

Section XX – Chapter 94

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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Section XX

Miscellaneous Manufactured Articles

Chapter 94

Furniture; Bedding, Mattresses, Mattress Supports, Cushions and similar Stuffed Furnishings; Lamps and Lighting Fittings, not elsewhere specified or included; Illuminated Signs, Illuminated Name-Plates and the like; Prefabricated Buildings

Notes.

- This Chapter does not cover:
 - Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading 70.09);
 - Articles of Chapter 71;
 - Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - Lamps or lighting fittings of Chapter 85;
 - Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - Articles of heading 87.14;
 - Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - Articles of Chapter 91 (for example, clocks and clock cases); or
 - Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the above mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - Cupboards, bookcases, other shelved furniture and unit furniture; and
 - Seats and beds.
- In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
 - Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or work site accommodation, offices, schools, shops, sheds, garages or similar buildings.

↓ 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, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 390-392, 405-407, 409].

↓ Note on Countervailing Duty

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.75.

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)
9401	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof										
9401 10 00	- Seats of a kind used for aircraft	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 20 00	- Seats of a kind used for motor vehicles	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 30 00	- Swivel seats with variable height adjustment	u	10.00	10.00	---	4	10	0.64	26.849	Free	

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9401 40 00	- Seats other than garden seats or camping equipment, convertible into beds - Seats of cane, osier, bamboo or similar materials	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 51 00	-- Of bamboo or rattan	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 59 00	-- Other - Other seats, with wooden frames:	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 61 00	-- Upholstered	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 69 00	-- Other - Other seats, with metal frames:	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 71 00	-- Upholstered	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 79 00	-- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 80 00	- Other seats	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9401 90 00	- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); Barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; Parts of the foregoing articles										<i>Exemption: Duty on Medical, surgical dental or veterinary furniture and parts thereof- 5% by Ntfn 6/2006-CE dated 01.03.2006</i>
9402 10	- Dentists', barbers' or similar chairs and parts thereof										
9402 10 10	--- Dentists', chairs and parts thereof	u	10.00	10.00	---	4	5	0.47	20.780	Free	
9402 10 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9402 90	- Other:										
9402 90 10	--- Hospital beds with mechanical fittings	u	10.00	10.00	---	4	5	0.47	20.780	Free	
9402 90 20	--- Parts	u	10.00	10.00	---	4	5	0.47	20.780	Free	
9402 90 90	--- Other	u	10.00	10.00	---	4	5	0.47	20.780	Free	
9403	Other furniture and parts thereof										
9403 10	- Metal furniture of a kind used in offices:										
9403 10 10	--- Of steel	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 20	- Other metal furniture:										
9403 20 10	--- Of steel	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 20 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 30	- Wooden furniture of a kind used in offices:										
9403 30 10	--- Cabinetware	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 30 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 40 00	- Wooden furniture of a kind used in kitchen	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 50	- Wooden furniture of a kind used in bedroom:										
9403 50 10	--- Bedstead	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 50 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 60 00	- Other wooden furniture	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 70 00	- Furniture of plastics - Furniture of other materials, including cane, osier, bamboo or similar materials:	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 81 00	--- Of bamboo or rattan	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 89 00	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9403 90 00	- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9404	Mattress supports; Articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered										<i>CVD: On Coir products; products wholly made of quilted textile material is - 1% by Ntfn 1/2011-CE dated 01.03.2011; 5% by Ntfn 02/2011-CE dated 01.03.2011</i>
9404 10 00	- Mattress supports	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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9404 21	- Mattresses: -- Of cellular rubber or plastics, whether or not covered:										
9404 21 10	--- Of Rubber	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9404 21 90	--- Of Plastic	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9404 29	-- Of other materials										
9404 29 10	--- Spring interior	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9404 29 20	--- Of Rubberised coir with or without combination of other materials, whether or not with metallic springs	u	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Inserted vide Ntfn 109/08- Cus. (N.T.) dated 24.09.2008</i>
9404 29 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9404 30	- Sleeping bags:										
9404 30 10	--- Filled with feathers or down	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9404 30 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9404 90	- Other:										
	--- Quilts										
9404 90 11	---- Filled with feathers or down	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9404 90 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other										
9404 90 91	---- Filled with feathers or down	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9404 90 99	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9405	Lamps and lighting fittings includ- ing searchlights and spotlights and parts thereof, not elsewhere speci- fied or included; Illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included										<i>CVD on LED lights of fix- tures is - 5% by Ntfn 06/2006-CE dated 01.03.2006; hurricane lan- terns is 1% by Ntfn 1/2011- CE dated 01.3.2011</i>
9405 10	- Chandeliers and other electric ceil- ing or wall lighting fittings, exclud- ing those of a kind used for lighting public open spaces or through-fares:										
9405 10 10	--- Hanging lamps complete fittings	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 10 20	--- Wall lamps	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 10 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 20	- Electric table, desk, bedside or floor standing lamps:										
9405 20 10	--- Table lamps, complete fittings	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 20 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 30 00	- Lighting sets of a kind used for christmas trees	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 40	- Other electric lamps and lighting fittings:										
9405 40 10	--- Searchlights and sportlights	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 40 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 50	- Non-electrical lamps and lighting fittings:										
9405 50 10	--- Hurricane lanterns	u	10.00	10.00	---	4	1	0.33	15.926	Free	
9405 50 20	--- Miner's safety lamps	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Oil pressure lamps:										
9405 50 31	---- Kerosene pressure lanterns	u	10.00	10.00	---	4	1	0.33	15.926	Free	<i>CVD: On Kerosene pressure lantern is 1% by Ntfn 1/2011-CE dated 01.03.2011; 5% by Ntfn 02/2011-CE dated 01.03.2011</i>
9405 50 39	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 50 40	--- Solar lanterns / lamps.	u	10.00	5.00	---	0	10	0.47	16.289	Free	<i>Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 612. ACD is Nil by 20/2006-Cus. dated 01.03.2006; Sl. No. 82</i>
	--- Other Oil lamps:										
9405 50 51	---- Metal	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 50 59	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 60	- Illuminated signs, illuminated name-plates and the like:										
9405 60 10	--- Of Plastic	u	10.00	10.00	---	4	10	0.64	26.849	Free	

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9405 60 90	--- Of other materials	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Parts:										
9405 91 00	-- Of glass	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 92 00	-- Of plastics	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9405 99 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
9406	Prefabricated buildings										
9406 00	- Prefabricated buildings										
	--- Green Houses										
9406 10 11	---- Green House - in ready to assemble sets	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9406 10 19	---- Other:	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Other:										
9406 90 91	---- Prefabricated housing material	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9406 90 92	---- Prefabricated construction for cold storage	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9406 90 93	---- Silos for storing ensilage	u	10.00	10.00	---	4	10	0.64	26.849	Free	
9406 90 99	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	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.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.