

**CENTRAL EXCISE & SERVICE TAX RATES**  
**APPLICABLE W.E.F. 24.02.2009**

**EXCISE**

**Cenvat Duty on C.B. Boxes & Fittings reduced from 10 to 8% vide C.E. Notification No. 4/2009 dated 24.02.2009**

**Cenvat Duty on Waste Paper reduced from 10 to 8% vide C.E. Notification No. 4/2009 dated 24.02.2009**

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**

**Service Tax rate rates reduced from 12% to 10% vide notification No. 8/2009 – ST dated 24.02.09**

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

For Eastern India Corrugated Box Manufacturers' Association

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