

**APPENDIX -III****NATIONAL CALAMITY CONTINGENT DUTY**

(1) In the case of goods specified in the Seventh Schedule, being goods manufactured or produced, there shall be levied and collected for the purposes of the Union, by surcharge, a duty of excise, to be called the National Calamity Contingent duty (hereinafter referred to as the National Calamity duty), at the rates specified in the said Schedule.

(2) The National Calamity duty chargeable on the goods specified in the Seventh Schedule shall be in addition to any other duties of excise chargeable on such goods under the Central Excise Act, 1944 (1 of 1944) or any other law for the time being in force.

(3) The provisions of the Central Excise Act, 1944 (1 of 1944) and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the National Calamity duty leviable under this section in respect of the goods specified in the Seventh Schedule as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

‘THE SEVENTH SCHEDULE  
TO THE FINANCE ACT, 2001

( See section 136)

(As amended for twelfth schedule of Finance Act, 2005)

(See section 122)

**NOTES**

1. In this Schedule, “tariff item”, “heading”, “sub-heading” and “Chapter” mean respectively a tariff item, heading, sub-heading and Chapter in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
2106 90 20	--- Pan Masala	kg.	23%
2402 20 10	--- Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs. 90 per thousand
2402 20 20	--- Other than filter cigarettes, of length exceeding 60 millimetres 70 millimetres but not exceeding	Tu	Rs. 145 per thousand

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
2402.20.30	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 60 millimetres.	Tu	Rs. 90 per thousand
2402.20.40	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 60 millimetres but not exceeding 70 millimetres.	Tu	Rs. 90 per thousand
2402.20.50	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres.	Tu	Rs. 145 per thousand
2402.20.60	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres.	Tu	Rs. 190 per thousand
2402 20 90	--- Other	Tu	Rs. 235 per thousand
2402 90 10	--- Cigarettes of tobacco substitutes	Tu	Rs. 150 per thousand
2403 10 10	--- Hookah or gudaku tobacco	kg.	10%
2403 10 20	--- Smoking mixtures for pipes and cigarettes	kg.	45%
2403 10 31	---- Other than paper rolled biris, manufactured without the aid of machine	Tu	Re. 1.00 per thousand
2403 10 39	---- Other	Tu	Rs. 2.00 per thousand
2403 10 90	--- Other	kg.	10%
2403 91 00	-- "Homogenised" or "reconstituted" tobacco	kg.	10%
2403 99 10	--- Chewing tobacco	kg.	10%
2403 99 20	--- Preparations containing chewing tobacco	kg.	10%
2403 99 30	--- Jarda scented tobacco	kg.	10%
2403 99 40	--- Snuff	kg.	10%
2403 99 50	--- Preparations containing snuff	kg.	10%
2403 99 60	--- Tobacco extracts and essence	kg.	10%
2403 99 90	--- Other	kg.	10%
<b>2709 00 00</b>	<b>PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE</b>	kg.	Rs.50 per tonne
8517 12	-- <i>Telephones for cellular network or for other wireless networks :</i>		
8517 12 10	--- Push button type	u	1%
8517 12 90	--- Other	u	1%
8702 10	- <i>With compression-ignition internal combustion piston engine (diesel or semi-diesel) :</i>		

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
	--- <i>Vehicles for transport of not more than 13 persons, including the driver :</i>		
8702 10 11	---- Integrated monocoque vehicle	u	1%
8702 10 12	---- Air-conditioned vehicle	u	1%
8702 10 19	---- Other	u	1%
8702 90	- <i>Other :</i>		
	--- <i>Vehicles for transport of not more than 13 persons, including the driver:</i>		
8702 90 11	---- Integrated monocoque vehicle	u	1%
8702 90 12	---- Air-conditioned vehicle	u	1%
8702 90 13	---- Electrically operated	u	1%
8702 90 19	---- Other	u	1%
8702 90 20	--- Electrically operated vehicles not elsewhere included or specified	u	1%
8703 10	- <i>Vehicles specially designed for travelling on snow; golf cars and similar vehicles :</i>		
8703 10 10	--- Electrically operated	u	1%
8703 10 90	--- Other	u	
	- <i>Other vehicles, with spark-ignition internal combustion reciprocating piston engine :</i>		
8703 21	-- <i>Of a cylinder capacity not exceeding 1,000 cc :</i>		
8703 21 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 21 20	--- Three-wheeled vehicles	u	1%
	--- <i>Other :</i>		
8703 21 91	---- Motor cars	u	1%
8703 21 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 21 99	--- Other	u	1%
8703 22	-- <i>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:</i>		
8703 22 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 22 20	--- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 22 30	--- Three-wheeled vehicles	u	1%
	--- <i>Other:</i>		
8703 22 91	---- Motor cars	u	1%
8703 22 99	---- Other	u	1%
8703 23	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :</i>		
8703 23 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 23 20	--- Three-wheeled vehicles	u	1%

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
	--- <i>Other :</i>		
8703 23 91	---- Motor cars	u	1%
8703 23 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 23 99	---- Other	u	
8703 24	-- <i>Of a cylinder capacity exceeding 3,000 cc :</i>		
8703 24 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 24 20	--- Three-wheeled vehicles	u	1%
	--- <i>Other :</i>		
8703 24 91	---- Motor cars	u	1%
8703 24 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 24 99	---- Other	u	1%
	- <i>Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :</i>		
8703 31	-- <i>Of a cylinder capacity not exceeding 1,500 cc :</i>		
8703 31 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 31 20	--- Three-wheeled vehicles	u	1%
	--- <i>Other :</i>		
	Tariff item Description of goods Unit Rate of duty		
8703 31 91	---- Motor cars	u	1%
8703 31 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 31 99	---- Other	u	1%
8703 32	-- <i>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :</i>		
8703 32 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 32 20	--- Three-wheeled vehicles	u	1%
	--- <i>Other :</i>		
8703 32 91	---- Motor cars	u	1%
8703 32 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 32 99	---- Other	u	1%
8703 33	-- <i>Of a cylinder capacity exceeding 2,500 cc :</i>		
8703 33 10	--- Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 33 20	--- Three-wheeled vehicles	u	1%
	--- <i>Other :</i>		
8703 33 91	---- Motor cars	u	1%

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
8703 33 92	---- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 33 99	---- Other	u	1%
8703 90	- <i>Other :</i>		
8703 90 10	--- Electrically operated	u	1%
8703 90 90	--- Other	u	1%
<b>8704</b>	<b>MOTOR VEHICLES FOR THE TRANSPORT OF GOODS</b>		
	- <i>Other, with spark-ignition internal combustion piston engine :</i>		
8704 31	-- g.v.w. not exceeding 5 tonnes :		
8704 31 10	--- Refrigerated	u	1%
8704 31 90	--- Other	u	1%
8704 32	-- <i>g.v.w. exceeding 5 tonnes :</i>		
	--- <i>Lorries and trucks :</i>		
8704 32 11	---- Refrigerated	u	1%
8704 32 19	---- Other	u	1%
8704 32 90	--- Other	u	1%
8704 90	- <i>Other :</i>		
	--- <i>Lorries and trucks :</i>		
8704 90 11	---- Refrigerated	u	1%
8704 90 12	---- Electrically operated	u	1%
8704 90 19	---- Other	u	1%
8704 90 90	--- Other	u	1%
	--- <i>For the vehicles of heading 8702 :</i>		
8706 00 21	---- For transport of not more than thirteen persons, including the driver	u	1%
	--- For the motor vehicles of heading 8703 :		
8706 00 31	---- For three-wheeled vehicles	u	1%
8706 00 39	---- Other	u	1%
	--- <i>For the vehicles of heading 8704 :</i>		
8706 00 43	---- For dumpers covered in the heading 8704	u	1%
8706 00 49	---- Other	u	1%
8711 10	- <i>With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:</i>		
8711 10 10	--- Mopeds	u	1%
8711 10 20	--- Motorised cycles	u	1%
8711 10 90	--- Other	u	1%
8711 20	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250 cc :</i>		
	--- <i>Scooters :</i>		
8711 20 11	---- Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 19	---- Other	u	1%

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
	--- <i>Motor cycles :</i>		
8711 20 21	---- Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 29	---- Other	u	1%
	--- <i>Mopeds :</i>		
8711 20 31	---- Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 39	---- Other	u	1%
	--- <i>Other :</i>		
8711 20 91	---- Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 99	---- Other	u	1%
8711 30	- <i>With reciprocating internal combustion piston engine of cylinder capacity exceeding 250 cc but not exceeding 500 cc :</i>		
8711 30 10	--- Scooters	u	1%
8711 30 20	--- Motor-cycles	u	1%
8711 30 90	--- Other	u	1%
8711 40	- <i>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :</i>		
8711 40 10	--- Motor-cycles	u	1%
8711 40 90	--- Other	u	1%
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	1%

*Note :* The validity of levy of National Calamity Contingent Duty is extended beyond 31st day of March, 2005 vide Sec. 123(d) of the Finance Bill 2005.