

# UNION BUDGET (Interim) 2014-15

## 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)

(Fitments sold & billed as a set with C.B. Boxes will attract 6% Duty, 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, EMBOSSSED 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 Invoices & Returns etc. where concessional rate of duty is being charged.**

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## **SERVICE TAX**

Service Tax Rates of duty remains @ 12%.

No Changes In Reverse Charge Abatement %.

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

## **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 continues to be exempted.