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## CENTRAL EXCISE TARIFF

### **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 as a set with C.B. Boxes will attract 6% Duty, otherwise 12.5%)

4819 10 10 --- Boxes – 12.5 %

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

(As Per The First Schedule of CETA, 1985, Section X, Chapter 48, as amended by Clause 104 of The Finance Bill 2015)

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

4819 20 20 --- Boxes – 12.5%

4819 20 90 --- Other – 12.5%

(As Per The First Schedule of CETA, 1985, Section X, Chapter 48, as amended by Clause 104 of The Finance Bill 2015)

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

4819 50 10 --- Made of corrugated paper or paperboard – 12.5%

4819 50 90 --- Other 12.5 %

(As Per The First Schedule of CETA, 1985, Section X, Chapter 48, as amended by Clause 104 of The Finance Bill 2015)

### **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)

**Notes: Please mention relevant Notification No. In Invoices & Returns etc. where concessional rate of duty is being charged.**

## **SERVICE TAX**

Service Tax Rates of duty increased is 14%

Swachh Bharat Cess continues @ .5% on Taxable value of services as before.

**Krishi Kalyan Cess** is proposed to be levied with effect from 1st June, 2016 (after enactment of the Finance Bill) on any or all the taxable services at the rate of 0.5% on the value of such taxable services. Credit of Krishi Kalyan Cess paid on input services shall be allowed to be used for payment of the proposed Cess on the service provided by a service provider.

Service tax continues to be payable on 30% (abatment 70%) of the value of transport for goods transport by road by a goods transport agency, subject to a condition of non-availment of Cenvat Credit on inputs, capital goods and input services.

To avoid any confusion, please note, Abatement on **transport of used household goods** by a Goods Transport Agency (GTA) is being rationalised at the rate of 60% without availment of cenvat credit on inputs, input services and capital goods by the service provider (as against abatment of 70% allowed on transport of other goods by GTA). **(W.E.F. 01.04.16)**

Manpower supply and security services when provided by an individual, HUF, or partnership firm to a body corporate continues to be under **full reverse charge**.

## **CUSTOMS**

There is no change in peak rate for non-agricultural products. It continues to remain at 10%. Import Duty on paper & board continues to be @ 10%, import duty on waste is Nil as before.