

SCHEDULE II

[See sections 2(o), 4(1), 5 and 6]

TABLE 1

Applicable to wholly or partly machine-based process

Sl. No.	Number of pouches or tins or containers per minute (Maximum rated speed of machine)	Weight of the specified goods per pouch or tin or container	Amount of cess per month per machine (rupees in lakhs)
(1)	(2)	(3)	(4)
1.	Up to 500	Up to 2.5 grams	101.00
		Above 2.5 grams but below 10 grams	364.00
		Above 10 grams	849.00
2.	501 to 1000	Up to 2.5 grams	202.00
		Above 2.5 grams but below 10 grams	728.00
		Above 10 grams	1698.00
3.	1001 to 1500	Up to 2.5 grams	303.00
		Above 2.5 grams but below 10 grams	1092.00
		Above 10 grams	2547
4.	Above 1500	Up to 2.5 grams	101 x S/450
		Above 2.5 grams but below 10 grams	364 x S/450
		Above 10 grams	849 x S/450

TABLE 2

Applicable to wholly manual process

Sl. No.	Speed or capacity of process	Weight of the specified goods per pouch or tin or container	Amount of cess per month (rupees in lakhs)
(1)	(2)	(3)	(4)
1.	Any	Any	11

Notes:

(1) For the purposes of this Schedule, in Table 1 in column (4) of the table above, the term “S” represents maximum rated capacity of a machine.

(2) For the purposes of this Schedule, where a packing machine contains multiple tracks or multiple packing lines and, in addition to packing the specified goods in pouches, performs any supplementary processes such as moulding, shaping or otherwise giving a definite form to the pouches for brand distinction or for prevention of counterfeiting, two such tracks or lines shall be deemed to constitute one individual packing machine for the purpose of calculating the cess liability.

(3) The number of packing machines to be taken into account for computation of the cess specified in this Schedule shall be determined in accordance with the rules prescribed by the Central Government.