

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 49

Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans

Notes.

- This Chapter does not cover:
 - Photographic negatives or positives on transparent bases (Chapter 37);
 - Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - Playing cards or other goods of Chapter 95; or
 - Original engravings, prints or lithographs (heading 97.02) postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- Newspaper, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- Heading 49.01 also covers:
 - A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - A pictorial supplement accompanying, a subsidiary to, a bound volume; and
 - Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed picture or illustrations not bearing a text, whether in the form of signature or separate sheet, fall in heading 49.11.
- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

Supplementary Notes.

For the purposes of tariff item 4907 00 30, “Information Technology software” means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 158-167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

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4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets										<i>Exemption: BCD on Printed Books as specified is - Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 160. ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
4901 10	- In single sheets, whether or not folded										
4901 10 10	--- Printed books	kg.	10.00	0.00	---	4	0	0.00	4.000	Free	
4901 10 20	--- Pamphlets booklets brochures, leaflets and similar printed matter	kg.	10.00	0.00	---	4	0	0.00	4.000	Free	
	- Other:										
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg.	10.00	0.00	---	4	0	0.00	4.000	Free	
4901 99 00	-- Other	kg.	10.00	0.00	---	4	0	0.00	4.000	Free	
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
4902 10	- Appearing at least four times a week:										
4902 10 10	--- Newspapers	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
4902 10 20	--- Journals & periodicals	kg.	Free	0.00	---	0	0	0.00	0.000	Free	

Section X – Chapter 49

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4902 90	- Other:										
4902 90 10	--- Newspapers	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
4902 90 20	--- Journals & periodicals	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
4903	Children's picture, drawing or colouring books										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 160</i>
4903 00	- Children's picture, drawing or colouring books:										
4903 00 10	--- Picture books	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4903 00 20	--- Drawing or colouring books	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4904	Music, printed or in manuscript, whether or not bound or illustrated	kg.	Free	0.00	---	0	0	0.00	0.000	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed										
4905 10 00	- Globes	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
	- Other:										
4905 91 00	-- In book form	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
4905 99	-- Other:										
4905 99 10	--- Geographical, hydrological, astrological maps or charts	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
4905 99 90	--- Other	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; Hand-written texts; Photographic reproductions on sensitised paper and carbon copies of the foregoing	kg.	10.00	0.00	---	0	0	0.00	0.000	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 162</i>
4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; Stamp-impressed paper; Bank notes; Cheque forms; Stock, share or bond certificates and similar documents of title										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 163</i>
4907 00	- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; Stamp-impressed paper; Bank notes; Cheque forms; Stock, share or bond certificates and similar documents of title:										
4907 00 10	--- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value	kg.	10.00	10.00	---	4	0	0.30	14.712	Restricted	
4907 00 20	--- Bank Notes	kg.	10.00	10.00	---	4	0	0.30	14.712	Restricted	<i>Import by banks and dealers authorised by RBI will not require a licence by DGFT. Other condition of RBI will apply.</i>
4907 00 30	--- Documents of title conveying the right to use Information Technology software	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4907 00 90	--- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Restricted	
4908	Transfers (decalcomanias)										<i>CVD by Ntfn 2/2008-CE dated 01.03.2008; Sl. No.38</i>
4908 10 00	- Transfers (decalcomanias), vitrifiable	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
4908 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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4909	Printed or illustrated postcards; Printed cards bearing personal greetings, messages or announce- ments, whether or not illustrated, with or without envelopes or trim- mings										<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
4909 00	- Printed or illustrated postcards; Printed cards bearing personal greetings, messages or announce- ments, whether or not illustrated, with or without envelopes or trim- mings:										
4909 00 10	--- Greetings or Wedding cards	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4909 00 90	--- Other	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4910	Calendars of any kind, printed, including calendar blocks										<i>Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 159; CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
4910 00	- Calendars of any kind, printed, in- cluding calendar blocks:										
4910 00 10	--- Advertising Calender	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4910 00 90	--- Other	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
4911	Other printed matter, including printed pictures and photographs										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 164</i>
4911 10	- Trade advertising material, commer- cial catalogues and the like:										
4911 10 10	--- Posters, printed	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4911 10 20	--- Commercial catalogues	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4911 10 30	--- Printed inlay cards	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4911 10 90	--- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
	- Other:										
4911 91 00	-- Pictures, designs and photographs	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4911 99	-- Other:										
4911 99 10	--- Hard copy (printed) of computer software	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4911 99 20	--- Plan and drawing for architectural engineering, industrial commercial, topographical or similar purpose reproduced with aid of computer or any other devices	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
4911 99 90	--- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.