

06.07.09

UNION BUDGET 2009-10 - BULLETIN
CENTRAL EXCISE & SERVICE TAX RATES

EXCISE (No Change)

Cenvat Duty on C.B. Boxes & Fittings continues to be 8%.

Cenvat Duty on Waste Paper continues to be 8%.

Cenvat Duty on Unprinted Corrugated Board continues at 4%

Cenvat Duty on Kraft Paper Mills using more than 75% of unconventional raw materials upto clearance of 3500 M.T. in a financial year continues to be nil.

Cenvat Duty on Kraft paper mills using more than 75% of unconventional raw materials continues to be 4% after clearance of 3500 M.T. in a financial year

Cenvat Duty continues to be 4% on paper and paper board.

Primary education cess of 2% & Higher & Secondary Education Cess of 1% applicable as before

SERVICE TAX (No Change)

Service Tax rate rates continues to be 10%.

Primary education cess of 2% & Higher & Secondary Education Cess of 1% continues to be applicable.

CUSTOMS DUTY (No Change)

Customs duty on Paper continues to be 10%

For Eastern India Corrugated Box Manufacturers' Association

R.G. Agarwala
Chairman, Excise & Taxation

Date: 06.07.2009

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 – 8%

4819 10 90 --- Other - 8%

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

4819 20 20 --- Boxes –8%

4819 20 90 --- Other - 8%

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

4819 50 10 --- Made of corrugated paper or paperboard – 8%

4819 50 90 --- Other 8%

4707 RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

4707 90 00 - Other, including unsorted waste and scrap 8%

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 - 4%

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