

Section	Subsection	Clause	Amendments of The Federal Excise Act, 2005
			NEW / inserted Omitted or Deleted Substituted Gazette Finance Act 2021
FIRST SCHEDULE			
S.No	Description of goods		Heading/ sub-heading Number
Col.(1)	Col. (2)		Col.(3)

TABLE I (Excisable Goods)			
55B	Locally manufactured or assembled motor cars, SUVs and other motor vehicles, principally designed for the transport of persons (other than those of headings 87.02 ¹ and till the 30th day of June, 2026 electric vehicles (4 wheelers)), including station wagons and racing cars: (a) of cylinder capacity up to 1000cc 851cc to 1000cc (b) of cylinder capacity from 1001cc to 2000cc (c) of cylinder capacity 2001cc and above	87.03	2.5% 0% ad val. 5% 2.5%ad val. 7.5% 5%ad val.

TABLE II (Excisable Services)			
S.No	Description of goods Services	Heading/ sub-heading Number	Rate of Duty
Col.(1)	Col. (2)	Col.(3)	Col.(4)
6A	Following telecommunication services: (a) Mobile phone call, if call duration exceeds five three minutes; (b) Internet services; (c) Sms services	Respective sub-heading of 98.12 9812.6000 9812.1710	Seventy five paise One rupee per call in addition to the rates of duty specified under Serial No.6 Five rupees per GB in addition to the rates of duty specified under Serial No.6 Ten paise per sms in addition to the rates of duty specified under serial no.6

¹ Finance bill 2021-22