

THE FIFTH SCHEDULE

(See section 111)

In the First Schedule to the Central Excise Tariff Act,—

(1) in Chapter 8, for NOTE 1, the following NOTE shall be substituted, namely:—

'1. This Chapter does not cover :

(a) inedible nuts or fruits; or

(b) betel nut product known as "Supari" of tariff item 2106 90 30.';

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(2) in Chapter 21, after NOTE 5, the following NOTE shall be inserted, namely,—

'6. In relation to product of tariff item 2106 90 30, the process of adding or mixing cardamom , copra, menthol, spices, sweetening agents or any such ingredients other than lime, *katha* (catechu) or tobacco to betel nut, in any form, shall amount to "manufacture".'

(3) In Chapter 58, against tariff item 5801 22 10, —

(i) in column (3), the entry "m²" shall be inserted;

(ii) in column (4), the entry "8%" shall be inserted.