



CENTRAL EXCISE TARIFF CODE & EXCISE DUTY APPLICABLE

4819 10 - Cartons, boxes and cases, of corrugated paper or paperboard:

4819 10 10 --- Boxes – 6 %

4819 10 90 --- Other – 6%

(Notification No. 4/2006 C.E - 01.03.2006 - S.No. 96E)

(As Amended by 12/2012 CE. - 17.03.12 – S.No. 171, Condition no. 13)

4819 10 10 --- Boxes – 12 %

(Standard rate where the above conditional exemption is not applicable)

(Notification No. 18/2012 CE. – 17.03.12 – S.No. 36)

4819 20 - Folding cartons, boxes and cases, of non corrugated paper and paperboard:

4819 20 20 --- Boxes – 12%

4819 20 90 --- Other – 12%

(Notification No. 18/2012 CE. – 17.03.12 – S.No. 36)

4819 50 - Other packing containers, including record sleeves:

4819 50 10 --- Made of corrugated paper or paperboard – 12%

4819 50 90 --- Other 12 %

(Notification No. 18/2012 CE. – 17.03.12 – S.No. 36)

4707 RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

4707 90 00 - Other, including unsorted waste and scrap - 6 %

(Notification No. 4/2006 C.E - S.No. 88A - 01.03.2006)

(As amended by 12/2012 CE. - 17.03.12 – S.No. 160)

4808 PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSSED 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%

(Notification No. 18/2012 CE. – 17.03.12 – S.No. 35)

(Size should be greater than 36x15 cms.)

Important: Please mention the Relevant Notification Nos. In Invoice & Returns Revised Rates Applicable From 17.03.12



SERVICE TAX

Service Tax Rates of duty has been increased from 10% to 12% **applicable w.e.f. 1.04.2012**

CUSTOMS

Peak rate of import duty remains unchanged at 10%

Goods falling under First Schedule of The Customs Tariff Act, 1975 exempted from whole of Education Cess leviable under sub section (1) of section 3 of the Customs Tariff Act, 1975

Goods falling under First Schedule of The Customs Tariff Act, 1975 exempted from whole of Secondary & Higher Education Cess leviable under sub section (1) of section 3 of the Customs Tariff Act, 1975

WASTE PAPER EXEMPTED FROM IMPORT DUTY

For Goods “Free” of Customs Duty or of “Nil” Duty as specified in the First Schedule are also exempt from the whole of additional duty leviable under customs

For Federation of Corrugated Box Manufacturers of India

Bharath Kedia
Chairman – Taxation Committee

Note: Errors & omissions, if any, to be rectified in due course