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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)

(Fittings 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)

**Primary Education Cess – 2%, Secondary & Higher Secondary Education Cess – 1%  
EXEMPTED on Excise Duty w.e.f. 01.03.15**

**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 from **12% to 14%**, Primary Education Cess – 2%, Secondary & Higher Secondary Education Cess – 1% **exempted**. (W.E.F. date to be notified on enactment of Finance Bill; till then 12.36% applicable.)

At present, service tax is payable on 25% of the value of transport for goods transport by road by a goods transport agency. Service Tax shall be **now payable on 30%** of the value of such service subject to a condition of non-availment of Cenvat Credit on inputs, capital goods and input services. (w.e.f. 01.04.15)

Manpower supply and security services when provided by an individual, HUF, or partnership firm to a body corporate are being brought to **full reverse charge**. Presently, these are taxed under partial reverse charge mechanism. (w.e.f. 01.04.15)

## **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.

Primary Education Cess – 2%, Secondary & Higher Secondary Education Cess – 1% not payable on CVD.