

SECTION V

MINERAL PRODUCTS

CHAPTER 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover :

- (a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);
- (b) earth colours containing 70% or more by weight of combined iron evaluated at Fe_2O_3 (heading 2821);
- (c) medicaments and other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
- (f) precious or semi-precious stones (heading 7102 or 7103);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chalks (heading 9504); or
- (ij) writing or drawing chalks and tailors' chalks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerscham (whether or not in polished pieces); amber; agglomerated meerscham and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not

calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

5. In relation to marble slabs of heading 2515, if a manufacturer clears irregularly shaped marbles, he shall have the option to discharge the duty on the slabs by treating one cubic metre of marble blocks as equivalent to 30 square metres of marble slabs, the volume of the blocks being determined with reference to the maximum length, width and height of the block.

6. In relation to products of heading 2515 and 2516, the process of cutting or sawing or sizing or any other process, for converting of stone blocks into slabs or tiles, shall amount to "manufacture".

SUPPLEMENTARY NOTE

In heading 2523, "sagol" means cement obtained by heating limestone and burnt coal in a kiln; and "ashmoh" means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2501	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER		
2501 00	- <i>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; Sea water:</i>		
2501 00 10	--- Common salt (including iodised salt)	kg.	Nil
2501 00 20	--- Rock salt	kg.	Nil
2501 00 90	--- Other	kg.	Nil
2502 00 00	UNROASTED IRON PYRITES	kg.	Nil
2503	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLODIAL SULPHUR		
2503 00	- <i>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:</i>		
2503 00 10	--- Sulphur recovered as by-product in refining of crude oil	kg.	12%
2503 00 90	--- Other	kg.	Nil
2504	NATURAL GRAPHITE		
2504 10	- <i>In powder or in flakes:</i>		
2504 10 10	--- Graphite, crystalline	kg.	Nil
2504 10 20	--- Graphite, amorphous	kg.	Nil
2504 10 90	--- Other	kg.	Nil
2504 90	- <i>Other:</i>		
2504 90 10	--- Graphite, micronised	kg.	Nil
2504 90 90	--- Other	kg.	Nil
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26		
2505 10	- <i>Silica sands and quartz sands:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
---	<i>Silica sands:</i>		
2505 10 11 ----	Processed (white)	kg.	Nil
2505 10 12 ----	Processed (brown)	kg.	Nil
2505 10 19 ----	Other	kg.	Nil
2505 10 20 ---	Quartz sands	kg.	Nil
2505 90 00 -	Other	kg.	Nil
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
2506 10 -	<i>Quartz:</i>		
2506 10 10 ---	In lumps	kg.	Nil
2506 10 20 ---	In powder	kg.	Nil
2506 20 -	<i>Quartzite :</i>		
2506 20 10 ---	In lumps	kg.	Nil
2506 20 20 ---	In powder	kg.	Nil
2506 20 90 ---	Other	kg.	Nil
2506 29 00 --	Other	kg.	Nil
2507	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED		
2507 00 -	<i>Kaolin and other kaolinic clays, whether or not calcined:</i>		
2507 00 10 ---	Crude	kg.	Nil
---	<i>Other:</i>		
2507 00 21 ----	Pharmaceutical grade	kg.	Nil
2507 00 22 ----	Ceramic grade	kg.	Nil
2507 00 29 ----	Other	kg.	Nil
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS		
2508 10 -	<i>Bentonite:</i>		
2508 10 10 ---	Crude	kg.	Nil
2508 10 90 ---	Other (includes processed and ground)	kg.	Nil
2508 30 -	<i>Fire clay:</i>		
2508 30 10 ---	Non-plastic	kg.	Nil
2508 30 20 ---	Semi-plastic	kg.	Nil
2508 30 30 ---	Plastic	kg.	Nil
2508 30 90 ---	Other	kg.	Nil
2508 40 -	<i>Other clays:</i>		
2508 40 10 ---	Ball clay	kg.	Nil
2508 40 20 ---	Earth clay	kg.	Nil
2508 40 90 ---	Other	kg.	Nil
2508 50 -	<i>Andalusite, kyanite and sillimanite:</i>		
2508 50 10 ---	Andalusite	kg.	Nil
---	<i>Kyanite:</i>		
2508 50 21 ----	Crude, other than calcined	kg.	Nil
2508 50 22 ----	Processed, other than calcined (washed or ground or screened or beneficiated)	kg.	Nil
2508 50 23 ----	Calcined	kg.	Nil
---	<i>Sillimanite:</i>		
2508 50 31 ----	Lumps	kg.	Nil
2508 50 32 ----	Fines (including sand)	kg.	Nil
2508 50 39 ----	Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2508 60 00	- Mullite	kg.	Nil
2508 70 00	- Chamotte or dinas earths	kg.	Nil
2509 00 00	CHALK	kg.	Nil
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK		
2510 10	- <i>Unground:</i>		
2510 10 10	--- Natural calcium phosphate	kg.	Nil
2510 10 20	--- Natural aluminium calcium phosphate	kg.	Nil
2510 10 30	--- Natural calcium phosphate apatite	kg.	Nil
2510 10 90	--- Other	kg.	Nil
2510 20	- <i>Ground:</i>		
2510 20 10	--- Natural calcium phosphates	kg.	Nil
2510 20 20	--- Natural aluminium calcium phosphate	kg.	Nil
2510 20 30	--- Natural calcium phosphates apatite	kg.	Nil
2510 20 90	--- Other	kg.	Nil
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 2816		
2511 10	- <i>Natural barium sulphate (barytes):</i>		
2511 10 10	--- Lumps	kg.	Nil
2511 10 20	--- Powder	kg.	Nil
2511 10 90	--- Other	kg.	Nil
2511 20 00	- Natural barium carbonate (witherite)	kg.	Nil
2512	- SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS		
2512 00	- <i>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less:</i>		
2512 00 10	--- Kieselguhr	kg.	Nil
2512 00 20	--- Tripolite	kg.	Nil
2512 00 30	--- Diatomite	kg.	Nil
2512 00 90	--- Other	kg.	Nil
2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED		
2513 10 00	- Pumice stone	kg.	Nil
2513 20	- <i>Emery, natural corundum, natural garnet and other natural abrasives:</i>		
2513 20 10	--- Emery	kg.	Nil
2513 20 20	--- Natural corundum	kg.	Nil
2513 20 30	--- Natural garnet	kg.	Nil
2513 20 90	--- Other	kg.	Nil
2514 00 00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE	kg.	Nil
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
	- <i>Marble and travertine:</i>		
2515 11 00	-- Crude or roughly trimmed	kg.	Nil
2515 12	-- <i>Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:</i>		
2515 12 10	--- Blocks	kg.	Nil
2515 12 20	--- Slabs	square metre	12%
2515 12 90	--- Other	square metre	12%
2515 20	- <i>Ecaussine and other calcareous monumental or building stone; alabaster:</i>		
2515 20 10	--- Alabaster	kg.	Nil
2515 20 90	--- Other	kg.	Nil
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		
	- <i>Granite :</i>		
2516 11 00	-- Crude or roughly trimmed	kg.	Nil
2516 12 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	Nil
2516 20 00	- Sandstone	kg	Nil
2516 90	- <i>Other monumental or building stone:</i>		
2516 90 10	--- Pakur stone	kg.	Nil
2516 90 20	--- Stone boulders	kg.	Nil
2516 90 90	--- Other	kg.	Nil
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING 2515 OR 2516, WHETHER OR NOT HEAT-TREATED		
2517 10	- <i>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:</i>		
2517 10 10	--- Pakur stone, crushed or broken	kg.	Nil
2517 10 20	--- Flint	kg.	Nil
2517 10 90	--- Other	kg.	Nil
2517 20 00	- Macadam of slag, dross or similar	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10		
2517 30 00	- Tarred macadam	kg.	Nil
	- <i>Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat-treated:</i>		
2517 41 00	-- Of marble	kg.	Nil
2517 49 00	-- Other	kg.	Nil
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX		
2518 10 00	- Dolomite not calcined or sintered	kg.	Nil
2518 20 00	- Calcined or sintered dolomite	kg.	Nil
2518 30 00	- Dolomite ramming mix	kg.	Nil
2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE		
2519 10 00	- Natural magnesium carbonate (magnesite)	kg.	Nil
2519 90	- <i>Other:</i>		
2519 90 10	--- Fused magnesia (natural)	kg.	Nil
2519 90 20	--- Dead-burnt (sintered) magnesia	kg.	Nil
2519 90 30	--- Magnesium calcined (other than dead-burnt) not elsewhere specified or included	kg.	Nil
2519 90 40	--- Magnesium oxide	kg.	Nil
2519 90 90	--- Other	kg.	Nil
2520	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS		
2520 10	- <i>Gypsum; anhydrite:</i>		
2520 10 10	--- Natural	kg.	Nil
2520 10 20	--- Marine	kg.	Nil
2520 10 90	--- Other	kg.	Nil
2520 20	- <i>Plasters:</i>		
2520 20 10	--- Calcined	kg.	Nil
2520 20 90	--- Other	kg.	Nil
2521	- LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONES, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT		
2521 00	- <i>Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement:</i>		
2521 00 10	--- Limestone flux (L.D., below 1% SiO ₂)	kg.	Nil
2521 00 90	--- Other	kg.	Nil
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 2825		
2522 10 00	- Quicklime	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2522 20 00	- Slaked lime	kg.	Nil
2522 30 00	- Hydraulic lime	kg.	Nil
2523	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS		
2523 10 00	- Cement clinkers	kg.	12%
	- <i>Portland cement:</i>		
2523 21 00	-- White cement, whether or not artificially coloured	kg.	12%
2523 29	-- <i>Other:</i>		
2523 29 10	--- Ordinary portland cement, dry	kg.	Rs.900 per tonne
2523 29 20	--- Ordinary portland cement, coloured	kg.	Rs.900 per tonne
2523 29 30	--- Portland pozzolana cement	kg.	Rs.900 per tonne
2523 29 40	--- Portland slag cement	kg.	Rs.900 per tonne
2523 29 90	--- Other	kg.	Rs.900 per tonne
2523 30 00	- Aluminous cement	kg.	12%
2523 90	- <i>Other hydraulic cements:</i>		
2523 90 10	--- Sagol; ashmoh	kg.	12%
2523 90 20	--- High alumina refractory cement	kg.	12%
2523 90 90	--- Other	kg.	12%
2524	ASBESTOS		
2524 10 00	- Crocidolite	kg.	Nil
2524 90	- <i>Other:</i>		
	--- <i>In rock form:</i>		
2524 90 11	---- Chrysotile	kg.	Nil
2524 90 12	---- Amphibole	kg.	Nil
2524 90 13	---- Crysolite	kg.	Nil
2524 90 14	---- Amosite	kg.	Nil
2524 90 19	---- Other	kg.	Nil
	--- <i>Fibre raw, beaten or washed or graded to length:</i>		
2524 90 21	---- Chrysotile	kg.	Nil
2524 90 22	---- Amphibole	kg.	Nil
2524 90 23	---- Crysolite	kg.	Nil
2524 90 24	---- Amosite	kg.	Nil
2524 90 29	---- Other	kg.	Nil
	--- <i>Flakes or powder:</i>		
2524 90 31	---- Chrysotile	kg.	Nil
2524 90 32	---- Amphibole	kg.	Nil
2524 90 33	---- Crysolite	kg.	Nil
2524 90 34	---- Amosite	kg.	Nil
2524 90 39	---- Other	kg.	Nil
	--- <i>Other :</i>		
2524 90 91	---- Waste	kg	Nil
2524 90 99	---- Other	kg.	Nil
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE		
2525 10	- <i>Crude mica and mica rifted into sheets or splittings:</i>		
2525 10 10	--- Mica blocks	kg.	Nil
2525 10 20	--- Condensor films trimmed but not cut to shape	kg.	Nil
2525 10 30	--- Mica splittings, book form	kg.	Nil
2525 10 40	--- Mica splittings, loose	kg.	Nil
2525 10 90	--- Other	kg.	Nil
2525 20	- <i>Mica powder:</i>		
2525 20 10	--- Mica flakes, 2.20 mesh	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2525 20 20 ---	Mica powder, dry ground	kg.	Nil
2525 20 30 ---	Mica powder, micronised	kg.	Nil
2525 20 40 ---	Mica powder, wet ground	kg.	Nil
2525 20 50 ---	Mica powder, calcined	kg.	Nil
2525 20 90 ---	Other	kg.	Nil
2525 30 -	<i>Mica waste:</i>		
2525 30 10 ---	Mica mine scrap and waste	kg.	Nil
2525 30 20 ---	Mica factory scrap	kg.	Nil
2525 30 30 ---	Mica cuttings book form	kg.	Nil
2525 30 90 ---	Other	kg.	Nil
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC		
2526 10 -	<i>Not crushed, not powdered:</i>		
2526 10 10 ---	Steatite (soap stone, etc.) block	kg.	Nil
2526 10 20 ---	Steatite (soap stone, etc.) lumps	kg.	Nil
2526 10 90 ---	Other	kg.	Nil
2526 20 00 -	Crushed or powdered	kg.	Nil
2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATUAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H3BO3 CALCULATED ON THE DRY WEIGHT		
2528 00 -	<i>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H 3BO3 calculated on the dry weight:</i>		
2528 00 10 ---	Natural sodium borates and cocentrates therof (whether or not calcined)	kg.	Nil
2528 00 20 ---	Natural boric acid (containing not more than 85% of H 3BO3)	kg.	Nil
2528 00 30 ---	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	Nil
2528 00 90 ---	Other	kg.	Nil
2529	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR		
2529 10 -	<i>Feldspar:</i>		
2529 10 10 ---	Lumps	kg.	Nil
2529 10 20 ---	Powder	kg.	Nil
	<i>Fluorspar:</i>		
2529 21 00 --	Containing by weight 97% or less of calcium fluoride	kg.	Nil
2529 22 00 --	Containing by weight more than 97% of calcium fluoride	kg.	Nil
2529 30 00 -	Leucite; nepheline and nepheline syenite	kg.	Nil
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED		
2530 10 -	<i>Vermiculite, perlite and chlorites, unexpanded:</i>		
2530 10 10 ---	Vermiculite	kg.	Nil
2530 10 20 ---	Perlite	kg.	Nil
2530 10 90 ---	Others (including powder)	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2530 20 00 -	Kieserite, epsomite (natural magnesium sulphates)	kg.	Nil
2530 90 -	<i>Other:</i>		
2530 90 10 ---	Meerschaum (whether or not in polished pieces) and amber agglomerated; meerschaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	kg.	Nil
2530 90 20 ---	Natural arsenic sulphides (such as orpiment)	kg.	Nil
2530 90 30 ---	Calcite	kg.	Nil
2530 90 40 ---	Ores and concentrates of rare earth metals	kg.	Nil
2530 90 50 ---	Wollastonite	kg.	Nil
2530 90 60 ---	Earth colour ochre, crude	kg.	Nil
2530 90 70 ---	Other processed earth colour ochre	kg.	Nil
	<i>Other:</i>		
2530 90 91 ----	Strontium sulphate (natural ore)	kg.	Nil
2530 90 99 ----	Other	kg.	Nil

- For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.
- The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.

EXEMPTION NOTIFICATIONS

Exemption to Cement Cleared from the factory in bulk for packing into HDPE bags or polypropylene bags or paper bags:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby **exempts cement** falling under heading 2523 29 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), **cleared from the factory in bulk for packing into HDPE bags, poly propylene bags or paper bags** (hereinafter referred to as bags), at a place other than the said factory, from so much of the duty of excise specified thereon under the said First Schedule, **as is in excess of Rs.382 per metric tonne**, subject to the following conditions, namely:-

- the manufacturer declares to the Assistant Commissioner of Central Excise having jurisdiction over the factory, the location and address of the bagging plant;
- the manufacturer maintains an account of the quantity of cement cleared in bulk from the factory, the quantity of the cement received at the declared bagging plant, and the cement cleared in bags from the bagging plant thereafter;
- the manufacturer shall maintain such other records as may be considered necessary in this regard by the Assistant Commissioner of Central Excise having jurisdiction over the factory;
- within five days of the close of each month, the manufacturer shall furnish a statement, duly certified by the manager in charge of the bagging plant, to the Assistant Commissioner of Central Excise having jurisdiction over the factory, indicating the quantity of cement received in bulk for the purpose of packing in bags and the actual quantity of cement packed in bags in such proforma as may be specified by the said Assistant Commissioner.

[Notfn. No. 15/99-CE., dt. 26.3.1999 as amended by Notfn. Nos.29/99, 16/03 and 20/06].