

CHAPTER 48

Paper and paperboard; articles of paper pulp of paper or of paperboard

NOTES :

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) articles of Chapter 30;
 - (b) stamping foils of heading 3212;
 - (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
 - (e) sensitised paper or paperboard of headings 3701 to 3704;
 - (f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
 - (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);
 - (h) articles of heading 4202 (for example, travel goods);
 - (i) articles of Chapter 46 (manufactures of plaiting material);
 - (j) paper yarn or textile articles of paper yarn (Section XI);
 - (k) articles of Chapter 64 or Chapter 65;
 - (l) abrasive paper or paperboard (heading 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (m) metal foil backed with paper or paperboard (generally XIV or Section XV);
 - (n) articles of heading 9209; or
 - (o) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise

requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m² .
5. For the purposes of heading 4802, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non-perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria: For paper or paperboard weighing not more than 150 g/m² :
 - (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m² ; or
 2. coloured throughout the mass; or
 - (b) containing more than 8% ash, and
 1. weighing not more than 80 g/m² ; or
 2. coloured throughout the mass; or
 - (c) containing more than 3% ash and having a brightness of 60% or more ;or
 - (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5kPa. m²/g; or
 - (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g. For paper or paperboard weighing more than 150 g/m² :
 - (a) coloured throughout the mass; or
 - (b) having a brightness of 60% or more, and
 1. a caliper of 225 micrometres (microns) or less, or
 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
 - (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper of paperboard.

6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.
8. Headings 4801, and 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 4814, the expression “wall paper and similar wall coverings” applies only to :
 - (a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm suitable for wall or ceiling decoration :
 - (i) grained, embossed, surface-coloured, design-printed or otherwise surface decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) borders and friezes, of paper, treated as above whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall. Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4823.
10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUB-HEADING NOTES :

1. For the purposes of sub-headings 4804 11 and 4804 19, “Kraft-liner” means machine finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/ m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of sub-headings 4804 21 and 4804 29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/ m² but not more than 115 g/ m² and meeting one of the following sets of specifications :
- having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
 - having minimum for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :
3. For the purposes of sub-heading 4805 11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 230C.
4. Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/ m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 230 C.
5. Sub-headings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Test liner may

also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa. m²/g.

6. For the purposes of sub-heading 4805 30, “sulphite wrapping paper” means machine glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m²/g.
 7. For the purposes of sub-heading 4810 22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/ m², with a coating weight not exceeding 15 g/ m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
4801			NEWSPRINT, IN ROLLS OR SHEETS	
	480100	-	Newsprint, in rolls or sheets :	
		48010010 ---	Glazed	kg.
		48010090 ---	Other	kg.
4802			UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH CARD AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD	
	480210	-	Hand-made paper and paperboard :	
		48021010 ---	Paper	kg.
		48021020 ---	Paperboard	kg.
	480220	-	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard :	
		48022010 ---	Photographic base paper, uncoated	kg.
		48022090 ---	Other	kg.
		48024000 -	Wall paper base	kg.
		-	<i>Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :</i>	
	480254	--	Weighing less than 40 g/ m ² :	
		48025410 ---	India Paper	kg.
		48025420 ---	Litho and offset paper	kg.
		48025430 ---	Duplicating paper	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		48025440	--- Airmail paper	kg.
		48025450	--- Tissue paper	kg.
		48025490	--- Other	kg.
480255		--	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	kg.
		48025510	--- Litho and offset paper	kg.
		48025510	--- Litho and offset paper	kg.
		48025520	--- Drawing paper	kg.
		48025530	--- Duplicating paper	kg.
		48025540	--- Account book paper	kg.
		48025550	--- Bank, bond and cheque paper	kg.
		48025560	--- Currency note paper	kg.
		48025570	--- Paper for security printing, currency paper, stamp paper	kg.
		48025590	--- Other	kg.
480256		--	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :	
		48025610	--- Litho and offset paper	kg.
		48025620	--- Drawing paper	kg.
		48025630	--- Duplicating paper	kg.
		48025640	--- Account book paper	kg.
		48025650	--- Bank, bond and cheque paper	kg.
		48025660	--- Currency note paper	kg.
		48025670	--- Paper for security printing, currency paper, stamp paper	kg.
		48025690	--- Other	kg.
480257		--	Other, weighing 40 g/ m ² or more but not more than 150 g/ m ² :	
		48025710	--- Litho and offset paper	kg.
		48025720	--- Drawing paper	kg.
		48025730	--- Duplicating paper	kg.
		48025740	--- Account book paper	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		48025750	--- Bank, bond and cheque paper	kg.
		48025760	--- Currency note paper	kg.
		48025770	--- Paper for security printing, currency paper, stamp paper	kg.
		48025790	--- Other	kg.
480258		--	Weighing more than 150 g/ m ² :	
		48025810	--- Litho and offset paper	kg.
		48025820	--- Drawing paper	kg.
		48025830	--- Duplicating paper	kg.
		48025840	--- Bank, bond and cheque paper	kg.
		48025850	--- Paper for security printing, currency paper, stamp paper	kg.
		48025890	--- Other	kg.
		-	<i>Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemical process :</i>	
480261		--	In rolls :	
		48026110	--- Drawing paper	kg.
		48026120	--- Poster paper	kg.
		48026130	--- Printing paper dyed or marbled in mass	kg.
		48026140	--- Account book paper	kg.
		48026150	--- Automatic data processing machine paper	kg.
		48026160	--- Paper for security printing, currency paper, stamp paper	kg.
		48026190	--- Other	kg.
480262		--	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		48026210 ---	Drawing paper	kg.
		48026220 ---	Poster paper	kg.
		48026230 ---	Printing paper dyed or marbled in mass	kg.
		48026240 ---	Account book paper	kg.
		48026250 ---	Automatic data processing machine paper	kg.
		48026260 ---	Paper for security printing, currency paper, stamp paper	kg.
		48026290 ---	Other	kg.
480269		--	Other :	
		48026910 ---	Drawing paper	kg.
		48026920 ---	Poster paper	kg.
		48026930 ---	Printing paper dyed or marbled in mass	kg.
		48026940 ---	Account book paper	kg.
		48026950 ---	Automatic data processing machine paper	kg.
		48026960 ---	Paper for security printing, currency paper, stamp paper	kg.
		48026990 ---	Other	kg.
4803			TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACEDECORATED OR PRINTED, IN ROLLS OR SHEETS	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
	480300		- Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets :	
		48030010	--- In commercial size rolls of a width 36 cm and above	kg.
		48030090	--- Other	kg.
4804			UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803	
			- <i>Kraftliner :</i>	
		48041100	-- Unbleached	kg.
		48041900	-- Other	kg.
			- <i>Sack kraft paper :</i>	
		48042100	-- Unbleached	kg.
		48042900	-- Other	kg.
			- <i>Other kraft paper and paperboard weighing 150g/m² or less:</i>	
		48043100	-- Unbleached	kg.
		48043900	-- Other	kg.
			- <i>Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:</i>	
		48044100	-- Unbleached	kg.
		48044200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.
		48044900	-- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- Other kraft paper and paperboard weighing 225g/m² or more :	
	48045100	--	Unbleached	kg.
	48045200	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.
	48045900	--	Other	kg.
4805			OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER	
			- Fluting paper :	
	48051100	--	Semi-chemical fluting paper	kg.
	48051200	--	Straw fluting paper	kg.
	48051900	--	Other	kg.
			- Testliner (recycled liner board) :	
	48052400	--	Weighing 150 g/ m ² or less	kg.
	48052500	--	Weighing more than 150 g/ m ²	kg.
	48053000	-	Sulphite wrapping paper	kg.
	48054000	-	Filter paper and paperboard	kg.
	48055000	-	Felt paper and paperboard	kg.
			- Other :	
	48059100	--	Weighing 150 g/ m ² or less	kg.
	48059200	--	Weighing more than 150 g/ m ² but less than 225g/m ²	kg.
	48059300	--	Weighing 225 g/ m ² or more	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
4806			VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS	
		48061000	- Vegetable parchment	kg.
		48062000	- Greaseproof papers	kg.
		48063000	- Tracing papers	kg.
480640			- Glassine and other glazed transparent or translucent papers :	
		48064010	--- Glassine papers	kg.
		48064090	--- Other	kg.
4807			COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS	
		480700	- Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :	
		48070010	--- Straw paper and other straw board, whether or not covered with paper other than straw paper	kg.
		48070090	--- Other	kg.
4808			PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		48081000	- Corrugated paper and paperboard, whether or not perforated	kg.
		48082000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.
		48083000	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.
		48089000	- Other	kg.
4809			CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS	
		48092000	- Self-copy paper	kg.
		48099000	- Other	kg.
4810			PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE - COLOURED, SURFACEDECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE	
			- <i>Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :</i>	
	481013	--	In rolls :	
		48101310	--- Imitation art paper	kg.
		48101320	--- Art paper	kg.
		48101330	--- Chrome paper or paperboard	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		48101390	--- Other	kg.
481014		--	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :	
		48101410	--- Imitation art paper	kg.
		48101420	--- Art paper	kg.
		48101430	--- Chrome paper or paperboard	kg.
		48101490	--- Other	kg.
481019		--	Other :	
		48101910	--- Imitation art paper	kg.
		48101920	--- Art paper	kg.
		48101930	--- Chrome paper or paperboard	kg.
		48101990	--- Other	kg.
			- <i>Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :</i>	
		48102200	-- Light-weight coated paper	kg.
		48102900	-- Other	kg.
			- <i>Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :</i>	
		48103100	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/ m ² or less	kg.
		48103200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150g/m ²	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
	481039	--	Other :	
		48103910 ---	Insulating paper	kg.
		48103920 ---	Electric insulating press board	kg.
		48103930 ---	Insulation boards (homogenous)	kg.
		48103990 ---	Other	kg.
		-	Other paper and paperboard :	
		48109200 --	Multi-ply	kg.
		48109900 --	Other	kg.
4811			PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 4803, 4809 OR 4810	
		48111000 -	Tarred, bituminised or asphalted paper and paperboard	kg.
		-	Gummed or adhesive paper and paperboard :	
		48114100 --	Self-adhesive	kg.
		48114900 --	Other	kg.
		-	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) :	
		48115100 --	Bleached, weighing more than 150 g/ m ²	kg.
		48115900 --	Other	kg.
		48116000 -	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
481190			- Other paper, paperboard, cellulose wadding and webs of cellulose fibres : --- <i>Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board :</i>	
	48119011	---	Handmade paper and paperboard, rules, lined or squared but not otherwise printed	kg.
	48119012	---	Chromo and art paper, coated	kg.
	48119013	---	Building board of paper or pulp, impregnated	kg.
	48119014	---	Chromo board	kg.
	48119015	---	Raw base paper for sensitising, coated	kg.
	48119016	---	Surface marbled paper	kg.
	48119017	---	Leather board and imitation leather board	kg.
	48119018	---	Matrix board	kg.
			- <i>Other :</i>	
	48119091	---	Grape guard paper	kg.
	48119092	---	Asceptic packaging paper	kg.
	48119093	---	Thermal paper for fax machines	kg.
	48119094	---	Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt and above in length)	kg.
	48119099	---	Other	kg.
	48120000		FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	kg.
4813			CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		48131000	- In the form of booklets or tubes	kg.
		48132000	- In rolls of a width not exceeding 5 cm	kg.
	481390		- Other :	
		48139010	--- Cigarette paper in bulk, or in sheets	kg.
		48139090	--- Other	kg.
4814			WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER	
		48141000	- "Ingrain" paper	kg.
		48142000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg.
		48149000	- Other	kg.
4816			CARBON-PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES	
	481620		- Self-copy paper :	
		48162010	--- Duplicating paper, cut to size	kg.
		48162020	--- Paper for fax machine	kg.
		48162090	--- Other	kg.
	481690		- Other :	
		48169010	--- Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	kg.
		48169020	--- Calculating machine paper in rolls and strips not exceeding 15 cm in width	kg.
		48169090	--- Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
4817			ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY	
		48171000	- Envelopes	kg.
		48172000	- Letter cards, plain postcards and correspondence cards	kg.
	481730	-	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:	
		48173010	--- Writing blocks	kg.
		48173090	--- Other	kg.
4818			TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLE CLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	
		48181000	- Toilet paper	kg.
		48182000	- Handkerchiefs, cleaning or facial tissues and towels	kg.
		48183000	- Tablecloths and serviettes	kg.
	481840	-	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles :	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		48184010	--- Baby and clinical diapers	kg.
		48184090	--- Other	kg.
		48185000	- Articles of apparel and clothing accessories	kg.
		48189000	- Other	kg.
4819			CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE	
	481910		- Cartons, boxes and cases, of corrugated paper or paperboard :	
		48191010	--- Boxes	kg.
		48191090	--- Other	kg.
	481920		- Folding cartons, boxes and cases, of non-corrugated paper and paperboard :	
		48192010	--- Cartons, boxes, cases, intended for the packing of match sticks	kg.
		48192020	--- Boxes	kg.
		48192090	--- Other	kg.
		48193000	- Sacks and bags, having a base of a width of 40 cm or more	kg.
		48194000	- Other sacks and bags, including cones	kg.
	481950		- Other packing containers, including record sleeves :	
		48195010	--- Made of corrugated paper or paperboard	kg.
		48195090	--- Other	kg.
		48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
4820			REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXCISE BOOKS, BLOTTINGPADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD	
	482010	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles :	
		48201010 ---	Registers, account books	kg.
		48201020 ---	Letter pads	kg.
		48201090 ---	Other	kg.
		48202000 -	Exercise books	kg.
		48203000 -	Binders (other than book covers), folders and file covers	kg.
		48204000 -	Manifold business forms and interleaved carbon sets	kg.
		48205000 -	Albums for samples or for collections	kg.
	482090	-	Other :	
		48209010 ---	Blotting papers cut to size	kg.
		48209090 ---	Other	kg.
4821			PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED	
	482110	-	Printed :	
		48211010 ---	Paper tags	kg.
		48211020 ---	Labels	kg.
		48211090 ---	Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
	482190	-	Other :	
		48219010 ---	Labels	kg.
		48219090 ---	Other	kg.
4822			BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)	
		48221000 -	Of a kind used for winding textile yarn	kg.
	482290	-	Other :	
		48229010 ---	Paper tubes	kg.
		48229090 ---	Other	kg.
4823			OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPERPULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS	
		48232000 -	Filter paper and paperboard	kg.
		48234000 -	Rolls, sheets and dials, printed for self- recording apparatus	kg.
		-	<i>Trays, dishes, plates, cups and the like, of paper or paperboard:</i>	
		48236100 --	Of bamboo	kg.
		48236900 --	Other	kg.
	482370	-	Moulded or pressed article of paper pulp :	
		48237010 ---	Paper pulp moulded trays	kg.
		48237020 ---	Wood pulp board	kg.
		48237030 ---	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	kg.
		48237090 ---	Other	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
482390		-	Other :	
		---	<i>Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates :</i>	
	48239011	---	Braille paper	kg.
	48239012	---	Cellulose in sole board or sheet	kg.
	48239013	---	Packing and wrapping paper	kg.
	48239014	---	Paper for cigarette filter tips	kg.
	48239015	---	Paper cone for loud speaker	kg.
	48239016	---	Patterns made of papers for leather footwear, leather garments and goods	kg.
	48239017	---	Patterns made of paper for articles of apparel and clothing accessories	kg.
	48239018	---	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations	kg.
	48239019	---	Decorative laminates	kg.

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
			--- <i>Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like :</i>	
		48239021	--- Pre-punched cards	kg.
		48239022	--- Monotype and newstape paper in strips with perforated edges, not exceeding 15cm in width	kg.
		48239023	--- Typewriting paper cut to size	kg.
		48239030	--- Plain or embossed seals made of paper, laminated paper or paper gaskets	kg.
		48239090	--- Other	kg.

Note: Cellophane Transparent Film (also known as Cellophane Transparent paper) -
Attracts ADD vide notification 94/2006-Cus. dt. 7.9.2006 Ch.39.