

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted Omitted and deleted substituted

NINTH SCHEDULE

[See sub-section (3B) of section 3]

NEW / inserted ~~Deletion or Omitted~~ Substituted

TABLE-II

Cellular mobile phones in CKD/CBU form:

S.No	Description / Specification of Goods	Sales tax on CBUs at the time of import or registration (IMEI number by CMOs)	Sales tax on Import in CKD / SKD condition	Sales tax on supply of locally manufactured mobile phones in CBU condition in addition to tax under column (4)
(1)	(2)	(3)	(4)	(5)
1	Cellular mobile phones or satellite phones to be charged on the basis of import value per set, or equivalent value in rupees in case of supply by the manufacturer, at the rate as indicated against each category:--			-
	A. Not exceeding US\$ 30 (excluding smart phones)	Rs. 130	Rs. 10	Rs. 10
	B. Not exceeding US\$ 30 (smart phones)	Rs. 200	Rs. 10	Rs. 10
	C. Exceeding US\$ 30 but not exceeding US\$ 100	Rs. 200	Rs. 10	Rs. 10
	D. Exceeding US\$ 100 but not exceeding US\$ 200	Rs. 1.680	Rs. 10	Rs. 10
	E. Exceeding US\$ 200 but not exceeding US\$ 350	Rs. 1,740 17% advalorem	Rs. 1,740	Rs. 10
	F. Exceeding US\$ 350 but not exceeding USD 500	Rs. 5,400 17% advalorem	Rs. 5,400	Rs.10
	G. Exceeding US\$ 500	Rs.9,270 17% advalorem	Rs. 9,270	Rs. 10 ; and