



A. 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 with boxes as a set are eligible to be cleared @ 6% otherwise 12%)

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)

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)

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)

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**

Note:

Please mention relevant Notification No. In invoice etc. where concessional rate of duty is being charged.



SSI EXEMPTION LIMIT

No Change for the industry. The SSI Exemption Limit vide Notification No. 8/2003 C.E continues upto clearances of Rs. 1.5 Crores in a financial year; eligibility criterion of preceding year remains at Rs. 4.0 Crores.

C.E.D. ON RAW MATERIALS TO THE INDUSTRY

PAPER & BOARD - Chapter 48 - **6%**
(Made from unconventional raw material)

GLUES – Cetsh. 3505 20 00 – **12.5%**

PRINTING INK – Cetsh. 3814 00 10 – **12.5%**

STITCHING WIRE – **G.I.** Wire of Iron Or Non Alloy Steel – Cetsh. 7217 90 12 – **12.5%**
– **Brass** Stitching Wire - Cetsh. 7408 21 90 – **12.5%**

CAPITAL GOODS – Machines, Generator, Boilers, Spare Parts, Motors Generator etc. - The Excise Duty on all goods falling under Chapter 84 & 85 of the Schedule to the Central Excise Tariff Act are 12.5 percent.

B. 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.) (Till such time service tax @ 12 %, Edu cess @ 2% and SHE @1% respectively are payable.)

An enabling provision is being made to empower the Central Government to impose a **Swachh Bharat Cess** on all or certain taxable services at a rate of 2% on the **value of such taxable services**.

*The cess is generally calculated on Tax. However the amendment proposed levies the cess on value of service, therefore if the same would be implemented **the total rate of service tax would be 16%**.*

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. In case of the existing supply of manpower and security agency services now the recipient has to pay the full 100% tax, which was 75% earlier. (w.e.f. 01.04.15)

C. CUSTOMS

There is no change in peak rate for non-agricultural products. It continues to remain at 10%.

Customs Duty continues to remain at 10% on paper & board & Nil on Waste Paper as before.



Notification exempting Education Cess and SHE on CVD rescinded: Notifications No. 13/2012-Customs and No. 14/2012-Customs both dated 17th March, 2012 exempt Education Cess and Secondary & Higher Education Cess leviable as CVD on imported goods got rescinded, since Education Cess and SHE leviable on excisable goods are being exempted in general, there will be no corresponding levy on CVD on imported goods. **Hence, cess on CVD continues to be exempted as before.**

No Change in Education Cess and SHE as duty of Customs on Imported Goods: There is no change in Education Cess leviable on imported goods under section 91 read with section 94 of the Finance Act, 2004 as a duty of customs and Secondary & Higher Education Cess leviable on imported goods under section 136 read with 139 of the Finance Act, 2007 as a duty of customs. **These Cesses shall continue to be levied on imported goods.**