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## **A. CENTRAL EXCISE TARIFF – NO CHANGE**

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

4819 10 10 --- Boxes – 6 %

4819 10 90 --- Other – 6%

(Notification No. 12/2012 CE. - 17.03.12 – S.No. 171, Condition no. 13)

**(Fittments sold & billed with boxes as a set are eligible to be cleared @ 6% otherwise 12%)**

4819 10 10 --- Boxes – 12 %

(Standard rate where the above conditional exemption is not applicable)

(As Per The First Schedule of CETA, 1985, Section X, Chapter 48)

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

4819 20 20 --- Boxes – 12%

4819 20 90 --- Other – 12%

(As Per The First Schedule of CETA, 1985, Section X, Chapter 48)

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

4819 50 10 --- Made of corrugated paper or paperboard – 12%

4819 50 90 --- Other 12 %

(As Per The First Schedule of CETA, 1985, Section X, Chapter 48)

## **4707 RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD**

4707 90 00 - Other, including unsorted waste and scrap - 6 %

(Notification No. 12/2012 CE. - 17.03.12 – S.No. 160) (No Change)

## **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 - 6%

(Size should be greater than 36x15 cms.)

(As Per The First Schedule of CETA, 1985, Section X, Chapter 48)

**Plus Primary Education Cess – 2%, Secondary & Higher Secondary Education Cess – 1% payable on Excise Duty as before**

### **Note:**

Please mention relevant Notification No. In invoice etc. where concessional rate of duty is being charged.

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## **EXCISE DUTY - RAW MATERIALS TO THE INDUSTRY**

**PAPER & BOARD** - Chapter 48 - **6%**  
(Made from unconventional raw material)

**GLUE** – Cetsh. 3505 20 00 - **12%**

**PRINTING INK** – Cetsh. 3814 00 10 – **12%**

**STITCHING WIRE** – **G.I.** Wire of Iron Or Non Alloy Steel – Cetsh. 7217 90 12 - **12%**  
– **Brass** Stitching Wire - Cetsh. 7408 21 90 - **12%**

**CAPITAL GOODS – Machines, Generator, Boilers, Spare Parts, Motors Generator etc.** - The Excise Duty on all goods falling under Chapter 84 & 85 of the Schedule to the Central Excise Tariff Act is reduced from 12 percent to 10 percent for the period upto 31.12.2014.

Primary Education Cess – 2%, Secondary & Higher Secondary Education Cess – 1% payable on Service Tax as before

### **SSI EXEMPTION LIMIT**

No Change for the industry. The SSI Exemption Limit vide Notification No. 8/2003 C.E continues upto clearances of Rs. 1.5 Crores in a financial year; eligibility criterion of preceding year remains at Rs. 4.0 Crores.

## **B. SERVICE TAX**

Service Tax Rates of duty remains @ 12%.

Primary Education Cess – 2%, Secondary & Higher Secondary Education Cess – 1% payable on Service Tax as before

- Service Tax Abatement on G.T.A. By Road continues above 25%
- Services provided by a goods transport agency continues to be exempted by way of transportation of –
  - *goods where gross amount charged for the transportation of goods on a consignment transported in a single goods carriage does not exceed one thousand five hundred rupees; or*
  - *goods, where gross amount charged for transportation of all such goods for a single consignee in the goods carriage does not exceed rupees seven hundred fifty;”*

**The Service Receiver of GTA can take abatement and pay Service Tax on 25% of the freight, without complying to the condition for abatement as existed before.**

## **C. CUSTOMS**

There is no change in peak rate for non-agricultural products. It continues to remain at 10%.

Primary Education Cess – 2%, Secondary & Higher Secondary Education Cess – 1% payable on Customs as before.

Goods falling under First Schedule of The Customs Tariff Act, 1975 continues to be exempted from whole of Education Cess and Secondary & Higher Education Cess leviable on CVD under sub section (1) of section 3 of the Customs Tariff Act, 1975.

Manner of calculation of duty changes for clearance made from EOU to DTA. Under Customs the levy of education cess and SHE cess as a part of the CVD has been exempted.