



CENTRAL EXCISE TARIFF CODE & EXCISE DUTY APPLICABLE

4819 CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE

4819 10 - *Cartons, boxes and cases, of corrugated paper or paperboard:*

4819 10 10 --- Boxes – 5%

4819 10 90 --- Other – 5%

(Notification No. 4/2006 C.E - S.No. 96E - Condition No. 12, as inserted by 10/2010 CE.- 27.02.10 – clause xxxi, as amended by 04/2011 C.E. – 01.03.11 – S.No. II (i))

4819 10 10 --- Boxes – 10%

(Standard rate where above conditional exemption is not availed) (Notification No. 2/2008 CE. – 01.03.08 – S.No. 37, amended by 6/2010 C.E. - 27.02.10 - S.No. 2(ii))

4819 20 - *Folding cartons, boxes and cases, of non corrugated paper and paperboard:*

4819 20 20 --- Boxes – 10%

4819 20 90 --- Other - 10%

(Notification No. 2/2008 CE. – 01.03.08 – S.No. 37, amended by 6/2010 C.E. - 27.02.10 - S.No. 2(ii))

4819 50 - *Other packing containers, including record sleeves:*

4819 50 10 --- Made of corrugated paper or paperboard – 10 %

4819 50 90 --- Other 10%

(Notification No. 2/2008 CE. – 01.03.08 – S.No. 37, amended by 6/2010 C.E. - 27.02.10 - S.No. 2(ii))

4707 RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

4707 90 00 - Other, including unsorted waste and scrap 5%

(Notification No. 4/2006 C.E- 01.03.06- S.No.88A, amended by 4/2011 C.E. - 01.03.11 – S.No. II (i))

4808 PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803

4808 10 00 - Corrugated paper and paperboard, whether or not perforated - 5%

(Notification No. 4/2006 CE. - 01.03.2006 - S.No. 93, as amended by 04/2011 C.E. – 01.03.11 – S.No. II (i)) (Size should be greater than 36x15 cms.)

Important: Please mention the Relevant Notification Nos. In Invoice & Returns





Revised Rates Applicable From 01.03.11

INDIRECT TAX

CENTRAL EXCISE

Excise Duty on C.B. Boxes – 5%

Excise Duty on Corrugated Board – 5%

Excise Duty on Waste Paper – 5%

Excise Duty on Kraft Paper Mills using more than 75% of unconventional raw materials upto clearance of 3500 M.T. in a financial year – 5%

Excise Duty on Kraft Paper Mills using more than 75% of unconventional raw materials after clearance of 3500 M.T. in a financial year – – 5%

Excise on other Paper and Paper Board – 5%

Primary education cess – No Change - 2%

Higher & Secondary Education Cess – No Change – 1%

SSI EXEMPTION

Exemption limit – No Change – 150 Lakh Rupees

SERVICE TAX

Service Tax rate – No Change - 10%.

Primary education cess – No Change - 2%

Higher & Secondary Education Cess – No Change -1%

CUSTOMS

Customs duty on Waste Paper – 2.5%

GOODS & SERVICES TAX & DIRECT TAX CODE

DTC proposed to be implemented from 01.04.2012

GST Constitutional Amendment Bill To Be Presented In The Budget session,
Implementation Date Not mentioned

