

Annex I

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Description	Statistical Unit	Taxable Base	Rate of Excise Duty
					%
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
		- Boxes, cases, crates and similar articles:			
		--- Of non-biodegradable plastics:			
	3923.10.11	---- Boxes and food containers	Kg	Specific duty per unit	Rs 2 per unit
	3923.10.12	---- Bowls	Kg	Specific duty per unit	Rs 2 per unit
	3923.10.13	---- Cups	Kg	Specific duty per unit	Rs 2 per unit
	3923.10.14	---- Plates and trays	Kg	Specific duty per unit	Rs 2 per unit
	3923.10.19	---- Other	Kg	Specific duty per unit	0
		--- Other:			
	3923.10.91	---- Boxes and food containers	Kg	Specific duty per unit	0
	3923.10.92	---- Bowls	Kg	Specific duty per unit	0
	3923.10.93	---- Cups	Kg	Specific duty per unit	0
	3923.10.94	---- Plates and trays	Kg	Specific duty per unit	0
	3923.10.99	---- Other	Kg	Specific duty per unit	0

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Description	Statistical Unit	Taxable Base	Rate of Excise Duty
					%
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
		- Tableware and kitchenware:			
		--- Of non-biodegradable plastics:			
	3924.10.11	---- Bowls	Kg	Specific duty per unit	Rs 2 per unit
	3924.10.12	---- Cups	Kg	Specific duty per unit	Rs 2 per unit
	3924.10.13	---- Plates and trays	Kg	Specific duty per unit	Rs 2 per unit
	3924.10.19	---- Other	Kg	Specific duty per unit	0
		--- Other:			
	3924.10.91	---- Bowls	Kg	Specific duty per unit	0
	3924.10.92	---- Cups	Kg	Specific duty per unit	0
	3924.10.93	---- Plates and trays	Kg	Specific duty per unit	0
	3924.10.99	---- Other	Kg	Specific duty per unit	0
		- Other:			
		--- Other:			
	3924.90.91	---- Boxes and food containers of non-biodegradable plastics	Kg	Specific duty per unit	Rs 2 per unit
	3924.90.99	---- Other	Kg	Specific duty per unit	0