

THE THIRD SCHEDULE		
(see clause (a) of sub-section (2) of section 3		
Finance Act 2019-20 NEW / inserted Deletion or Omitted Substituted The Gazette Extra 30, June 2019		
Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
38	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, electric fans, electric irons, washing machines and telephone sets.	Respective headings
39	Household gas appliances, including cooking range, ovens, geysers and gas heaters.	Respective headings
40	Foam or spring mattresses and other foam products for household use.	Respective headings
41	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing	Respective headings
42	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids sold in retail packing.	Respective headings
43	Storage batteries excluding those sold to automotive manufacturers or assemblers	Respective headings
44	Tyres and tubes excluding those sold to automotive manufacturers or assemblers	Respective headings
45	Motorcycles	Respective headings
46	Auto rickshaws	Respective headings;
47	Biscuits in retail packing with brand name	Respective headings;
48	Tiles	Respective headings;
49	Auto-parts, in retail packing, excluding those sold to automotive manufacturers or assemblers	Respective headings;