

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
4820 40 00	- Manifold business forms and interleaved carbon sets	kg.	12.5%
4820 50 00	- Albums for samples or for collections	kg.	12.5%
4820 90	- <i>Other:</i>		
4820 90 10	--- Blotting papers cut to size	kg.	12.5%
4820 90 90	--- Other	kg.	12.5%
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED		
4821 10	<i>Printed :</i>		
4821 10 10	--- Paper tags	kg.	12.5%
4821 10 20	--- Labels	kg.	12.5%
4821 10 90	--- Other	kg.	12.5%
4821 90	- <i>Other:</i>		
4821 90 10	--- Labels	kg.	12.5%
4821 90 90	--- Other	kg.	12.5%

Excise Duty & Tariff Code – Printed Labels of Paper or Paper Board

Duplex Board is cleared by Paper Board Mills under Tariff 48101390 @6% Excise Duty. If a Corrugated Box Manufacturer is purchasing Duplex Board and send them for Printing to Printer under Job work challan observing all formalities, then printer will not charge any duty.

If we purchase Printed Duplex Board from the printer, then they will clear under **Tariff 4821 1020** as **Printed Labels of Paper Or Paper Board** charging duty @12.5%, for manufacturing Corrugated Board Boxes using these as label we can take Cenvat Credit as charged and pay appropriate duty on Corrugated Board Boxes @6% under Heading 48191010 read with relevant notification.

Therefore, the printer may be advised to use the **Tariff Sub Heading 4821 1020** & **Description Paper Or Paper Board Labels - Printed** on their Excise Invoices & challans to ensure that the buyer may avail Cenvat Credit & correct clearance are made at your end.