

**THE TWELFTH SCHEDULE**

(See section 86)

In the Seventh Schedule to the Finance Act, 2005,—

(i) for the entries in column (2) and column (4) occurring against the tariff item 2402 20 30, the entries “---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” and “Rs. 70 per thousand” shall respectively be substituted; 5

(ii) for the entries in column (2) and column (4) occurring against the tariff item 2402 20 40, the entries “---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” and “Rs. 70 per thousand” shall respectively be substituted;

(iii) for the entries in column (2) and column (4) occurring against the tariff item 2402 20 50, the entries “---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” and “Rs. 110 per thousand” shall respectively be substituted; 10

(iv) after tariff item 2402 20 50 and the entries relating thereto, the following tariff item and the entries shall be inserted, namely:— 15

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
“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.145 per thousand”.

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