affairs, Number S.R.O. 1120, dated the 11th May, 1956 issued prior to the commencement of the Indian Coianage (Amendment) Act, 1964, shall continue to be a legal tender in payment or on account, in case of,—

17 of 1964.

(a) a half-rupee or fifty naye paise coin, for any sum not exceeding ten rupees;

(b) any other coin, for any sum not exceeding one rupee.

7. (1) The rupee shall be divided into one hundred units and any such unit may be designated by the Government, by notification, under such name as it thinks fit.

Decimal system of coinage.

(2) All references in any enactment or in any notification, rule or order under any enactment or in any contract, deed or other instrument to any value expressed in annas, paisa and pies shall be construed as references to that value expressed in units referred to in sub-section (1) converted thereto at the rate of sixteen anna, sixty-four paise or one hundred and ninety-two pies to one hundred units referred to in sub-section (1).

(3) All references in any enactment or in any notification, rule or order under any enactment or in any contract, deed or other instrument to any value in naya paisa or naye paise shall be construed as references to that value expressed respectively in units referred to in sub-section (1).

8. Notwithstanding anything contained in section 6, the Government may, by notification, call in with effect from such date as may be specified in the notification, any coin, of whatever date or denomination and on and from the date so specified, such coin shall cease to be a legal tender, save to such extent as may be specified in the notification.

Power to call in coin.

CHAPTER IV

DIMINISHED, DEFACED AND COUNTERFEIT COINS

9. (1) Where any coin which has been minted and issued by or under the authority of the Government is tendered to any person authorised by it to act under this section, and such person has reason to believe that the coin—

Power to certain persons to cut, diminished or defaced coins.

(a) has been diminished in weight so as to be more than such per cent. below standard weight as provided in section 5; or

(b) has been defaced,

he shall, by himself or through another person, cut or break the coin.

(2) A person cutting or breaking coin under the provisions of clause (a) of sub-section (1) shall receive and pay for the coin at its face value.

(3) A person cutting or breaking coin under the provisions of clause (b) of sub-section (1) shall observe the following procedure, namely:—

(a) if such person has reason to believe, that the coin has been fraudulently defaced, he shall return the pieces to the person tendering the coin, who shall bear the loss caused by such cutting or breaking;

(b) if such person has reason to believe, that the coin has not been fraudulently defaced, he shall receive and pay for the coin at its face value.

Power to certain persons to cut counterfeit coins.

10. Where any coin minted or issued by or under the authority of the Government is tendered to any person authorised by the Government under section 9 and such person has reason to believe that the coin is counterfeit, he shall by himself or through another person cut or break the coin, and the tenderer shall bear the loss caused by such cutting or breaking.

Power of Mint to delegate its functions.

11. The Mint may in writing authorise any other organisation of the Government to melt withdrawn coins or take any help of such organisation for the said purpose.

Explanation.—For the purposes of this section “organisation” means any Government industrial unit or public sector undertaking possessing melting facilities.

CHAPTER V

OFFENCES AND PENALTIES

Prohibition of making or melting or destruction of coins.

12. (1) No person shall—

(i) use any metal piece as coin whether stamped or unstamped, intended to be used as money except by the authority of the Government, or

(ii) melt or destroy any coin, or

(iii) use coin other than as a medium of exchange, or

(iv) have in his possession, custody or control,—

(a) any melted coin, whether in the molten state or in a solid state, or

(b) any coin in a destroyed or mutilated state, or

(c) coins substantially in excess of his reasonable requirements for the purpose of selling such coins for value other than their face value or for melting or for destroying or for disposing these coins other than as a medium of exchange.

Explanation.—For the purposes of determining the reasonable requirements of coins of a person, due regard shall be had to—

(i) his total daily requirements of coins;

(ii) the nature of his business, occupation or profession;

(iii) the mode of his acquisition of coins; and

(iv) the manner in which, and the place at which, such coins are being possessed, held or controlled by him.

(2) Whoever is found to be in possession of any metal or material which contains alloys in the same proportions in which they have been used in the manufacture of any coin shall be presumed, until the contrary is proved, to have contravened the provisions of sub-section (1).

(3) Nothing in this section shall apply—

(i) to any person who is found in possession of any metal or scraps or scissel, etc., of non-recyclable coinage metal, which he may so possess as a result of valid disposal by auctions by a Mint;

(ii) to the Mint, Reserve Bank of India and its authorised agents, and suppliers of coins or coin blanks to the extent of orders placed by or under the authority of the Government until their supply or completion of orders placed by the Government;

(iii) to any prospective supplier who intends to supply coin or coin blanks as samples against a valid tender documents purchased by him provided that quantity is in reasonable agreement with quantity of samples to be supplied.

13. Whoever contravenes any provisions of section 12 shall be punishable with imprisonment which may extend to seven years and with fine.

Penalty for contravention of section 12.

14. (1) No person shall—

Prohibition and penalty for unlawful making, issue or possession of pieces of metal to be used as money.

(a) make or issue or attempt to issue any metal piece except as provided under section 4 for the purpose of coin;

(b) possess, custody or control of any metal piece with the intent to issue the piece for use as money for a medium of exchange.

(2) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment which may extend to one year or with fine or with both:

Provided that if any person convicted under this section is again convicted, he shall be punishable with imprisonment which may extend to three years or with fine or with both.

15. (1) No person shall bring by sea or by land or by air into India of any piece of metal to be used as coin except with the authority or permission of the Government.

Prohibition and penalty for bringing metal piece for use as coin.

(2) Whoever contravenes the provisions of sub-section (1) shall be punishable with imprisonment which may extend to seven years and with fine.

16. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of its business, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly;

Offences by companies.

Provided that nothing contained in this sub-section shall render any person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding, anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manager, secretary or other officer, such director, manager, secretary or other officer of the company shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means any body corporate and includes a firm, society or other association of individuals; and

(b) “director”, in relation to —

(i) a firm, means a partner or proprietor of the firm;

(ii) a society or other association of individuals, means the person who is entrusted, under the rules of the society or other association, with the management of the affairs of the society or other association of the individuals, as the case may be.

CHAPTER VI
MISCELLANEOUS

Forfeiture.	17. Any coin or metal in relation to which any offence under this Act has been committed shall be forfeited to the Government.	
Probation of Offenders Act, 1958 not to apply to offences under this Act.	18. Nothing in the Probation of Offenders Act, 1958 shall apply to offences under this Act.	20 of 1958.
Offences to be cognizable, bailable and non-compoundable.	19. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, offences under this Act shall be cognizable and bailable, but shall not be compoundable.	2 of 1974.
Amendment of Act 2 of 1934.	20. In the Reserve Bank of India Act, 1934,— (i) in section 2, in clause (d), for the words and figures "the Indian Coinage Act, 1906", the words and figures "the Coinage Act, 2011" shall be substituted; (ii) in section 39, for the words and figures "the Indian Coinage Act, 1906", at both the places where they occur, the words and figures "the Coinage Act, 2011" shall be substituted.	3 of 1906. 3 of 1906.
Offences may be tried summarily.	21. Notwithstanding anything contained in section 260 of the Code of Criminal Procedure, 1973, offences under this Act may be tried summarily by a Judicial Magistrate of the first class or a Metropolitan Magistrate.	2 of 1974.
Protection of action taken in good faith.	22. No suit or other legal proceedings shall lie against any person in respect of anything which is in good faith done, or intended to be done, under or in pursuance of the provisions of this Act.	
Power to remove difficulties.	23. (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act as may appear it to be necessary or expedient for removing the difficulty: Provided that no such order shall be made under this section after the expiry of five years from the commencement of this Act. (2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.	
Power to make rules.	24. (1) The Government may, by notification, make rules to carry out the purposes of this Act. (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:— (a) the use of metal for the purpose of making any coin under clause (f) of section 2; (b) the per cent. of metals for any coin under clause (i) of section 2; (c) the standard weight for any coin under clause (l) of section 2; (d) the dimensions, designs, metals, mixed metals or their composition, for coins under section 4; (e) the standard weight of coins and the remedy allowed in making such coins under section 5.	
Rules to be laid before Parliament.	25. Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule	

should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

26. Nothing in this Act shall be deemed to prohibit or restrict the making at any Mint in India of coins intended for issue as money by the foreign Government of any territories beyond the limits of India.

Saving of making other coins at Mints.

27. (1) The following enactments are hereby repealed—

Repeal and savings.

- | | |
|------------------|---|
| 1 of 1889. | (a) the Metal Tokens Act, 1889; |
| 3 of 1906. | (b) the Coinage Act, 1906; |
| 22 of 1918. | (c) the Bronze Coin (Legal Tender) Act, 1918; |
| Ord. IV of 1940. | (d) the Currency Ordinance, 1940; |
| 52 of 1971. | (e) the Small Coins (Offences) Act, 1971. |

(2) The repeal by this Act of the enactments and Ordinance specified in sub-section (1) shall not—

(a) affect any other enactment in which the repealed enactment or Ordinance has been applied, incorporated or referred to;

(b) affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

(c) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment or Ordinance hereby repealed;

(d) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

(3) The mention of particular matters in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals.

Continuance
of existing
coins.

28. Notwithstanding the repeal of the enactments and the Ordinance specified in sub-section (1) of section 27,—

(a) all coins issued under the said enactments; and

(b) Government of India one rupee note issued under the Currency Ordinance, 1940,

Ord. IV of
1940

which are legal tender immediately before the commencement of the Coinage Act, 2011 shall be deemed to be the coin and continue to be legal tender in payment or on account under the corresponding provisions of this Act.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 8th September, 2011

The following Act of Parliament received the assent of the President on the 7th September, 2011 and is hereby published for general information.

THE JUVENILE JUSTICE (CARE AND PROTECTION OF CHILDREN)
AMENDMENT ACT, 2011

ACT No. 12 OF 2011

An Act further to amend the Juvenile Justice (Care and Protection of Children) Act, 2000.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Juvenile Justice (Care and Protection of Children) Amendment Act, 2011. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

56 of 2000.

2. In the Juvenile Justice (Care and Protection of Children) Act, 2000 (hereinafter referred to as the principal Act), in section 48, sub-section (2) shall be omitted. Amendment of section 48.

3. For section 58 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 58.

‘58. (1) Where it appears to the competent authority that any juvenile or child kept in a special home or an observation home or a children’s home or a shelter home or in an institution in pursuance of this Act, is a mentally ill person or addicted to alcohol or other drugs which lead to behavioural changes in a person, the competent authority may order his removal to a psychiatric hospital or psychiatric nursing home Transfer of juvenile or child as are mentally ill or addicted to alcohol or other drugs.

in accordance with the provisions of the Mental Health Act, 1987 or the rules made thereunder. 14 of 1987.

(2) In case the juvenile or child had been removed to a psychiatric hospital or psychiatric nursing home under sub-section (1), the competent authority may, on the basis of the advice given in the certificate of discharge of the psychiatric hospital or psychiatric nursing home, order to remove such juvenile or child to an Integrated Rehabilitation Centre for Addicts or similar centres maintained by the State Government for mentally ill persons (including the persons addicted to any narcotic drug or psychotropic substance) and such removal shall be only for the period required for the in-patient treatment of such juvenile or child.

Explanation.—For the purposes of this sub-section,—

(a) "Integrated Rehabilitation Centre for Addicts" shall have the meaning assigned to it under the scheme called "Central Sector Scheme of Assistance for Prevention of Alcoholism and Substance (Drugs) Abuse and for Social Defence Services" made by the Government of India in the Ministry of Social Justice and Empowerment or any other corresponding scheme for the time being in force;

(b) "mentally ill person" shall have the meaning assigned to it in clause (l) of section 2 of the Mental Health Act, 1987; 14 of 1987.

(c) "psychiatric hospital" or "psychiatric nursing home" shall have the meaning assigned to it in clause (q) of section 2 of the Mental Health Act, 1987. 14 of 1987.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.

New Delhi, the 9th September, 2011

The following Act of Parliament received the assent of the President on the 8th September, 2011 and is hereby published for general information.

THE INDIAN MEDICAL COUNCIL (AMENDMENT) ACT, 2011

ACT No. 13 OF 2011

An Act further to amend the Indian Medical Council Act, 1956.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Medical Council (Amendment) Act, 2011.

Short title and commencement.

(2) It shall be deemed to have come into force on the 10th day of May, 2011.

2. In section 3A of the Indian Medical Council Act, 1956 (hereinafter referred to as the principal Act), in sub-section (2), for the words "one year", the words "two years" shall be substituted.

Amendment of section 3A of Act 102 of 1956.

Ord. 1 of 2011.

3. (1) The Indian Medical Council (Amendment) Ordinance, 2011, is hereby repealed.

Repeal and saving.

Ord. 1 of 2011.

(2) Notwithstanding the repeal of the Indian Medical Council (Amendment) Ordinance, 2011, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 20th September, 2011

The following Act of Parliament received the assent of the President on the 16th September, 2011 and is hereby published for general information.

THE CUSTOMS (AMENDMENT AND VALIDATION) ACT, 2011

ACT No. 14 OF 2011

An Act further to amend the Customs Act, 1962.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. This Act may be called the Customs (Amendment and Validation) Act, 2011.

Short title.

2. In section 28 of the Customs Act, 1962, after sub-section (10), the following sub-section shall be inserted, namely:—

Amendment
of section 28
of Act 52 of
1962.

“(11) Notwithstanding anything to the contrary contained in any judgment, decree or order of any court of law, tribunal or other authority, all persons appointed as officers of Customs under sub-section (1) of section 4 before the 6th day of July, 2011 shall be deemed to have and always had the power of assessment under section 17 and shall be deemed to have been and always had been the proper officers for the purposes of this section.”.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 23rd September, 2011

The following Act of Parliament received the assent of the President on the 23rd September, 2011 and is hereby published for general information:—

THE ORISSA (ALTERATION OF NAME) ACT, 2011

ACT No. 15 OF 2011

An Act to alter the name of the State of Orissa

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Orissa (Alteration of Name) Act, 2011.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,—

Definitions.

(a) “appointed day” means the date appointed under sub-section (2) of section 1 for the coming into force of this Act;

(b) “appropriate Government” means, as respects a law relating to a matter enumerated in List I in the Seventh Schedule to the Constitution, the Central Government, and as respects any other law, the State Government;

(c) “law” includes any enactment, Ordinance, regulation, order, bye-law, rule, scheme, notification or other instrument having the force of law in the whole or any part of the State of Orissa.

- Alteration of name of State of Orissa. **3.** As from the appointed day, the State of Orissa shall be known as the State of Odisha.
- Amendment of article 164. **4.** In article 164 of the Constitution, in clause (1), in the proviso, for the word "Orissa", the word "Odisha" shall be substituted.
- Amendment of article 273. **5.** In article 273, in clause (1), for the word "Orissa", the word "Odisha" shall be substituted.
- Amendment of First Schedule to the Constitution. **6.** In the First Schedule to the Constitution, under the heading "I. THE STATES", in entry 10, under the column "Name", for the word "Orissa", the word "Odisha" shall be substituted.
- Amendment of Fourth Schedule to the Constitution. **7.** In the Fourth Schedule to the Constitution, under the heading "TABLE", in entry 14, in the second column, for the word "Orissa", the word "Odisha" shall be substituted.
- Power to adapt laws. **8.** (1) For the purpose of giving effect to the alteration of the name of the State of Orissa by section 3, the appropriate Government may, before the expiration of one year from the appointed day, by order, make such adaptations and modifications of any law made before the appointed day, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made.
- (2) Nothing in sub-section (1) shall be deemed to prevent a competent Legislature or other competent authority from repealing or amending any law adapted or modified by the appropriate Government under the said sub-section.
- Power to construe laws. **9.** Notwithstanding that no provision or insufficient provision has been made under section 8 for the adaptation of a law made before the appointed day, any court, tribunal or authority, required or empowered to enforce such law, may construe the law in such manner, without affecting the substance, as may be necessary or proper in regard to the matter before the court, tribunal or authority.
- Legal proceedings. **10.** Where immediately before the appointed day any legal proceedings are pending to which the State of Orissa is a party, the State of Odisha shall be deemed to have been substituted for the State of Orissa in those proceedings.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.

New Delhi, the 28th September, 2011

The following Act of Parliament received the assent of the President on the 27th September, 2011 and is hereby published for general information:—

THE TRANSPLANTATION OF HUMAN ORGANS (AMENDMENT) ACT, 2011

ACT No. 16 OF 2011

An Act to amend the Transplantation of Human Organs Act, 1994.

WHEREAS it is expedient to amend the said law enacted by Parliament relating to regulation of removal, storage and transplantation of human organs for therapeutic purposes and for prevention of commercial dealings in human organs;

AND WHEREAS Parliament has no power to make or amend laws for the States with respect to any of the matters aforesaid except as provided in articles 249 and 250 of the Constitution;

AND WHEREAS in pursuance of clause (1) of article 252 of the Constitution, resolutions have been passed by all the Houses of the Legislatures of the States of Goa, Himachal Pradesh and West Bengal to the effect that the aforesaid Act should be amended by Parliament;

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Transplantation of Human Organs (Amendment) Act, 2011.

(2) It applies, in the first instance, to the whole of the States of Goa, Himachal Pradesh and West Bengal and to all the Union territories and it shall also apply to such other State which adopts this Act by resolution passed in that behalf under clause (1) of article 252 of the Constitution.

Short title,
application
and
commencement.

(3) It shall come into force in the States of Goa, Himachal Pradesh and West Bengal and in all the Union territories on such date as the Central Government may, by notification, appoint and in any other State which adopts this Act under clause (1) of article 252 of the Constitution on the date of such adoption; and any reference in this Act to the commencement of this Act shall, in relation to any State or Union territory, mean the date on which this Act comes into force in such State or Union territory.

Amendment
of long title.

2. In the Transplantation of Human Organs Act, 1994 (hereinafter referred to as the principal Act), in the long title, for the words "human organs for therapeutic purposes and for the prevention of commercial dealings in human organs", the words "human organs and tissues for therapeutic purposes and for the prevention of commercial dealings in human organs and tissues" shall be substituted.

42 of 1994.

Amendment
of section 1.

3. In section 1 of the principal Act, in sub-section (1), for the words "Human Organs", the words "Human Organs and Tissues" shall be substituted.

Substitution
of references
to certain
expressions
by certain
other
expressions.

4. Throughout the principal Act [except clause (h) of section 2, sub-section (5) of section 9, sub-section (1) of section 18 and section 19], unless otherwise expressly provided, for the words "human organ" and "human organs", wherever they occur, the words "human organ or tissue or both" and "human organs or tissues or both" shall respectively be substituted with such consequential amendments as the rules of grammar may require.

Amendment
of section 2.

5. In section 2 of the principal Act,—

(a) after clause (h), the following clauses shall be inserted, namely:—

(ha) "Human Organ Retrieval Centre" means a hospital,—

(i) which has adequate facilities for treating seriously ill patients who can be potential donors of organs in the event of death; and

(ii) which is registered under sub-section (1) of section 14 for retrieval of human organs;

(hb) "minor" means a person who has not completed the age of eighteen years;'

(b) for clause (i), the following clause shall be substituted, namely:—

(i) "near relative" means spouse, son, daughter, father, mother, brother, sister, grandfather, grandmother, grandson or granddaughter;'

(c) in clause (o), the word "and" shall be omitted;

(d) after clause (o), the following clauses shall be inserted, namely:—

(oa) "tissue" means a group of cells, except blood, performing a particular function in the human body;

(ob) "Tissue Bank" means a facility registered under section 14A for carrying out any activity relating to the recovery, screening, testing, processing, storage and distribution of tissues, but does not include a Blood Bank;'

(e) after clause (p), the following clause shall be inserted, namely:—

(q) "transplant co-ordinator" means a person appointed by the hospital for co-ordinating all matters relating to removal or transplantation of human organs or tissues or both and for assisting the authority for removal of human organs in accordance with the provisions of section 3.'

Amendment
of section 3.

6. In section 3 of the principal Act,—

(a) after sub-section (1), the following sub-sections shall be inserted, namely:—

(1A) For the purpose of removal, storage or transplantation of such human organs or tissues or both, as may be prescribed, it shall be the duty of the

registered medical practitioner working in a hospital, in consultation with transplant co-ordinator, if such transplant co-ordinator is available,—

(i) to ascertain from the person admitted to the Intensive Care Unit or from his near relative that such person had authorised at any time before his death the removal of any human organ or tissue or both of his body under sub-section (2), then the hospital shall proceed to obtain the documentation for such authorisation in such manner as may be prescribed;

(ii) where no such authority as referred to in sub-section (2) was made by such person, to make aware in such manner as may be prescribed to that person or near relative for option to authorise or decline for donation of human organs or tissues or both;

(iii) to require the hospital to inform in writing to the Human Organ Retrieval Centre for removal, storage or transplantation of human organs or tissues or both, of the donor identified in clauses (i) and (ii) in such manner as may be prescribed.

(1B) The duties mentioned under clauses (i) to (iii) of sub-section (1A) from such date, as may be prescribed, shall also apply in the case of registered medical practitioner working in an Intensive Care Unit in a hospital which is not registered under this Act for the purpose of removal, storage or transplantation of human organs or tissues or both.”;

(b) in sub-section (4), the following proviso shall be inserted, namely:—

“Provided that a technician possessing such qualifications and experience, as may be prescribed, may enucleate a cornea.”;

(c) in sub-section (6), in clause (iii),—

(i) the word “and” shall be omitted; and

(ii) the following proviso shall be inserted, namely:—

“Provided that where a neurologist or a neurosurgeon is not available, the registered medical practitioner may nominate an independent registered medical practitioner, being a surgeon or a physician and an anaesthetist or intensivist subject to the condition that they are not members of the transplantation team for the concerned recipient and to such conditions as may be prescribed.”.

7. In section 9 of the principal Act,—

Amendment
of section 9.

(a) after sub-section (1), the following sub-sections shall be inserted, namely:—

(1A) Where the donor or the recipient being near relative is a foreign national, prior approval of the Authorisation Committee shall be required before removing or transplanting human organ or tissue or both:

Provided that the Authorisation Committee shall not approve such removal or transplantation if the recipient is a foreign national and the donor is an Indian national unless they are near relatives.

(1B) No human organs or tissues or both shall be removed from the body of a minor before his death for the purpose of transplantation except in the manner as may be prescribed.

(1C) No human organs or tissues or both shall be removed from the body of a mentally challenged person before his death for the purpose of transplantation.

Explanation.— For the purpose of this sub-section,—

(i) the expression “mentally challenged person” includes a person with mental illness or mental retardation, as the case may be;

(ii) the expression “mental illness” includes dementia, schizophrenia and such other mental condition that makes a person intellectually disabled;

(iii) the expression “mental retardation” shall have the same meaning as assigned to it in clause (r) of section 2 of the Persons With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995.’; 1 of 1996.

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

“(3A) Notwithstanding anything contained in sub-section (3), where—

(a) any donor has agreed to make a donation of his human organ or tissue or both before his death to a recipient, who is his near relative, but such donor is not compatible biologically as a donor for the recipient; and

(b) the second donor has agreed to make a donation of his human organ or tissue or both before his death to such recipient, who is his near relative, but such donor is not compatible biologically as a donor for such recipient; then

(c) the first donor who is compatible biologically as a donor for the second recipient and the second donor is compatible biologically as a donor of a human organ or tissue or both for the first recipient and both donors and both recipients in the aforesaid group of donor and recipient have entered into a single agreement to donate and receive such human organ or tissue or both according to such biological compatibility in the group,

the removal and transplantation of the human organ or tissue or both, as per the agreement referred to above, shall not be done without prior approval of the Authorisation Committee.”;

(c) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) (a) The composition of the Authorisation Committees shall be such as may be prescribed by the Central Government from time to time.

(b) The State Government and the Union territories shall constitute, by notification, one or more Authorisation Committees consisting of such members as may be nominated by the State Governments and the Union territories on such terms and conditions as may be specified in the notification for the purposes of this section.”.

Amendment
of section 10.

8. In section 10 of the principal Act, in sub-section (1),—

(a) in clause (b), the word “and” occurring at the end shall be omitted;

(b) in clause (c), the word “and” shall be inserted at the end;

(c) after clause (c), the following clause shall be inserted, namely:—

“(d) no Tissue Bank, unless registered under this Act, shall carry out any activity relating to the recovery, screening, testing, processing, storage and distribution of tissues.”.

Amendment
of section 13.

9. In section 13 of the principal Act, in sub-section (3),—

(a) for clause (iii), the following clause shall be substituted, namely:—

“(iii) to enforce such standards, as may be prescribed,—

(A) for hospitals engaged in the removal, storage or transplantation of any human organ;

(B) for Tissue Banks engaged in recovery, screening, testing, processing, storage and distribution of tissues;”;

(b) after clause (iv), the following clause shall be inserted, namely:—

“(iva) to inspect Tissue Banks periodically;”.

10. After section 13 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 13A, 13B, 13C and 13D.

“13A. (1) The Central Government and the State Governments, as the case may be, by notification, shall constitute an Advisory Committee for a period of two years to aid and advise the Appropriate Authority to discharge its functions.

Advisory Committees to advise Appropriate Authority.

(2) The Advisory Committee shall consist of—

(a) one administrative expert not below the rank of Secretary to the State Government, to be nominated as Chairperson of the Advisory Committee;

(b) two medical experts having such qualifications as may be prescribed;

(c) one officer not below the rank of a Joint Director to represent the Ministry or Department of Health and Family Welfare, to be designated as Member-Secretary;

(d) two eminent social workers of high social standing and integrity, one of whom shall be from amongst representatives of women’s organisation;

(e) one legal expert who has held the position of an Additional District Judge or equivalent;

(f) one person to represent non-governmental organisations or associations which are working in the field of organ or tissue donations or human rights;

(g) one specialist in the field of human organ transplantation, provided he is not a member of the transplantation team.

(3) The terms and conditions for appointment to the Advisory Committee shall be such as may be prescribed by the Central Government.

13B. The Appropriate Authority shall for the purposes of this Act have all the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 and, in particular, in respect of the following matters, namely:—

Powers of Appropriate Authority.

(a) summoning of any person who is in possession of any information relating to violation of the provisions of this Act or the rules made thereunder;

(b) discovery and production of any document or material object;

(c) issuing search warrant for any place suspected to be indulging in unauthorised removal, procurement or transplantation of human organs or tissues or both; and

(d) any other matter which may be prescribed.

13C. The Central Government may, by notification, establish a National Human Organs and Tissues Removal and Storage Network at one or more places and Regional Network in such manner and to perform such functions, as may be prescribed.

National Human Organs and Tissues Removal and Storage Network.

National
registry.

13D. The Central Government shall maintain a national registry of the donors and recipients of human organs and tissues and such registry shall have such information as may be prescribed to an ongoing evaluation of the scientific and clinical status of human organs and tissues.”

Amendment
of section 14.

11. In section 14 of the principal Act,—

(a) in sub-section (1), for the words “No hospital”, the words “No hospital (including Human Organ Retrieval Centre)” shall be substituted;

(b) after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) No hospital shall be registered under this Act, unless the Appropriate Authority is satisfied that such hospital has appointed a transplant co-ordinator having such qualifications and experience as may be prescribed.”

Insertion of
new section
14A.
Registration of
Tissue Bank.

12. After section 14 of the principal Act, the following section shall be inserted, namely:—

“14A. (1) No Tissue Bank shall, after the commencement of the Transplantation of Human Organs (Amendment) Act, 2011, commence any activity relating to the recovery, screening, testing, processing, storage and distribution of tissues unless it is duly registered under this Act:

Provided that any facility engaged, either partly or exclusively, in any activity relating to the recovery, screening, testing, processing, storage and distribution of tissues immediately before the commencement of the Transplantation of Human Organs (Amendment) Act, 2011, shall apply for registration as Tissue Bank within sixty days from the date of such commencement:

Provided further that such facility shall cease to engage in any such activity on the expiry of three months from the date of commencement of the Transplantation of Human Organs (Amendment) Act, 2011, unless such Tissue Bank has applied for registration and is so registered, or till such application is disposed of, whichever is earlier.

(2) Every application for registration under sub-section (1) shall be made to the Appropriate Authority in such form and in such manner and shall be accompanied by such fees as may be prescribed.

(3) No Tissue Bank shall be registered under this Act unless the Appropriate authority is satisfied that such Tissue Bank is in a position to provide such specialised services and facilities, possess such skilled manpower and equipments and maintain such standards as may be prescribed.”

Amendment of
section 15.

13. In section 15 of the principal Act, in sub-section (1), for the words “grant to the hospital”, the words “grant to the hospital or to the Tissue Bank, as the case may be,” shall be inserted.

Amendment of
section 16.

14. In section 16 of the principal Act, for the word “hospital”, wherever it occurs, the words “hospital or Tissue Bank, as the case may be,” shall be substituted.

Amendment of
section 17.

15. In section 17 of the principal Act, after the words, brackets and figure “under sub-section (6) of section 9, or any hospital”, the words “or Tissue Bank, as the case may be,” shall be inserted.

Amendment of
section 18.

16. In section 18 of the principal Act,—

(a) in sub-section (1), for the words “five years and with fine which may extend to ten thousand rupees”, the words “ten years and with fine which may extend to twenty lakh rupees” shall be substituted;

(b) in sub-section (2), for the words "two years", the words "three years" shall be substituted.

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) Any person who renders his services to or at any hospital and who conducts, or associates with or helps in any manner in the removal of human tissues without authority, shall be punishable with imprisonment for a term which may extend to three years and with fine which may extend to five lakh rupees."

17. In section 19 of the principal Act,—

Amendment
of section 19.

(a) after clause (f), the following clause shall be inserted, namely:—

"(g) abets in the preparation or submission of false documents including giving false affidavits to establish that the donor is making the donation of the human organs, as a near relative or by reason of affection or attachment towards the recipient.";

(b) for the words "two years but which may extend to seven years and shall be liable to fine which shall not be less than ten thousand rupees but may extend to twenty thousand rupees", the words "five years but which may extend to ten years and shall be liable to fine which shall not be less than twenty lakh rupees but may extend to one crore rupees" shall be substituted;

(c) the proviso shall be omitted.

18. After section 19 of the principal Act, the following section shall be inserted, namely:—

Insertion of
new section
19A.

"19A. Whoever—

Punishment
for illegal
dealings in
human tissues.

(a) makes or receives any payment for the supply of, or for an offer to supply, any human tissue; or

(b) seeks to find person willing to supply for payment and human tissue; or

(c) offers to supply any human tissue for payment; or

(d) initiates or negotiates any arrangement involving the making of any payment for the supply of, or for an offer to supply, any human tissue; or

(e) takes part in the management or control of a body of persons, whether a society, firm or company, whose activities consist of or include the initiation or negotiation of any arrangement referred to in clause (d); or

(f) publishes or distributes or causes to be published or distributed any advertisement—

(i) inviting persons to supply for payment of any human tissue; or

(ii) offering to supply any human tissue for payment; or

(iii) indicating that the advertiser is willing to initiate or negotiate any arrangement referred to in clause (d); or

(g) abets in the preparation or submission of false documents including giving false affidavits to establish that the donor is making the donation of the human tissues as a near relative or by reason of affection or attachment towards the recipient,

shall be punishable with imprisonment for a term which shall not be less than one year but which may extend to three years and shall be liable to fine which shall not be less than five lakh rupees but which may extend to twenty-five lakh rupees."

Amendment
of section 20.

19. In section 20 of the principal Act, for the words “three years or with fine which may extend to five thousand rupees”, the words “five years or with fine which may extend to twenty lakh rupees” shall be substituted.

Amendment
of section 24.

20. In section 24 of the principal Act, in sub-section (2),—

(a) after clause (a), the following clauses shall be inserted, namely:—

“(aa) the human organs or tissues or both in respect of which duty is cast on registered medical practitioner, the manner of obtaining documentation for authorisation under clause (i) of sub-section (1A) of section 3;

(ab) the manner of making the donor or his relative aware under clause (ii) of sub-section (1A) of section 3;

(ac) the manner of informing the Human Organ Retrieval Centre under clause (iii) of sub-section (1A) of section 3;

(ad) the date from which duties mentioned in sub-section (1A) are applicable to registered medical practitioner working in a unregistered hospital under sub-section (1B) of section 3;

(ae) the qualifications and experience of a technician under the proviso to sub-section (4) of section 3;”;

(b) after clause (b), the following clause shall be inserted, namely:—

“(ba) the conditions for nomination of a surgeon or a physician and an anaesthetist or intensivist to be included in the Board of medical experts under the proviso to clause (iii) of sub-section (6) of section 3;”;

(c) after clause (e), the following clauses shall be inserted, namely:—

“(ea) the manner of removal of human organs or tissues or both from the body of a minor before his death for transplantation under sub-section (1B) of section 9;

(eb) the composition of the Authorisation Committees under sub-section (4) of section 9;”;

(d) after clause (i), the following clauses shall be inserted, namely:—

“(ia) the qualifications of medical experts and the terms and conditions for appointment to Advisory Committee under sub-sections (2) and (3) of section 13A;

(ib) the power of the Appropriate Authority in any other matter under clause (d) of section 13B;

(ic) the manner of establishment of a National Human Organs and Tissues Removal and Storage Network and Regional Network and functions to be performed by them under section 13C;

(id) the information in the national registry of the donors and recipients of human organs and tissues and all information under section 13D;”;

(e) after clause (k), the following clauses shall be inserted, namely:—

“(ka) the qualifications and experience of a transplant co-ordinator under sub-section (4) of section 14;

(kb) the form and the manner in which an application for registration shall be made, and the fee which shall be accompanied, under sub-section (2) of section 14A;

(*kc*) the specialised services and the facilities to be provided, skilled manpower and the equipments to be possessed and the standards to be maintained by a Tissue Bank, under sub-section (3) of section 14A;”;

(*f*) in clause (*l*), for the word “hospital”, the words “hospital or Tissue Bank” shall be substituted.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 13th October, 2011

The following Act of Parliament received the assent of the President on the 12th October, 2011 and is hereby published for general information.

THE STATE BANK OF INDIA (SUBSIDIARY BANKS LAWS)
AMENDMENT ACT 2011

ACT No. 17 OF 2011

An Act further to amend the State Bank of Hyderabad Act, 1956 and the State Bank of India (Subsidiary Banks) Act, 1959.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the State Bank of India (Subsidiary Banks Laws) Amendment Act, 2011. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

AMENDMENTS TO THE STATE BANK OF HYDERABAD ACT, 1956

Amendment of section 9. 2. In sub-section (4) of section 9 of the State Bank of Hyderabad Act, 1956 (hereafter in this Chapter referred to as the State Bank of Hyderabad Act), for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted. 79 of 1956.

Amendment of section 10. 3. In section 10 of the State Bank of Hyderabad Act,—
 (a) in sub-section (1A), for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted;

(b) in sub-section (3),—

(i) for the words “with the approval of the State Bank and the Reserve Bank”, the words “with the approval of the State Bank and the Central Government in consultation with the Reserve Bank” shall be substituted;

(ii) for the words “public issue”, the words “public issue or rights issue” shall be substituted;

(c) in sub-section (3B),—

(i) for the words “with the approval of the State Bank and the Reserve Bank”, the words “with the approval of the State Bank and the Central Government in consultation with the Reserve Bank” shall be substituted;

(ii) for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted.

CHAPTER III

AMENDMENTS TO THE STATE BANK OF INDIA (SUBSIDIARY BANKS) ACT, 1959

Amendment of section 6. 4. In sub-section (4) of section 6 of the State Bank of India (Subsidiary Banks) Act, 1959 (hereinafter referred to as the principal Act), for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted. 38 of 1959.

Amendment of section 7. 5. In section 7 of the principal Act,—
 (a) in sub-section (1A), for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted;

(b) in sub-section (4),—

(i) for the words “with the approval of the State Bank and the Reserve Bank”, the words “with the approval of the State Bank and the Central Government in consultation with the Reserve Bank” shall be substituted;

(ii) for the words “public issue”, the words “public issue or rights issue” shall be substituted;

(c) in sub-section (6),—

(i) for the words “with the approval of the State Bank and the Reserve Bank”, the words “with the approval of the State Bank and the Central Government in consultation with the Reserve Bank” shall be substituted;

(ii) for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted.

6. In section 25 of the principal Act,—Amendment of
section 25.**(a) in sub-section (1),—**

(i) in clause (a), for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted;

(ii) in clause (b), for the words “to be nominated by the Reserve Bank”, the words “to be nominated by the Central Government on the recommendation of the Reserve Bank” shall be substituted;

(b) in sub-section (6), for the words “in consultation with the Reserve Bank”, the words “in consultation with the Central Government” shall be substituted.

7. In section 29 of the principal Act,—Amendment of
section 29.

(a) in sub-section (1), for the words “and with the approval of the Reserve Bank”, the words “and the Reserve Bank, and with the approval of the Central Government” shall be substituted;

(b) in sub-section (3),—

(i) in the proviso to clause (a), for the words “with the approval of the State Bank and the Reserve Bank”, the words “with the approval of the State Bank and the Central Government in consultation with the Reserve Bank” shall be substituted;

(ii) in clauses (b) and (c), for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall respectively be substituted;

(c) in sub-section (5), for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted.

8. In section 31 of the principal Act,—Amendment of
section 31.

(a) in sub-section (1), for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted;

(b) in clause (a) of sub-section (3), for the words “with the approval of the Reserve Bank”, the words “in consultation with the Reserve Bank and with the approval of the Central Government” shall be substituted.

9. In section 35A of the principal Act,—Amendment of
section 35A.**(a) in sub-section (1),—**

(i) for the words “Where the Reserve Bank, on the recommendation of the State Bank”, the words “Where the Central Government, on the recommendation of the Reserve Bank and in consultation with the State Bank” shall be substituted;

(ii) for the words “the Reserve Bank may”, the words “the Central Government may” shall be substituted;

(b) in sub-sections (2) and (5), for the words “The Reserve Bank may”, the words “The Central Government in consultation with the Reserve Bank may” shall respectively be substituted;

(c) in sub-section (3), clause (b) of sub-section (4) and sub-sections (6) and (7), for the words “the Reserve Bank”, wherever they occur, the words “the Central Government” shall respectively be substituted.

Substitution of new section for section 63.

Power of subsidiary banks to make regulations.

10. For section 63 of the principal Act, the following section shall be substituted, namely:—

“63. (1) The Board of Directors of a subsidiary bank may, after consultation with the State Bank and the Reserve Bank and with the previous approval of the Central Government, by notification in the Official Gazette, make regulations not inconsistent with this Act and the rules made thereunder, to provide for all matters for which provision is necessary or expedient for the purpose of giving effect to the provisions of this Act or any other law for the time being in force.

(2) In particular, and without prejudice to the generality of the foregoing power, such regulations may provide for—

- (a) the powers and duties of the managing director of the subsidiary bank;
- (b) the fees and allowances which may be paid to directors or others for attending any meetings of the Board of Directors or of its committees (including the executive committee) or other committees or for attending to any other work of the subsidiary bank;
- (c) the time and place at which, and the manner in which the business of the Board of Directors of the subsidiary bank shall be transacted and the procedure to be followed at the meetings thereof;
- (d) the constitution of the executive committee of the subsidiary bank and the conditions and limitations subject to which the executive committee may exercise its powers and the procedure to be followed at the meetings thereof;
- (e) the formation of any other committees, whether of the Board of Directors of the subsidiary bank or otherwise, and the delegation of powers and functions of the Board to such committees and the conduct of business in such committees;
- (f) the nature of shares of the subsidiary bank, the manner in which, and the conditions subject to which, shares may be held and transferred and generally all matters relating to the rights and duties of shareholders;
- (g) the procedure for issuing the certificates of shares;
- (h) the procedure with respect to increase, whether by public issue or rights issue or by preferential allotment or private placement, the issued capital by issue of equity or preference shares;
- (i) the manner of acceptance of share money in instalments, the manner of making calls and the manner of forfeiture of unpaid shares and their re-issue;
- (j) the maintenance of share registers, and the particulars to be entered in such registers in addition to those specified in sub-section (1) of section 21, the safeguards to be observed in the maintenance of the register of shareholders on computer floppies or diskettes or any other electronic form, the inspection and closure of the registers and all other matters connected therewith;
- (k) the manner in which every individual registered shareholder nominate, an individual to whom all his rights in the shares shall vest in the event of his death under sub-section (1) of section 18A;
- (l) the manner in which, the joint holders may nominate an individual to whom all their rights in the shares shall vest in the event of the death of all the joint holders under sub-section (2) of section 18A;
- (m) the manner in which nomination is varied or cancelled under sub-section (3) of section 18A;
- (n) the manner in which every individual registered as the holder of the shares to make nomination where nominee is a minor to appoint, any person to

become entitled to the shares in the event of his death during the minority of the nominee under sub-section (4) of section 18A;

(o) the holding and conduct of elections under this Act and the final determination of doubts or disputes regarding the qualifications of candidates for election or regarding the validity of elections;

(p) the manner in which general meeting shall be convened, the procedure to be followed thereat and the manner in which voting rights may be exercised;

(q) the manner in which notices may be served on behalf of the subsidiary bank upon shareholders or other persons;

(r) the payment of dividends including interim dividends;

(s) the delegation of powers and functions of the Board of Directors of the subsidiary bank to the managing director or directors or officers or other employees of that bank;

(t) the conditions and limitations subject to which the subsidiary bank may appoint officers, advisers and other employees and fix their remuneration and other terms and conditions of service;

(u) the duties and conduct of officers, advisers and other employees of the subsidiary bank;

(v) the establishment and maintenance of superannuation, pension, provident or other funds for the benefit of the officers or employees of the subsidiary bank or of the dependants of such officers or employees or for the purposes of the subsidiary bank, and the granting of superannuation allowances, annuities and pensions payable out of any such fund;

(w) the conduct and defence of legal proceedings by or against the subsidiary bank and the manner of signing pleadings;

(x) the provision of a seal for the subsidiary bank and the manner and effect of its use;

(y) the form and manner in which contracts binding on the subsidiary bank may be executed;

(z) the conditions and requirements subject to which loans or advances may be made or bills may be discounted or purchased by the subsidiary bank;

(za) the conditions subject to which loans or advances may be made by the subsidiary bank to its directors or officers or the relatives of such directors or officers or to companies, firms or individuals with which or with whom such directors or officers or relatives are connected as partners, directors, managers, servants, shareholders or otherwise;

(zb) the persons or authorities who shall administer any pension, provident or other fund constituted for the benefit of the officers or employees of the subsidiary bank or their dependants or for the purposes of that bank;

(zc) the circumstances in which the specific approval of the State Bank shall be required to the grant of loans and advances or investment of funds by the subsidiary bank or to any contract, arrangement or proposal entered into or proposed to be entered into by the subsidiary bank;

(zd) the preparation and submission to the State Bank and the Reserve Bank of statements of programmes of activities and financial statements of the subsidiary bank and the periods for which, and the time within which such statements and estimates are to be prepared and submitted;

(ze) generally, for the efficient conduct of the affairs of the subsidiary bank.

(3) All regulations made under this section shall have effect from such earlier or later date as may be specified in the regulations.

(4) Every regulation shall, as soon as may be after it is made under this section by the Board of Directors of a subsidiary bank, be forwarded to the Central Government and that Government shall cause a copy of the same to be laid before each House of Parliament, while it is in session, for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the regulation or both Houses agree that the regulation should not be made, the regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that regulation."

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 13th October, 2011

The following Act of Parliament received the assent of the President on the 12th October, 2011 and is hereby published for general information.

THE NATIONAL COUNCIL FOR TEACHER EDUCATION (AMENDMENT) 2011.

ACT No. 18 of 2011

An Act to amend the National Council for Teacher Education Act, 1993.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the National Council for Teacher Education (Amendment) Act, 2011. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

73 of 1993.

2. In the National Council for Teacher Education Act, 1993 (hereinafter referred to as the principal Act), in the long title, after the words "in the teacher education system", the words "including qualifications of school teachers" shall be inserted. Amendment of long title.

Amendment
of section 1.

3. In section 1 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Save as otherwise provided in this Act, the provisions of this Act shall apply to—

(a) institutions;

(b) students and teachers of the institutions;

(c) schools imparting pre-primary, primary, upper primary, secondary or senior secondary education and colleges providing senior secondary or intermediate education irrespective of the fact, by whatever names they may be called; and

(d) teachers for schools and colleges referred to in clause (c)."

Amendment
of section 2.

4. In section 2 of the principal Act,—

(i) after clause (e), the following clause shall be inserted, namely:—

'(ea) "local authority" means a Municipal Corporation, Municipal Committee, Municipal Council, Zila Parishad, District Board or Nagar Panchayat or Panchayat, or other authority (by whatever name called), legally entitled to, or entrusted by the Government with the control or management of a municipal or local fund;'

(ii) after clause (k), the following clause shall be inserted, namely:—

'(ka) "school" means any recognised school imparting pre-primary, primary, upper primary, secondary or senior secondary education, or a college imparting senior secondary education, and includes—

(i) a school established, owned and controlled by the Central Government, or the State Government or a local authority;

(ii) a school receiving aid or grants to meet whole or part of its expenses from the Central Government, the State Government or a local authority;

(iii) a school not receiving any aid or grants to meet whole or part of its expenses from the Central Government, the State Government or a local authority;'

Amendment
of section 12.

5. In section 12 of the principal Act, in clause (d), the words "in schools or" shall be omitted.

Insertion of
new section
12A.

6. After section 12 of the principal Act, the following section shall be inserted, namely:—

Power of
Council to
determine
minimum
standards of
education of
school
teachers.

"12A. For the purpose of maintaining standards of education in schools, the Council may, by regulations, determine the qualifications of persons for being recruited as teachers in any pre-primary, primary, upper primary, secondary, senior secondary or intermediate school or college, by whatever name called, established, run, aided or recognised by the Central Government or a State Government or a local or other authority:

Provided that nothing in this section shall adversely affect the continuance of any person recruited in any pre-primary, primary, upper primary, secondary, senior secondary or intermediate schools or colleges, under any rule, regulation or order made by the Central Government, a State Government, a local or other authority, immediately before the commencement of the National Council for Teacher Education

(Amendment) Act, 2011 solely on the ground of non-fulfilment of such qualifications as may be specified by the Council:

35 of 2009.

Provided further that the minimum qualifications of a teacher referred to in the first proviso shall be acquired within the period specified in this Act or under the Right of Children to Free and Compulsory Education Act, 2009."

7. In section 32 of the principal Act, in sub-section (2), after clause (d), the following clause shall be inserted, namely:—

Amendment
of section 32.

"(dd) the qualifications of teachers under section 12A;".

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
*Additional Secretary to Government,
Law Department.*

New Delhi, the 19th December, 2011

The following Act of Parliament received the assent of the President on the 19th December, 2011 and is hereby published for general information:—

THE APPROPRIATION (No. 4) ACT, 2011

ACT No. 19 OF 2011

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2011-12.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

- | | |
|---|--|
| 1. This Act may be called the Appropriation (No. 4) Act, 2011. | Short title. |
| 2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of sixty-three thousand one hundred eighty crores and twenty-four lakh rupees towards defraying the several charges which will come in the course of payment during the financial year 2011-12 in respect of the services specified in column 2 of the Schedule. | Issue of Rs. 63180,24,00,000 out of the Consolidated Fund of India for the financial year 2011-12. |
| 3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year. | Appropriation. |

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3		
		Voted by Parliament	Sums not exceeding Charged on the Consolidated Fund	
		Rs.	Rs.	Total Rs.
1	Department of Agriculture and Cooperation Revenue	1,00,000	64,00,000	65,00,000
3	Department of Animal Husbandry, Dairying and Fisheries Revenue	2,00,000	..	2,00,000
4	Atomic Energy Revenue	1,00,000	..	1,00,000
		Capital	..	1,00,000
6	Department of Chemicals and Petrochemicals Revenue	199,74,00,000	..	199,74,00,000
7	Department of Fertilisers Revenue	13778,93,00,000	..	13778,93,00,000
8	Department of Pharmaceuticals Revenue	1,00,000	..	1,00,000
10	Ministry of Coal Capital	70,00,00,000	..	70,00,00,000
11	Department of Commerce Revenue	15,05,00,000	..	15,05,00,000
12	Department of Industrial Policy and Promotion Revenue	1,00,000	..	1,00,000
13	Department of Posts Revenue	1,00,000	63,00,000	64,00,000
		Capital	9,58,00,000	9,59,00,000
15	Department of Information Technology Revenue	2,00,000	..	2,00,000
16	Department of Consumer Affairs Revenue	9,50,00,000	..	9,50,00,000
		Capital	..	4,76,00,000
17	Department of Food and Public Distribution Revenue	2297,52,00,000	..	2297,52,00,000
19	Ministry of Culture Revenue	3,00,000	..	3,00,000
20	Ministry of Defence Revenue	1800,00,00,000	..	1800,00,00,000
22	Defence Services — Army Revenue	3800,00,00,000	..	3800,00,00,000
23	Defence Services — Navy Revenue	800,00,00,000	5,10,00,000	805,10,00,000
25	Defence Ordnance Factories Revenue	..	1,90,00,000	1,90,00,000
27	Capital Outlay on Defence Services Capital	..	1,00,00,000	1,00,00,000
29	Ministry of Earth Sciences Revenue	1,00,000	..	1,00,000
30	Ministry of Environment and Forests Revenue	4,00,000	..	4,00,000
		Capital	..	42,00,00,000
31	Ministry of External Affairs Capital	500,00,00,000	..	500,00,00,000
32	Department of Economic Affairs Revenue	10,15,00,000	..	10,15,00,000
		Capital	..	507,78,00,000
33	Department of Financial Services Revenue	500,01,00,000	..	500,01,00,000
		Capital	..	1,00,000
35	Transfers to State and Union territory Governments Revenue	1500,01,00,000	..	1500,01,00,000
		Capital	1000,00,00,000	1000,00,00,000
38	Department of Expenditure Revenue	17,52,00,000	..	17,52,00,000
39	Pensions Revenue	1030,00,00,000	..	1030,00,00,000
41	Department of Revenue Revenue	2,00,000	..	2,00,000
45	Ministry of Food Processing Industries Revenue	1,00,000	..	1,00,000
46	Department of Health and Family Welfare Revenue	5,00,000	..	5,00,000
		Capital	..	2,00,000
47	Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homocopathy (AYUSH) Revenue	2,00,000	..	2,00,000
48	Department of Health Research Revenue	2,00,000	..	2,00,000
50	Department of Heavy Industry Revenue	1,00,000	..	1,00,000
		Capital	..	2,00,000
52	Ministry of Home Affairs Revenue	3,00,000	..	3,00,000
53	Cabinet Revenue	34,76,00,000	..	34,76,00,000
		Capital	..	82,18,00,000
54	Police Revenue	1500,01,00,000	2,80,00,000	1502,81,00,000
		Capital	1,00,000	2,00,000
55	Other Expenditure of the Ministry of Home Affairs Revenue	4,00,000	..	4,00,000
57	Ministry of Housing and Urban Poverty Alleviation Revenue	2,00,000	..	2,00,000
58	Department of School Education and Literacy Revenue	3,00,000	..	3,00,000
59	Department of Higher Education Revenue	1,00,000	..	1,00,000
60	Ministry of Information and Broadcasting Revenue	23,34,00,000	..	23,34,00,000
61	Ministry of Labour and Employment Revenue	505,55,00,000	..	505,55,00,000
62	Election Commission Revenue	8,27,00,000	..	8,27,00,000
65	Ministry of Micro, Small and Medium Enterprises Revenue	2,00,000	..	2,00,000
66	Ministry of Mines Capital	92,49,00,000	..	92,49,00,000

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
68	Ministry of New and Renewable Energy Revenue	162,80,00,000	..	162,80,00,000
	Capital	5,00,00,000	..	5,00,00,000
69	Ministry of Overseas Indian Affairs Capital	11,00,00,000	..	11,00,00,000
72	Ministry of Personnel, Public Grievances and Pensions . Revenue	..	1,00,00,000	1,00,00,000
	Capital	1,00,000	..	1,00,000
73	Ministry of Petroleum and Natural Gas Revenue	30000,00,00,000	..	30000,00,00,000
75	Ministry of Power Revenue	16,14,00,000	..	16,14,00,000
	Capital	2,00,000	..	2,00,000
	<i>CHARGED. — Staff, Household and Allowances</i>			
	<i>of the President Revenue</i>	..	2,14,00,000	2,14,00,000
77	Lok Sabha Revenue	6,00,00,000	..	6,00,00,000
81	Ministry of Road Transport and Highways Revenue	300,01,00,000	..	300,01,00,000
85	Department of Science and Technology Revenue	1,00,000	..	1,00,000
87	Department of Biotechnology Revenue	1,00,000	..	1,00,000
88	Ministry of Shipping Revenue	1,00,000	..	1,00,000
89	Ministry of Social Justice and Empowerment Revenue	2,00,000	..	2,00,000
92	Ministry of Steel Revenue	119,81,00,000	..	119,81,00,000
93	Ministry of Textiles Revenue	121,71,00,000	..	121,71,00,000
	Capital	88,18,00,000	..	88,18,00,000
95	Ministry of Tribal Affairs Revenue	1,00,000	..	1,00,000
96	Andaman and Nicobar Islands Revenue	1,00,000	..	1,00,000
	Capital	1,00,000	..	1,00,000
98	Dadra and Nagar Haveli Revenue	105,49,00,000	..	105,49,00,000
99	Daman and Diu Revenue	86,00,00,000	..	86,00,00,000
100	Lakshadweep Revenue	10,50,00,000	..	10,50,00,000
101	Department of Urban Development Revenue	2,00,000	..	2,00,000
	Capital	3,00,000	..	3,00,000
102	Public Works Revenue	42,50,00,000	..	42,50,00,000
105	Ministry of Women and Child Development Revenue	1950,02,00,000	..	1950,02,00,000
106	Ministry of Youth Affairs and Sports Revenue	2,00,000	..	2,00,000
	TOTAL.....	62155,44,00,000	1024,80,00,000	63180,24,00,000

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.

New Delhi, the 26th December, 2011

The following Act of Parliament received the assent of the President on the 23rd December, 2011 and is hereby published for general information.

THE NATIONAL CAPITAL TERRITORY OF DELHI LAWS (SPECIAL PROVISIONS)
SECOND ACT 2011.

ACT No. 20 OF 2011

An Act to make special provisions for the National Capital Territory of Delhi for a further period up to the 31st Day of December, 2014 and for matters connected therewith or incidental thereto.

WHEREAS there has been phenomenal increase in the population of the National Capital Territory of Delhi owing to migration and other factors resulting in tremendous pressure on land and infrastructure leading to encroachment or unauthorised developments which are not in consonance with the concept of planned development as provided in the Master Plan for Delhi, 2001 and the relevant Acts and building bye-laws made thereunder;

AND WHEREAS the Master Plan for Delhi, 2001 was extensively modified and notified by the Central Government on the 7th day of February, 2007 with the perspective for the year 2021 keeping in view the emerging new dimensions in urban development *vis-a-vis* the social, financial and other ground realities;

AND WHEREAS the Master Plan for Delhi with the perspective for the year 2021 specifically provides for strategies for housing for urban poor as well as to deal with the informal sector;

AND WHEREAS a strategy and a scheme has been prepared by the local authorities in the National Capital Territory of Delhi for regulation of urban street vendors in accordance with the National Policy for Urban Street Vendors and the Master Plan for Delhi, 2021, and is being implemented;

AND WHEREAS based on the policy finalised by the Central Government regarding regularisation of unauthorised colonies, village *abadi* area and their extension, the guidelines and regulations for this purpose have been issued;

AND WHEREAS based on the policy finalised by the Central Government regarding regularisation of unauthorised colonies, village *abadi* area and their extensions, the Building Regulations for Special Area, Unauthorised Regularised Colonies and Village *Abadis*, have been made by the Delhi Development Authority under sub-section (1) of section 57 of the Delhi Development Act, 1957 notified in the Gazette of India *vide* S.O. 97(E), dated the 17th January, 2011;

61 of 1957.

AND WHEREAS in pursuance of the guidelines and regulations necessary steps are being taken for the regularisation of unauthorised colonies which, *inter alia*, involve scrutiny of layout plans, assessment of built-up percentage existed as on the 31st day of March, 2002, identification of mixed use of streets, approval of layout plans, fixation of boundaries, change in land use and identification of colonies not eligible for regularisation;

AND WHEREAS the Government of National Capital Territory of Delhi has received one hundred forty redrafted layout plans and is in process of fixing the boundary on these layout plans and the complete process of redrafting or finalisation of layout plans is likely to take considerable time to regularise all the unauthorised colonies;

AND WHEREAS more time is required for proper implementation of the scheme regarding hawkers and urban street vendors and for the regularisation of unauthorised colonies, village *abadi* area and their extensions and special areas;

AND WHEREAS the Government of National Capital Territory of Delhi is actively considering enactment of law with regard to hawkers and urban street vendors, which is likely to take considerable time due to the legal procedure to be followed in this regard;

AND WHEREAS the revised policy for proper arrangements for relocation and rehabilitation of slum dwellers and *jhuggi-jhompri* clusters in the National Capital Territory of Delhi has been formulated and accordingly, the Delhi Urban Shelter Improvement Board Act, 2010 has been enacted by the Legislature of the National Capital Territory of Delhi and notified with effect from the 1st July, 2010 to provide for implementation of schemes for improvement of slums and *jhuggi-jhompri* clusters with a view to bring improvement in environment and living conditions, and to prepare housing scheme for such persons;

Delhi Act
7 of 2010.

AND WHEREAS the Delhi Urban Shelter Improvement Board has identified about six hundred and eighty-five *jhuggi-jhompri* clusters in the National Capital Territory of Delhi and relocation thereof is likely to take considerable time;

AND WHEREAS the draft policy regarding farm houses is being prepared by the Delhi Development Authority and its finalisation is likely to take about two years;

AND WHEREAS pursuant to the Master Plan for Delhi, 2021, the Zonal Development Plans in respect of various Zones have been notified which provides for regularisation of schools, dispensaries, religious institutions and cultural institutions established on or before the 1st January, 2006 in non-conforming areas;

AND WHEREAS the policy with respect to storages, warehouses and godowns used for agricultural inputs or produce (including dairy and poultry) in rural areas built on agricultural land and guidelines for redevelopment of existing godown clusters in non-conforming areas (including those for a storage of non-agricultural goods) required to cater to the needs of the people of the National Capital Territory of Delhi are under consideration of the Central Government in consultation with the Delhi Development Authority;

AND WHEREAS with respect to special areas (being the areas consisting of walled city, walled city extension and area known as Karol Bagh and as such other areas as may be designated as special area) referred to in clause (vi) of regulation 2 of the Building Regulations for Special Area, Unauthorised Regularised Colonies and Village *Abadis*, 2010 notified in the Gazette of India *vide* S.O. 97(E), dated the 17th January, 2011, is being taken for formulation of redevelopment plan and schemes by concerned local authority which is likely to take considerable time;

AND WHEREAS rule 12 of the Delhi Development (Master Plan and Zonal Development Plan) Rules, 1959 provides for amendment of whole or any part of the Master Plan, if necessary, at the expiry of every five years and accordingly in pursuance of the aforesaid rule 12, the process of quinquennial revision of the provisions of the Master Plan notified on the 7th February, 2007, is being undertaken for such modifications and updating that have emerged based on ground realities which is likely to take some time for finalisation;

AND WHEREAS in view of the foregoing paragraphs, it is expedient and in public interest that no hardship be caused (whether by way of sealing or demolition of the structures or otherwise), to the public until the revision of Master Plan as stated in the preceding paragraph is undertaken to facilitate the smooth review of the Master Plan;

43 of 2007. AND WHEREAS the National Capital Territory of Delhi Laws (Special Provisions) Act, 2007 was enacted on the 5th day of December, 2007 to make special provisions for the areas of National Capital Territory of Delhi for a period of up to the 31st day of December, 2008 which ceased to operate after the 31st December, 2008;

24 of 2009. AND WHEREAS the National Capital Territory of Delhi Laws (Special Provisions) Act, 2009 was enacted in continuation of the aforesaid Act for a period up to the 31st day of December, 2009 to make special provisions for the areas of the National Capital Territory of Delhi and that Act ceased to operate after the 31st day of December, 2009;

40 of 2009. AND WHEREAS the National Capital Territory of Delhi Laws (Special Provisions) Second Act, 2009 was enacted in continuation of the aforesaid Act for a period up to the 31st day of December, 2010 to make special provisions for the areas of National Capital Territory of Delhi and that Act ceased to operate after the 31st day of December, 2010;

5 of 2011. AND WHEREAS the National Capital Territory of Delhi Laws (Special Provisions) Act, 2011 has been enacted to give continued effect to provisions of the enactment specified in the preceding paragraph for a period up to the 31st day of December, 2011 and to make special provisions for the areas of the National Capital Territory of Delhi and that Act, shall cease to operate after the 31st day of December, 2011;

AND WHEREAS it is expedient to have a law in terms of the Master Plan for Delhi, 2021, in continuation of the said Acts for a period up to the 31st day of December, 2014 to provide for relief and to minimise avoidable hardships and irreparable loss to the people of the National Capital Territory of Delhi against any punitive action by any agency in respect of the persons covered by the policies referred to above.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the National Capital Territory of Delhi Laws (Special Provisions) Second Act, 2011.

(2) It extends to the National Capital Territory of Delhi.

(3) It shall come into force on the 1st day of January, 2012.

(4) It shall cease to have effect on the 31st day of December, 2014, except as respects things done or omitted to be done before such cesser, and upon such cesser section 6 of the General Clauses Act, 1897, shall apply as if this Act had then been repealed by a Central Act.

10 of 1897.

Short title,
extent,
commencement
and duration.

Definitions.

2. (1) In this Act, unless the context otherwise requires,—

(a) “building bye-laws” means bye-laws made under section 481 of the Delhi Municipal Corporation Act, 1957 or the bye-laws made under section 188, sub-section (3) of section 189 and sub-section (1) of section 190 of the Punjab Municipal Act, 1911, as in force in New Delhi or the regulations made under sub-section (1) of section 57 of the Delhi Development Act, 1957, relating to buildings; 66 of 1957. Punjab Act 3 of 1911. 61 of 1957.

(b) “Delhi” means the entire area of the National Capital Territory of Delhi except the Delhi Cantonment as defined in clause (11) of section 2 of the Delhi Municipal Corporation Act, 1957; 66 of 1957.

(c) “encroachment” means unauthorised occupation of Government land or public land other than streets, lanes, footpath and parks, by way of putting temporary, semi-permanent or permanent structure for residential use or commercial use or any other use;

(d) “local authority” means the Delhi Municipal Corporation established under the Delhi Municipal Corporation Act, 1957, or the New Delhi Municipal Council established under the New Delhi Municipal Council Act, 1994 or the Delhi Development Authority established under the Delhi Development Act, 1957, legally entitled to exercise control in respect of the areas under their respective jurisdiction; 66 of 1957. 44 of 1994. 61 of 1957.

(e) “Master Plan” means the Master Plan for Delhi with the perspective for the year 2021, notified *vide* notification number S.O.141(E), dated the 7th day of February, 2007 under the Delhi Development Act, 1957; 61 of 1957.

(f) “notification” means a notification published in the Official Gazette;

(g) “punitive action” means action taken by a local authority under the relevant law against unauthorised development and shall include demolition, sealing of premises and displacement of persons or their business establishment from their existing location, whether in pursuance of court orders or otherwise;

(h) “relevant law” means in case of—

(i) the Delhi Development Authority, the Delhi Development Act, 1957; 61 of 1957.

(ii) the Municipal Corporation of Delhi, the Delhi Municipal Corporation Act, 1957; and 66 of 1957.

(iii) the New Delhi Municipal Council, the New Delhi Municipal Council Act, 1994; 44 of 1994.

(i) “special area”, shall have the meaning assigned to it in clause (vi) of regulation 2 of the Building Regulations for Special Area, Unauthorised Regularised Colonies and Village *Abadis*, 2010 notified in the Gazette of India *vide* S.O. 97(E), dated the 17th January, 2011;

(j) “unauthorised development” means use of land or use of building or construction of building or development of colonies carried out in contravention of the sanctioned plans or without obtaining the sanction of plans, or in contravention of the land use as permitted under the Master Plan or Zonal Plan or layout plan, as the case may be, and includes any encroachment.

(2) The words and expressions used but not defined herein shall have the meanings respectively assigned to them in the Delhi Development Act, 1957, the Delhi Municipal Corporation Act, 1957 and the New Delhi Municipal Council Act, 1994. 61 of 1957. 66 of 1957. 44 of 1994.

Enforcement to be kept in abeyance.

3. (1) Notwithstanding anything contained in any relevant law or any rules, regulations or bye-laws made thereunder, the Central Government shall before the expiry of this Act, take all possible measures to finalise norms, policy guidelines, feasible strategies and make orderly arrangements to deal with the problem of encroachment or unauthorised development in the

form of encroachment by slum dwellers and *Jhuggi-Jhompri* clusters, hawkers and urban street vendors, unauthorised colonies, village *abadi* area (including urban villages), and their extensions, existing farm houses involving construction beyond permissible building limits and schools, dispensaries, religious institutions, cultural institutions, storages, warehouses and godowns used for agricultural inputs or produce (including dairy and poultry) in rural areas built on agricultural land, as mentioned below:—

Delhi Act 7
of 2010.

(a) orderly arrangements for relocation and rehabilitation of slum dwellers and *Jhuggi-Jhompri* clusters in Delhi in accordance with the provisions of the Delhi Urban Shelter Improvement Board Act, 2010 and the Master Plan for Delhi, 2021 to ensure its development in a sustainable, planned and humane manner;

(b) scheme and orderly arrangements for regulation of urban street vendors in consonance with the national policy for urban street vendors and hawkers as provided in the Master Plan for Delhi, 2021;

(c) orderly arrangements pursuant to guidelines and regulations for regularisation of unauthorised colonies, village *abadi* area (including urban villages) and their extensions, as existed on the 31st day of March, 2002, and where construction took place even beyond that date and up to the 8th day of February, 2007;

(d) policy regarding existing farm houses involving construction beyond permissible building limits;

(e) policy or plan for orderly arrangement regarding schools, dispensaries, religious institutions, cultural institutions, storages, warehouses and godowns used for agricultural inputs or produce (including dairy and poultry) in rural areas built on agricultural land and guidelines for redevelopment of existing godown clusters (including those for a storage of non-agricultural goods) required to cater to the needs of the people of the National Capital Territory of Delhi;

(f) orderly arrangements in respect of special areas in accordance with the Building Regulations for Special Area, Unauthorised Regularised Colonies and Village *Abadis*, 2010 within overall ambit of Master Plan in force; and

(g) policy or plan for orderly arrangements in all other areas of the National Capital Territory of Delhi in consonance with the Master Plan on its review.

(2) Subject to the provisions contained in sub-section (1) and notwithstanding any judgment, decree or order of any court, *status quo*—

(i) as on the 1st day of January, 2006 in respect of encroachment or unauthorised development;

(ii) in respect of unauthorised colonies, village *abadi* area (including urban villages) and their extensions, which existed on the 31st day of March, 2002 and where construction took place even beyond that date and up to the 8th day of February, 2007, mentioned in sub-section (1);

(iii) in respect of special areas as per the Building Regulations for Special Area, Unauthorised Regularised Colonies and Village *Abadis*, 2010; and

(iv) in respect of all other areas within the National Capital Territory of Delhi as on the 8th day of February, 2007,

shall be maintained.

Explanation.— For the purposes of this sub-section, it is hereby clarified that any development approved by the competent authority or the local authority under the relevant laws and the rules or regulations made thereunder, including repairs permissible under the building bye-laws in force, shall continue to remain permitted.

(3) All notices issued by any local authority for initiating action against encroachment or unauthorised development in respect of areas referred to in sub-section (1), shall be deemed to have been suspended and no punitive action shall be taken till the 31st day of December, 2014, if—

(a) it is constructed prior to the dates specified for different areas as enumerated in sub-section (2);

(b) it conforms to the safety standards as in force or such other safety requirements as may be notified by the Central Government; and

(c) it complies with the directions with respect to safety, if any, issued by the Central Government:

Provided that in case punitive action is required to be taken by any local authority, prior approval of the Administrator of the National Capital Territory of Delhi or the officer authorised by him in this behalf, shall be obtained by the authority or officer concerned.

(4) Notwithstanding any other provision contained in this Act, the Central Government may, at any time before the 31st day of December, 2014, withdraw the exemption by notification in respect of encroachment or unauthorised development mentioned in sub-section (2) or sub-section (3), as the case may be.

Provisions of this Act not to apply in certain cases.

4. During the period of operation of this Act, no relief shall be available under the provisions of section 3 in respect of the following encroachment or unauthorised development, namely:—

(a) encroachment on public land except in those cases which are covered under clauses (a), (b) and (c) of sub-section (1) of section 3;

(b) removal of slums and *Jhuggi-Jhompri* dwellers, hawkers and urban street vendors, unauthorised colonies or part thereof, village *abadi* area (including urban villages) and their extensions in accordance with the relevant policies approved by the Central Government for clearance of land required for specific public projects.

Power of Central Government to give directions.

5. The Central Government may, from time to time, issue such directions to the local authorities as it may deem fit, for giving effect to the provisions of this Act and it shall be the duty of the local authorities, to comply with such directions.

Validation of acts done or omitted to be done, etc., during 1st January, 2012 up to the date of enactment of this Act.

6. Notwithstanding any judgment, decree or order of any court, all things done, or, omitted to be done, and all action taken, or, not taken, during the period beginning on or after the 1st day of January, 2012 and ending immediately before the date of enactment of this Act, shall, in so far as they are in conformity with the provisions of this Act, be deemed to have been done, or, omitted to be done, or, taken, or, not taken, under these provisions as if such provisions were in force at the time such things were done or omitted to be done and action taken or not taken during the aforesaid period.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.

New Delhi, the 31st December, 2011

The following Act of Parliament received the assent of the President on the 30th December, 2011 and is hereby published for general information.

THE CABLE TELEVISION NETWORKS (REGULATION) AMENDMENT ACT, 2011.

ACT No. 21 OF 2011

An Act further to amend the Cable Television Networks (Regulation) Act, 1995.

BE it enacted by Parliament in the Sixty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Cable Television Networks (Regulation) Amendment Act, 2011. Short title and commencement.

(2) It shall be deemed to have come into force on the 25th day of October, 2011.

7 of 1995.

2. In section 2 of the Cable Television Networks (Regulation) Act, 1995 (hereinafter referred to as the principal Act),— Amendment of section 2.

(A) for clause (aa), the following clauses shall be substituted, namely:—

24 of 1997.

'(ai) "Authority" means the Telecom Regulatory Authority of India established under sub-section (1) of section 3 of the Telecom Regulatory Authority of India Act, 1997;

(*aii*) "Broadcaster" means a person or a group of persons, or body corporate, or any organisation or body providing programming services and includes his or its authorised distribution agencies;

(*aiii*) "cable operator" means any person who provides cable service through a cable television network or otherwise controls or is responsible for the management and operation of a cable television network and fulfils the prescribed eligibility criteria and conditions;'

(*B*) in clause (*e*), for sub-clause (*iii*), the following sub-clause shall be substituted, namely:—

"(*iii*) a company as defined in section 3 of the Companies Act, 1956;"; 1 of 1956.

(*C*) after clause (*e*), the following clause shall be inserted, namely:—

'(*ei*) "post" means a post and includes a pole, tower, standard, stay, strut, cabinet, pillar or any above ground contrivance for carrying, suspending or supporting any network infrastructure facility;'

(*D*) in clause (*g*), in sub-clause (*i*), the words "through video cassette recorders or video cassette players" shall be omitted;

(*E*) after clause (*g*), the following clause shall be inserted, namely:—

'(*gi*) "public authority" means any authority, body or institution of local self-government constituted or established by or under—

(*i*) the Constitution of India;

(*ii*) any law made by Parliament;

(*iii*) any law made by a State Legislature;

(*iv*) any notification issued or order made by the appropriate Government,

and includes any—

(*v*) body owned, controlled or substantially financed; or

(*vi*) non-governmental organisation substantially financed,

directly or indirectly by funds provided by the appropriate Government;'

(*F*) in clause (*h*), after the words "under this Act", the following shall be inserted, namely:—

"within such local limits of jurisdiction as may be determined by that Government;";

(*G*) in clause (*i*),—

(*a*) for the words "a person", the words "any individual, or association of individuals, or a company, or any other organisation or body" shall be substituted;

(*b*) for the words "indicated by him", the words "indicated by him or it" shall be substituted.

Amendment
of section 3.

3. In section 3 of the principal Act, the proviso shall be omitted.

Substitution of
new section
for section 4.

4. For section 4 of the principal Act, the following section shall be substituted, namely:—

Registration as
cable operator.

"4. (*I*) Any person who is desirous of operating or is operating a cable television network may apply for registration or renewal of registration, as a cable operator to the registering authority.

(2) The cable operator shall fulfil such eligibility criteria and conditions as may be prescribed and different eligibility criteria may be prescribed for different categories of cable operators.

(3) On and from the date of issue of notification under section 4A, no new registration in a State, city, town or area notified under that section shall be granted to any cable operator who does not undertake to transmit or re-transmit channels in an encrypted form through a digital addressable system.

(4) An application under sub-section (1) shall be made in such form and be accompanied by such documents and fees as may be prescribed.

(5) On receipt of the application, the registering authority shall satisfy itself that the applicant has furnished all the required information prescribed under sub-section (4) and on being so satisfied, register the applicant as a cable operator and grant him a certificate of registration or renew its registration, as the case may be, subject to such terms and conditions as may be prescribed under sub-section (6):

Provided that the registering authority may, if it is satisfied that the applicant does not fulfil the eligibility criteria and conditions prescribed under sub-section (2) or the application is not accompanied by necessary documents or fees as prescribed under sub-section (4), and for reasons to be recorded in writing, by order, refuse to grant its registration or renewal, as the case may be, and communicate the same to the applicant:

Provided further that the applicant may prefer an appeal against the order of the registering authority refusing grant or renewal of registration to the Central Government.

(6) Without prejudice to the compliance of eligibility criteria for registration of cable operators, the Central Government may prescribe, having regard to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with foreign States, public order, decency or morality, foreign relation or contempt of court, defamation or incitement to an offence, such terms and conditions of registration including additional criteria or conditions to be fulfilled by the cable operator.

(7) The Central Government may suspend or revoke the registration granted under sub-section (5) if the cable operator violates one or more of the terms and conditions of such registration:

Provided that no such order of suspension or revocation shall be made without giving a reasonable opportunity of being heard to the cable operator."

5. For section 4A of the principal Act, the following sections shall be substituted, namely:—

Substitution
of new
sections for
section 4A.

'4A. (1) Where the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification in the Official Gazette, make it obligatory for every cable operator to transmit or re-transmit programmes of any channel in an encrypted form through a digital addressable system with effect from such date as may be specified in the notification and different dates may be specified for different States, cities, towns or areas, as the case may be:

Transmission
of
programmes
through
digital
addressable
systems, etc.

Provided that the date specified in the notification shall not be earlier than six months from the date of issue of such notification to enable the cable operators in different States, cities, towns or areas to install the equipment required for the purposes of this sub-section.

(2) The Central Government may prescribe appropriate measures and take such steps as it may consider necessary for implementation of the notification issued under sub-section (1).

(3) If the Central Government is satisfied that it is necessary in the public interest so to do, and if not otherwise specified by the Authority, it may direct the Authority to specify, by notification in the Official Gazette, one or more free-to-air channels to be included in the package of channels forming basic service tier and any one or more such channels may be specified, in the notification, *genre-wise* for providing a programme mix of entertainment, information, education and such other programmes and fix the tariff for basic service tier which shall be offered by the cable operators to the consumers and the consumer shall have the option to subscribe to any such tier:

Provided that the cable operator shall also offer the channels in the basic service tier on a *la carte* basis to the subscriber at a tariff specified under this sub-section.

(4) The Central Government or the Authority may specify in the notification referred to in sub-section (3), the number of free-to-air channels to be included in the package of channels forming basic service tier for the purposes of that sub-section and different numbers may be specified for different States, cities, towns or areas, as the case may be.

(5) It shall be obligatory for every cable operator to publicise the prescribed information including but not limited to subscription rates, standards of quality of service and mechanism for redressal of subscribers' grievances in such manner and at such periodic intervals as may be specified by the Central Government or the Authority for the benefit of the subscriber.

(6) The cable operator shall not require any subscriber to have a receiver set of a particular type to receive signals of cable television network:

Provided that the subscriber shall use a digital addressable system to be attached to his receiver set for receiving programmes transmitted on any channel.

(7) Every cable operator shall provide such information relating to its cable services and networks in such format and at such periodic intervals to the Central Government or the State Governments or the Authority or their authorised representatives, as may be specified by them from time to time.

(8) All actions taken by the Central Government or the Authority in pursuance of the provisions of this section as they stood immediately before the 25th day of October, 2011 shall continue to remain in force till such actions are modified as per the provisions of this Act.

Explanation.—For the purposes of this section,—

(a) "addressable system " means an electronic device (which includes hardware and its associated software) or more than one electronic device put in an integrated system through which signals of cable television network can be sent in encrypted form, which can be decoded by the device or devices, having an activated Conditional Access System at the premises of the subscriber within the limits of authorisation made, through the Conditional Access System and the subscriber management system, on the explicit choice and request of such subscriber, by the cable operator to the subscriber;

(b) "basic service tier" means a package of free-to-air channels to be offered by a cable operator to a subscriber with an option to subscribe, for a single price to subscribers of the area in which his cable television network is providing service;

(c) "encrypted", in respect of a signal of cable television network, means the changing of such signal in a systematic way so that the signal would be unintelligible without use of an addressable system and the expression "unencrypted" shall be construed accordingly;

(d) "free-to-air channel", in respect of a cable television network, means a channel for which no subscription fee is to be paid by the cable operator to the broadcaster for its re-transmission on cable;

(e) "pay channel", in respect of a cable television network, means a channel for which subscription fees is to be paid to the broadcaster by the cable operator and due authorisation needs to be taken from the broadcaster for its re-transmission on cable;

(f) "subscriber management system" means a system or device which stores the subscriber records and details with respect to name, address and other information regarding the hardware being utilised by the subscriber, channels or bouquets of channels subscribed to by the subscriber, price of such channels or bouquets of channels as defined in the system, the activation or deactivation dates and time for any channel or bouquets of channels, a log of all actions performed on a subscriber's record, invoices raised on each subscriber and the amounts paid or discount allowed to the subscriber for each billing period.

4B. (1) Subject to the provisions of this Act, any cable operator entitled for providing cable services may, from time to time, lay and establish cables and erect posts under, over, along, across, in or upon any immovable property vested in or under the control or management of a public authority.

Right of way for cable operators and permission by public authority.

(2) Any public authority under whose control or management any immovable property is vested may, on receipt of a request from a cable operator permit the cable operator to do all or any of the following acts, namely:—

(a) to place and maintain underground cables or posts; and

(b) to enter on the property, from time to time, in order to place, examine, repair, alter or remove such cables or posts.

(3) The facility of right of way under this section for laying underground cables, and erecting posts, shall be available to all cable operators subject to the obligation of reinstatement or restoration of the property or payment of reinstatement or restoration charges in respect thereof at the option of the public authority.

(4) When a public authority in public interest considers it necessary and expedient that the underground cable or post placed by any cable operator under the provisions of this section should be removed or shifted or its position altered, it may require the cable operator to remove it or shift it or alter its position, as the case may be, at its own cost in the time frame indicated by the public authority.

(5) The Central Government may lay down appropriate guidelines to enable the State Governments to put in place an appropriate mechanism for speedy clearance of requests from cable operators for laying cables or erecting posts on any property vested in, or under the control or management of, any public authority and for settlement of disputes, including refusal of permission by the public authority.

(6) Any permission granted by a public authority under this section may be given subject to such reasonable conditions as that public authority thinks fit to impose as to the payment of any expenses, or time or mode of execution of any work, or as to any other matter connected with or related to any work undertaken by the cable operator in exercise of those rights.

(7) Nothing in this section shall confer any right upon any cable operator other than that of user for the purpose only of laying underground cable or erecting posts or maintaining them.'

Substitution of new section for section 8.

6. For section 8 of the principal Act, the following section shall be substituted, namely:—

Compulsory transmission of certain channels.

"8. (1) The Central Government may, by notification in the Official Gazette, specify the names of Doordarshan channels or the channels operated by or on behalf of Parliament, to be mandatorily carried by the cable operators in their cable service and the manner of reception and re-transmission of such channels:

Provided that in areas where digital addressable system has not been introduced in accordance with the provisions of sub-section (1) of section 4A, the notification as regards the prime band is concerned shall be limited to the carriage of two Doordarshan terrestrial channels and one regional language channel of the State in which the network of the cable operator is located.

(2) The channels referred to in sub-section (1) shall be re-transmitted without any deletion or alteration of any programme transmitted on such channels.

(3) Notwithstanding the provisions of sub-section (1), any notification issued by the Central Government or the Prasar Bharti (Broadcasting Corporation of India) in pursuance of the provisions of sub-section (1), prior to the 25th day of October, 2011 shall continue to remain in force till such notifications are rescinded or amended, as the case may be."

Amendment of section 9.

7. In section 9 of the principal Act,—

(a) for the word "equipment", at both the places where it occurs, the words "equipment or digital addressable system" shall be substituted;

(b) the proviso shall be omitted.

Amendment of section 10.

8. In section 10 of the principal Act, after the words "authorised telecommunication systems", the words "and is in conformity with such standards relating to interference as may be prescribed by the Central Government" shall be inserted.

Insertion of new section 10A.

9. After section 10 of the principal Act, the following section shall be inserted, namely:—

Inspection of cable network and services.

"10A. (1) Without prejudice to the provisions contained in the Indian Telegraph Act, 1885 or any other law for the time being in force, the Central Government or its officers authorised by it or authorised agency shall have the right to inspect the cable network and services.

13 of 1885.

(2) No prior permission or intimation shall be required to exercise the right of the Central Government or its authorised representatives to carry out such inspection.

(3) The inspection shall ordinarily be carried out after giving reasonable notice except in circumstances where giving of such a notice shall defeat the purpose of the inspection.

(4) On being so directed by the Central Government or its authorised officers or agency so authorised by it, the cable operator shall provide the necessary equipment, services and facilities at designated place or places for lawful interception or continuous monitoring of the cable service at its own cost by or under the supervision of the Central Government or its officers or agency so authorised by it."

10. For section 11 of the principal Act, the following section shall be substituted, namely:—
- Substitution of new section for section 11.
- "11. If any authorised officer has reason to believe that the provisions of section 3, section 4A, section 5, section 6, section 8, section 9 or section 10 have been or are being contravened by any cable operator, he may seize the equipment being used by such cable operator for operating the cable television network:
- Provided that the seizure of equipment in case of contravention of sections 5 and 6 shall be limited to the programming service provided on the channel generated at the level of the cable operator."
- Power to seize equipment used for operating cable television network.
- 68 of 1986. 11. In section 21 of the principal Act, for the words and figures "and the Consumer Protection Act, 1986", the following shall be substituted, namely:—
- Amendment of section 21.
- "the Consumer Protection Act, 1986 and the Telecom Regulatory Authority of India Act, 1997".
- 68 of 1986. 12. In section 22 of the principal Act, in sub-section (2),—
- Amendment of section 22.
- (i) for clause (a), the following clause shall be substituted, namely:—
- "(a) the eligibility criteria for different categories of cable operators under sub-section (2) of section 4;"
- (ii) for clause (aa), the following clause shall be substituted, namely:—
- "(aa) the form of application, documents to be accompanied and the fees payable under sub-section (4) of section 4;"
- (iii) for clause (aaa), the following clause shall be substituted, namely:—
- "(aaa) the terms and conditions of registration under sub-section (6) of section 4;"
- (iv) after clause (aaa), the following clause shall be inserted, namely:—
- "(aaaa) the appropriate measures under sub-section (2) of section 4A for implementation of the notification under sub-section (1) of that section;"
- (v) after clause (d), the following clause shall be inserted, namely:—
- "(da) the specifications of interference standards for interfering with any telecommunication system under section 10;"
- Ord. 3 of 2011. 13. (1) The Cable Television Networks (Regulation) Amendment Ordinance, 2011 is hereby repealed.
- Repeal and saving.
- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act.

V.K. BHASIN,
Secretary to the Government of India.

(Republished by order of the Governor)

R. KATHIRVEL,
Additional Secretary to Government,
Law Department.