

MRP Based Countervailing Duty (Additional Duty) [As Amended by 18-CE(NT)/07.07.2009; 09-CE(NT)/27.02.2010; 11-CE(NT)/24.03.2011; 30-CE(NT)/30.12.2011; 07-CE(NT)/17.03.2012; 26-CE(NT)/10.05.2012; 01-CE(NT)/01.03.2013; 17-CE(NT)/11.07.2014]

The notification lists 144 items which are subject to MRP based excise duty payment. The notification provides for abatement of retail price by 15 to 55 percent for arriving at value on which excise duty will be calculated.

49-CE(NT) In exercise of the powers conferred by sub-sections (1) and
24.12.2008 (2) of section 4A of the Central Excise Act, 1944 (1 of 1944)
(DoR) the Central Government, in supersession of the notification of
the Government of India in the Ministry of Finance (Department of Revenue) No.14/2008-Central Excise (N.T.), dated the 1st March, 2008, published in the Gazette of India Extraordinary, vide number G.S.R. 147€ of the same date, except as respects things done or omitted to be done before such supersession, hereby specifies the goods mentioned in Column (3) of the Table below and falling under Chapter or heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) mentioned in the corresponding entry in column (2) of the said Table, as the goods to which the provisions of sub-section (2) of said section 4A shall apply, and allows as abatement the percentage of retail sale price mentioned in the corresponding entry in column (4) of the said Table.

Table

| Sno | Chapter, heading, subheading or tariff item of the First Schedule | Description of goods | Abatement as a percentage of retail sale price |
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| (1) | (2) | (3) | (4) |
| 1. | 17 or 21 | Preparations of other sugars | 35 |
| 2. | 1702 | Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel | 35 |
| 3. | 1704 | Gums, whether or not sugar coated (including chewing gum, bubblegum and the like) | 35 |
| 4. | 1704 90 | All goods, other than white chocolate | 30 |
| 5. | 1704 90 | White chocolate | 35 |
| 6. | 1805 00 00 or 1806 10 00 | Cocoa powder, whether or not containing added sugar or other sweetening matter | 30 |
| 7. | 1806 | Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates | 30 |
| 8. | 1806 | Other food preparations containing cocoa | 30 |
| 9. | 1901 20 00 or 1901 90 | All goods, other than Dough for preparation of bakers' ware of heading No.1905 | 30 |
| 10. | 1904 | All goods, other than goods falling under tariff item 1904 20 00 | 30 |
| 11. | 1904 20 00 | All goods | 30 |
| 12. | 1905 31 00 or 1905 90 20 | Biscuits | 30 |
| 13. | 1905 32 11 or 1905 32 90 | Waffles and wafers, coated with chocolate or containing chocolate | 30 |
| 14. | 1905 32 90 | All goods, other than wafer biscuits | 35 |
| 15. | 1905 32 19 or 1905 32 90 | Wafer biscuits | 30 |
| 16. | 2101 11 or 2101 12 00 | Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee | 30 |
| 17. | 2102 | All goods | 30 |
| 18. | 2106 90 11 | Sharbat | 25 |
| 19. | 2106 90 20 | All goods, other than pan masala containing not more than 15% betel nut | 40 |
| 20. | 2106 90 20 | Pan masala containing not more than 15% betel nut | 20 |
| 21. | 2403 | Pan masala containing tobacco | 55 |
| 22. | 2106 90 30 | All goods | 30 |
| 23. | 2106 10 00, 2106 90 50, 2106 90 70, | All goods | 35 |

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| | 2106 90 80, 2106 90 91 or 2106 90 99 | | |
| 24. | 2201 or 2202 | Mineral waters | 45 |
| 25. | 2201 or 2202 | Aerated waters | 40 |
| 26. | 2209 | Vinegar and substitutes for vinegar obtained from acetic acid | 35 |
| 26A | 2402 | Cigarettes <i>[SNo. 26A inserted by 07-CE(NT)/17.03.2012]</i> | 50 |
| 27. | 2403 99 10, 2403 99 20 or 2403 99 30 | All goods | 55 |
| 28. | 2523 21 00 or 2523 29 | White cement, whether or not artificially coloured and whether or not with rapid hardening properties | 30 |
| 28A | 2523 29 | All goods <i>[SNo. 28A inserted by 07-CE(NT)/17.03.2012]</i> | 30 |
| 29. | 2710 | Lubricating oils and Lubricating preparations | 35 |
| 30. | 30 | Medicaments, other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems <i>Explanation.- For the purposes of this entry, "retail sale price" means the retail price displayed by the manufacturer under the provisions of the Drugs (Prices Control) Order, 1995.</i> | 35 |
| 31. | 3204 20 | Synthetic organic products of a kind used as fluorescent brightening agents or as a luminophores | 30 |
| 32. | 3206 | All goods other than pigments and inorganic products of a kind used as luminophores | 30 |
| 33. | 3208, 3209 or 3210 | All goods | 30 |
| 34. | 3212 90 20 | Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes | 35 |
| 35. | 3213 | All goods | 35 |
| 36. | 3214 | All goods | 35 |
| 37. | 3303, 3304, 3305 or 3307 | All goods | 35 |
| 38. | 3306 10 20 | Toothpaste | 30 |
| 39. | 3401 19 or 3401 20 00 | Soap (other than paper, wadding, felt and non- wovens, impregnated, coated or covered with soap or detergent) | 30 |
| 40. | 3401 11, 3401 19 or 3402 | Organic surface active products and preparations for use as soap in the form of bars, cakes, moulding pieces or shapes, other than goods falling under 3402 90 20 | 30 |
| 41. | 3403 | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparation and mould release preparations based on lubricants) | 30 |
| 42. | 3405 | All goods | 30 |
| 43. | 3506 | Prepared glues and other prepared adhesives, not elsewhere specified or included | 35 |
| 44. | 3702 | All goods other than for X-ray and unexposed cinematographic films | 35 |
| 45. | 3808 | Insecticides, fungicides, herbicides, weedicides and pesticides | 30 |
| 46. | 3808 | Disinfectants and similar products | 35 |
| 47. | 3808 93 40 | Plant growth regulator | 25 |
| 48. | 3814 00 10 | Thinners | 35 |
| 49. | 3819 | All goods | 35 |
| 50. | 3820 00 00 | Anti-freezing preparations and prepared de-icing fluids | 35 |
| 51. | 3824 90 24 or 3824 90 90 | Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale | 35 |
| 52. | 3919 | Self adhesive tapes of plastics | 35 |
| 53. | 3923 or 3924 | Insulated ware | 40 |
| 54. | 4816 | Carbon paper, self-copy paper, duplicator stencils, of paper | 35 |
| 55. | 4818 | Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose | 35 |

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| | | wadding or webs of cellulose fibres, other than goods falling under 4818 50 00 | |
| 56. | 64 | All Footwear [[SNo. 56 substituted by 07-CE(NT)/17.03.2012] | 35 |
| 57. | 6506 10 | Safety headgear | 35 |
| 58. | 6907 | Vitrified tiles, whether polished or not | 45 40 |
| 59. | 6908 | Glazed tiles | 45 40 |
| 60. | 7321 | Cooking appliances and plate warmers, other than LPG gas stoves (with burners only, without other functions such as, grills or oven) | 35 |
| 61. | 7321 | LPG gas stoves (with burners only, without other functions such as, grills or oven) | 35 30 |
| 62. | 7323 or 7615 10 11 | Pressure Cookers | 25 |
| 63. | 7324 | Sanitary ware of iron or steel | 35 |
| 64. | 7418 20 10 | Sanitary ware of copper | 35 |
| 65. | 8212 | Razors and razor blades (including razor- blade blanks in strips) | 35 |
| 66. | 8305 20 00 or 8305 90 20 | Staples in strips, paper clips, of base metal | 35 |
| 67. | 8414 51 or 8414 59 | Electric fans | 35 |
| 68. | 8415 | All goods except 8415 20 | 35 |
| 69. | 8418 21 00, 8418 29 00, 8418 30 90, 8418 69 20 | All goods | 35 |
| 70. | 8421 21 | Water filters and water purifiers, of a kind used for domestic purposes | 30 |
| 71. | 8422 11 00 or 8422 19 00 | Dish washing machines | 35 |
| 72. | 8443 | Facsimile machines | 35 |
| 73. | 8443 31 00 or 8443 32 | Printer whether or not combined with the functions of copying or facsimile transmission | 20 |
| 74. | 8443 99 51 | Ink cartridges, with print head assembly | 20 |
| 75. | 8450 | Household or laundry-type washing machines, including machines which both wash and dry | 35 |
| 76. | 8469 | Typewriters | 30 |
| 77. | 8470 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions, other than goods falling under sub-heading 8470 50 and 8470 90 | 35 |
| 78. | 8471 30 | All goods | 20 |
| 79. | 8471 60 | All goods | 20 |
| 80. | 8472 90 10 | Stapling machines | 35 |
| 81. | 8506 | All goods, other than parts falling under tariff item 8506 90 00 | 35 |
| 82. | 8508 | All goods, other than parts falling under tariff item 8508 70 00 | 35 |
| 83. | 8509 | All goods, other than parts falling under tariff item 8509 90 00 | 35 |
| 84. | 8510 | All goods, other than parts falling under tariff item 8510 90 00 | 35 |
| 85. | 8513 | All goods, other than parts falling under tariff item 8513 90 00 | 30 |
| 86. | 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes. | 35 |
| 87. | 8517 | Telephones sets including telephones with cordless handsets and for cellular networks or for other wireless networks; videophones | 35 |
| 88. | 8517 62 30 | Modems (modulators – demodulators) | 20 |
| 89. | 8517 69 60 | Set top boxes for gaining access to internet | 20 |
| 90. | 8519 | All goods | 35 |
| 91. | 8521 | All goods | 35 |

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| 92. | 85 | MP3 Player or MPEG 4 Player | 35 |
| 93. | 8523 | All goods except 85232100, 85232960 to 85232990, 85234120 to 85234150, 85234930, 85234950 to 85234990, 85235210, 852359, 85238020, 85238030 and 85238060 | 35 |
| 93A | 8523 80 20 | Packaged software or canned software [SNo. 93A inserted by 30-CE(NT)/21.12.2010 amended by Corrigendum dated 06.01.2011. | 15 |
| 94. | 8527 | All goods except 85279912, 85279919 and 85279990 | 35 |
| 95. | 8527 | Radio sets including transistors sets, having the facility of receiving radio signals and converting the same into audio output with no other additional facility like sound recording or reproducing or clock in the same housing or attached to it | 30 |
| 96. | 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (other than goods covered at S.No.95) | 35 |
| 97. | 8528 | All goods | 35 |
| 98. | 8528 | Monitors of a kind solely or principally used in an automatically data processing machine | 20 |
| 99. | 8528 71 00 | Set top boxes for television sets | 20 |
| 100. | 8536 | All goods, other than goods falling under tariff item 8536 70 00 | 35 |
| 101. | 8539 | All goods except lamps for automobiles | 35 |
| 101A | Chapter 84 or 85 | Goods capable of performing two or more functions of items specified at Sl. No. 67 to 101 and 140 to 142 [SNo. 101A inserted by 26-CE(NT)/10.05.2012] | 35 |
| 102. | 9006 | Photographic (other than cinematographic) cameras | 30 |
| 103. | 9101 or 9102 | All goods, other than braille watches | 30 |
| 104. | 9103 or 9105 | Clocks | 40 |
| 105. | 9603 21 00 | Toothbrush | 30 25 |
| 106. | 9612 | All goods | 30 |
| 107. | 9617 | Vacuum flasks | 35 |
| 108. | Any heading | Parts, components and assemblies of vehicles (including chassis fitted with engines) falling under Chapter 87 excluding vehicles falling under headings 8712, 8713, 8715 and 8716 | 30 |
| 109. | Any Chapter | Parts, components and assemblies of goods falling under tariff item 8426 41 00, headings 8427, 8429 and sub-heading 8430 10 | 30 |
| 109A | 151710 | Margarine edible grade | 35 |
| 110 | 16 | All goods | 35 |
| 111 | 1901 10 | All goods put up in unit containers | 35 |
| 112 | 1902 other than 1902 40 10 and 1902 40 90 | All goods | 35 |
| 113 | 20 | All goods | 35 |
| 114 | 2101 | Coffee or tea pre-mixes | 35 |
| 115 | 2103 | Sauces, ketchup and the like and preparations thereof | 35 |
| 116 | 2104 | Soups and broths and preparations thereof | 35 |
| 117 | 2105 00 00 | All goods | 35 |
| 118 | 2106 90 | All kinds of food mixes, including instant food mixes | 35 |
| 119 | 2106 90 30 | Betelnut product known as "supari" | 35 |
| 120 | 2106 90 99 | (i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients | 35 |
| 121 | 2202 90 10 | All goods | 35 |
| 122 | 2202 90 20 | All goods | 35 |
| 123 | 2202 90 30 | Flavoured Milk of Animal origin | 35 |
| 124 | 2202 90 90 | Tender coconut water | 35 |
| 125 | 30 | The following goods, namely:- (i) Medicaments exclusively used in Ayurvedic, Unani, Siddha, Homeopathic or Bio- | 35 |

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| | | chemic systems, manufactured in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia; (ii) Medicaments exclusively used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems and sold under a brand name Explanation.– For the purposes of this entry, “brand name” means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a medicament, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the medicament and some person using such name or mark with or without any indication of the identity of that person. [SNo. 125 substituted by 01-CE(NT)/01.03.2013] | |
| 126 | 30 | Intravenous fluids used for sugar, electrolyte or fluid replenishment | 35 |
| 127 | 3002 20 or 3002 30 00 | Vaccines (other than those specified under the National Immunisation Program) | 35 |
| 128 | 3215 90 10 | Fountain pen ink | 35 |
| 129 | 3215 90 20 | Ball pen ink | 35 |
| 130 | 3215 90 40 | Drawing ink | 35 |
| 131 | 3306 10 10 | Tooth Powder | 35 |
| 132 | 3406 00 10 | Candles | 35 |
| 133 | 39 or 40 | Nipples for feeding bottles | 35 |
| 134 | 4015 | Surgical rubber gloves or medical examination rubber gloves | 35 |
| 135 | 4818 40 10 | All goods | 35 |
| 136 | 4818 40 90 | All goods | 35 |
| 137 | 5604 10 00 | All goods | 35 |
| 138 | 7310 or 7326 or any other Chapter | Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners | 35 |
| 139 | 8215 | All goods | 35 |
| 140 | 8421 21 20, 8421 99 90 | Water filters functioning without electricity and replaceable kits thereof | 35 |
| 141 | 8517 or 8525 60 | Mobile handsets including Cellular Phones and Radio trunking terminals | 35 |
| 142 | 8517 | Wireless data modem cards with PCMCIA or USB or PCI express ports | 35 |
| 143 | 8523 | Recorded audio compact discs (CDs); Recorded video compact discs (VCDs); Recorded digital video discs (DVDs) & Recorded audio cassettes | 35 |
| 144 | 9619 | All goods | 35 |
| SNos. 58, 59, 61, 92 and 105 amended by 18-CE(NT)/07.07.2009; 09-CE(NT)/27.02.2010; SNo. 109 inserted by 19-CE(NT)/29.04.2010; SNo. 109 to 143 inserted by 11-CE(NT)/24.03.2011; SNo. 109 substituted by corrigendum dated 29.03.2011; SNos. 135 to 137 omitted and 144 inserted by 30-CE(NT)/30.12.2011; SNos. 26A and 28A inserted by 07-CE(NT)/17.03.2012; SNos. 68, 69, 71, 87, 90 to 99, 101 and 143 amended by 26-CE(NT)/10.05.2012; SNo. 140 amended by 17-CE(NT)/11.07.2014] | | | |

Explanation.- For the purposes of this notification, except for S.No.30, “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.
[F.No.334/8/2008-TRU]