

Appendix-H

Central Excise Notifications

EXEMPTION NOTIFICATIONS UNDER VARIOUS CHAPTERS

Effective rate of duty on goods of Chapter 4 to 24

Ntfn 03-CE dated 01.03.2006

As amended by 24/2006-CE; dated 16.03.2006, 25/2006-CE; dated 20.03.2006, 29/2006-CE; dated 04.05.2006, 48/2006-CE; dated 30.12.2006, 03/CE; dated 01.03.2007; 22/2007-CE; dated 03.05.2007; 33/2007-CE; dated 02.08.2007; 03/2008-CE; dated 01.03.2008; 58/2008CE; dated 07.12.2008; 4/2009-CE; dated 24.03.2009; 13/2009-CE; dated 07.07.2009; 09/CE; dated 27.02.2010; 21/2010-CE; dated 29.04.2010; 03/2011-CE; dated 01.03.2011; 23/2011-CE; dated 24.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), as are given in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions, if any, specified in the corresponding entry in column (5) of the Table aforesaid.

Explanation—For the purposes of this notification, the rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition
(1)	(2)	(3)	(4)	(5)
1.	0402 91 10, 0402 99 20	Condensed milk	Nil	—
2.	0902	Tea, including tea waste	Nil	—
3.	1108 12 00, 1108 13 00 1108 14 00, or 1108 19	Maize Starch, Potato Starch, Tapioca Starch	5%	—
4.	1301 90 90	Lac	Nil	—
5.	1301 90 13	Compounded Asafoe-tida, commonly known as 'heeng'	Nil	—
6.	Omitted.			
7.	1302 20 00	All goods	Nil	—
8.	1302	Vegetable saps and extracts, used within the factory of their production for the manufacture of medicaments which are exclusively used in Ayurvedic, Unani or Siddha systems	Nil	—
9.	1507 to 1515	All goods (other than crude palm stearin)	Nil	—
10.	1516 (except 1516 10 00)	All goods	Nil	—
11.	1517 90 or 1518	All goods (other than margarine and similar edible preparations).	Nil	—
12.	Omitted.			
13.	Omitted.			
14.	1703	Molasses (Other than produced in the manufacture of sugar by the vacuum pan process), for use in the manufacture of goods other than alcohol.	Nil	—
15.	1703	All goods	Rs750 per MT	—
16.	1704 90	Sugar confectionery (excluding white chocolate and bubble gum)	5%	—
17.	Omitted.			
17A.	1904 10 10, 1904 10 30, 1904 10 90, 1904 30 00 and 1904 90 00	All goods	5%	—
17B.	Omitted.			
18.	1905 31 00 or 1905 90 20	Biscuits	5%	—
18A.	1905 31 00 or 1905 90 20	Biscuits cleared in packaged form, with per kg. retail sale price equivalent not exceeding ₹100.	Nil	—

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)
		<p>Explanation 1—“Retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is sole consideration for such sale.</p> <p>Explanation 2—“per kg. retail sale price equivalent” shall be calculated in the following manner, namely:-</p> <p>If the package contains X gm of biscuits and the declared retail sale price on it is ₹ Y, then the per kg. retail sale price equivalent = $(Y*1000/X)$</p> <p>Illustration—If the package contains 50gm of biscuits and the declared retail sale price on it is ₹2, then per kg. retail sale price equivalent = $(2*1000/50) = ₹ 40.$</p>		
19.	1905 32 19 or 1905 32 90	Wafer biscuits	5%	—
20.	1905 90 10	Pastries and cakes	5%	—
21.	18, 19, 20, 21 or 22	Ice-cream and non-alcoholic beverages, prepared and dispensed by vending machines	Nil	—
22.	Omitted.			
22A.	Omitted.			
23.	2102	Yeast	Nil	—
24.	Omitted.			
25.	Omitted.			
26.	Omitted.			
26A.	Omitted.			
26B.	2106 90 11	All goods	5%	—
27.	Omitted.			
28.	2106	Texturised Vegetable Proteins (Soya bari)	Nil	—
29.	2106 90	Sweetmeats (known as ‘mishthans’ or ‘mithai’ or by any other name), namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, papad and jaljeera	Nil	—
29A.	2106 90 20	All goods	10%	—
29B.	2106 90 20	All goods containing not more than 15% betel nut	5%	3
30.	Omitted.			
30A.	Omitted.			
30B.	Omitted.			
31.	2201 10 20 or 2202 10 10	Aerated waters prepared and dispensed by vending machines	Nil	—
32.	Omitted.			
32A.	Omitted.			
32B.	2402 10 10	Hand-rolled cheroots with per cheroot retail sale price equivalent not exceeding ₹ 3.	10%	—
		<p>Explanation 1—For the purposes of this exemption, “hand-rolled cheroot” means a tobacco product manufactured by manually rolling tobacco leaves wrapped in an outer covering of tobacco leaf without the aid of power or machine, with both ends cut flat.</p> <p>Explanation 2—For the purpose of this entry, “Retail sale price” shall have the same meaning as given in Explanation 1 to S.No. 18A.</p>		
33.	2403 10 10	Tobacco, used for smoking through ‘hookah’ or ‘chilam’, commonly known as ‘hookah’ tobacco or ‘gudaku’.	10%	—
34.	2403 10 10	Hookah or gudaku tobacco, not bearing a brand name	Nil	—
35.	2403 10 90	Other smoking tobacco, not bearing a brand name	10%	—
36.	2403 10 31	Biris, other than paper rolled biris, manufactured without the aid of machines, by a manufacturer by whom or on whose behalf no biris are sold under a brand name, in respect of first clearances of such biris for home consumption by or on behalf of such manufacturer from one or more factories upto a quantity not exceeding 20 lakhs cleared on or after the 1st day of April in any financial year.	Nil	2

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(1)	(2)	(3)	(4)	(5)
37.	2403 10 31	All goods	₹ 8 per thousand	–
38.	2403 10 39	All goods	₹ 19 per thousand	–
39.	2403 91 00	All goods, not bearing a brand name	Nil	–
40.	2403 99 90	Other manufactured tobacco and manufactured tobacco substitutes, not bearing a brand name	10%	–
41.	1901	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	Nil	1
42.	2106 90 99	Food preparations not cleared in sealed containers	Nil	–
43.	2201 90 90	Waters not cleared in sealed containers	Nil	–

Explanation—For the purposes of this notification, ‘brand name’ means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and a person using such name or mark with or without any indication of the identity of that person.

ANNEXURE

Condition No.	Conditions
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- If the manufacturer of the food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or not below the rank of the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within five months from the date of clearance of such goods or within such further period as the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction may allow in this regard.
- The exemption contained in this notification shall apply subject to the condition that the manufacturer of biris, files a declaration in the format given below before the 30th day of April in each financial year with the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be.

Provided that the declaration for the financial year 2006-2007 shall be filed on or before the 31st day of March, 2007.

- The exemption contained herein shall be available subject to the following conditions, namely:
 - the unit availing the concessional rate shall not engage in the production, manufacture or trading of any other pan masala (with or without tobacco) in the same premises;
 - the goods do not bear a brand name which is used for any other goods falling under Chapter heading 2106 90 20 or 2403 99 90; and
 - the contents of the product, particularly, the percentage of betel nut be declared on the packing.

FORMAT

Declaration to be filed by a manufacturer of biris availing benefit of exemption from excise duty under S.No. 36 of the Notification no. 3/2006-Central Excise dated 1st of March, 2006

- Name and Address of the manufacturer.
- PAN
- Details of manufacturing processes undertaken by the manufacturer along with the address of premises where such activities are carried out.

Address of the premises	Processes being undertaken

- Whether any process of manufacture of biris is undertaken by job worker (such as rolling of biris) Y/N
 - If yes, the name and address of job-worker, processes undertaken by them, and the quantity of biris in relation to which such processes have been carried out in the previous financial year.

Name and address of the job worker	Nature of processes undertaken	Quantity of Biris

- Total quantity of biris manufactured and cleared in the previous financial year by the manufacturer.

I hereby declare that the information given in above is true, correct and complete in every respect.

(Signature and name of the Assessee or authorized signatory)

Place:

Date:

Effective rate of duty on goods of Chapter 25 to 48

Ntfn 04-CE dated 01.03.2006

As amended by 25/2006-CE; dated 20.03.2006, 26/2006-CE; dated 22.03.2006, Corrigendum dated 26.04.2006, 35/2006-CE; dated 21.06.2006, 37/2006-CE; dated 20.07.2006, 43/2006-CE; dated 25.10.2006, 44/2006-CE; dated 15.11.2006, 48/2006-CE; dated 30.12.2006, 04/2007-CE; dated 01.03.2007; 23/2007-CE; dated 03.05.2007; 34/2007-CE; dated 02.08.2007; 36/2007-CE; dated 09.10.2007; 04/2008-CE; dated 01.03.2008; 27/2008-CE; dated 10.05.2008; 30/2008-CE; dated 04.06.2008; 45/2008-CE; dated 06.08.2008; 58/2008-CE; dated 07.12.2008; 64/2008-CE; dated 24.12.2008; 04/2009-CE; dated 24.02.2009; 14/2009-CE; dated 07.07.2009; 23/2009-CE; dated 12.08.2009; 10/CE; dated 27.02.2010; 20/2010-CE; dated 29.04.2010; 04/2011-CE; dated 01.03.2011; 19/2011-CE; dated 03.03.2011; 24/2011-CE; dated 24.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts excisable goods of the description specified in column (3) of the Table below read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), as are given in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions specified in the Annexure to this notification, and the Condition number of which is referred to in the corresponding entry in column (5) of the Table aforesaid.

Explanation—For the purposes of this notification, the rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	2523 29	All goods, manufactured in a mini cement plant and cleared in packaged form-		
		(i) of retail sale price not exceeding ₹ 190 per 50 kg bag or of per tonne equivalent retail sale price not exceeding ₹ 3800;	10%	1
		(ii) of retail sale price exceeding ₹ 190 per 50 kg bag or of per tonne equivalent retail sale price exceeding ₹ 3800;	10% + ₹ 30 per tonne	1
1A.	2523 29	All goods, whether or not manufactured in a mini cement plant, not covered in S.No. 1 and cleared in packaged form,-		
		(i) of retail sale price not exceeding ₹ 190 per 50 kg bag or of per tonne equivalent retail sale price not exceeding ₹ 3800;	10% + ₹ 80 per tonne	—
		(ii) of retail sale price exceeding ₹ 190 per 50 kg bag or of per tonne equivalent retail sale price exceeding ₹ 3800	10% + ₹ 160 per tonne	—
1B.	Omitted.			
1C.	2523 29	All goods, whether or not manufactured in a mini cement plant, other than those cleared in packaged form;	10%	—

Explanation—For the purposes of S.Nos. 1, 1A, and 1C,-

1. “mini cement plant” means-

- (i) a factory using vertical shaft kiln, with installed capacity not exceeding 300 tonnes per day or 99,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 1,09,500 tonnes; or
- (ii) a factory using rotary kiln, with installed capacity not exceeding 900 tonnes per day or 2,97,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 3,00,000 tonnes;

2. “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price so printed is the sole consideration for the sale:

Provided that if the goods are cleared in wholesale packages containing a number of standard packages with retail sale price declared on them, then, such declared retail sale price shall be taken into consideration for determining the rate of duty under respective S.Nos. referred to above:

Provided further that if the declared sale price on wholesale package and on the standard packages is different in terms of per tonne equivalent sale price, then, the per tonne equivalent sale price of the wholesale package or per tonne equivalent retail sale price of the standard packages, whichever is higher, shall be taken into consideration for determining the rate of duty:

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(1)	(2)	(3)	(4)	(5)
		<p>Provided also that where the retail sale price of the goods are not required to be declared under the Standards of Weights and Measures (Packaged Commodities) Rules, 1977, and thus not declared, the duty shall be determined as is in the case of goods cleared in other than packaged form;</p> <p>3. Where on the package, more than one retail sale price is declared, the maximum of such retail sale prices shall be deemed to be the retail sale price;</p> <p>4. (i) "per tonne equivalent retail sale price" shall be calculated in the following manner, namely:-</p> <p>If the package contains X kg of cement and the declared retail sale price is ₹ Y, then the per tonne equivalent retail sale price = $Y*1000/X$</p> <p>Example—If the package contains 25 kg and retail sale price is ₹ 180, the per tonne equivalent retail sale price</p> <p>= ₹ $180*1000/25$</p> <p>= ₹ 7200</p> <p>(ii) "per tonne equivalent sale price" shall be calculated in a manner similar to that mentioned in (i) above.</p> <p>Example—If the wholesale package contains 500 kg of cement and the declared price is ₹ 3200, the per tonne equivalent sale price</p> <p>= ₹ $(3200*1000/500)$</p> <p>= ₹ 6400</p>		
1D.	2523 10 00	All goods	10% + ₹ 200 per tonne	—
2.	2515 12 20, 2515 12 90 or 6802 21 10	Marble slabs and tiles	₹ 30 per square metre	—
3.	2503 00 10	All goods for manufacture of fertilizers	Nil	2
4.	2601 to 2617	Ores	Nil	—
5.	Omitted.			
6.	2619	Slag arising in the manufacture of iron and steel	Nil	—
7.	27	Naphtha or Natural Gasoline Liquid for use in the manufacture of fertilizer, if such fertilizer is cleared as such from the factory of production	Nil	2 and 3
7A.	27	Naphtha or Natural Gasoline Liquid for use in the manufacture of ammonia: Provided that such ammonia is used in the manufacture of fertilizers and the fertilizer so manufactured is cleared as such from the factory of production	Nil	2 and 3
8.	27	Naphtha used in a fertiliser plant during shut-down and start-up periods	Nil	2 and 3
9.	27	Naphtha and Natural Gasoline Liquid intended for use-	Nil	2 and 3
		(i) within the Heavy Water Plant at Vadodara or Tuticorin or Hazira or Thal for the manufacture of Synthesis gas or ammonia or steam, which are to be utilised in the manufacture of Heavy Water in such plants;		
		(ii) by M/s Gujarat State Fertilizers and Chemicals Ltd., Vadodara or M/s Southern Petro Chemicals Industrial Corporation, Tuticorin, or M/s Krishak Bharati Co-operatives Ltd. (KRIBHCO), Hazira or M/s Rashtriya Chemicals and Fertilizers Ltd. (RCF), Thal for the manufacture of synthesis gas or ammonia or steam and if the synthesis gas or ammonia or steam so manufactured is supplied respectively to the Heavy Water Plants at Vadodara or Tuticorin or Hazira or Thal for the manufacture of Heavy Water in such Plants.		
10.	27	Furnace oil intended for use as feedstock in the manufacture of fertilisers	Nil	2 and 3
11.	27	Bio-gas	Nil	—
12.	27	Lean gas obtained from natural gas.	Nil	—
13.	27	Residues of petroleum oils or of oils obtained from bituminous minerals, including heavy petroleum stock, low sulphur heavy stock and other residual fuel oils falling under heading 2713 of the First Schedule, intended for use as feedstock in the manufacture of fertilisers	Nil	2 and 3
14.	27 or 28	Synthesis gas, if used in the manufacture of Heavy Water	Nil	—

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(1)	(2)	(3)	(4)	(5)
15.	2710	Kerosene received by the factory from the refinery intended for use in the manufacture of linear alkyl benzene or heavy alkylate and returned by the factory to the refinery from where such kerosene is received, or to a warehouse of such refinery Explanation – For the purposes of the exemption,- (a) the quantity of kerosene consumed in the manufacture of linear alkyl benzene or heavy alkylate shall be calculated by subtracting from the quantity of kerosene received by the factory manufacturing linear alkyl benzene or heavy alkylate, the quantity of mineral oil, falling under heading 2710 of the said Schedule, generated in such manufacture and returned by the factory to a refinery, or a warehouse, as the case may be; (b) “warehouse” means a warehouse approved under rule 20 of the Central Excise Rules, 2002; I “refinery” means a unit which makes kerosene either from crude petroleum oil or natural gas.	Nil	4
16.	2710	Avgas	5%	–
17.	2710 11	Motor spirit commonly known as petrol, - (i) intended for sale without a brand name; (ii) other than those specified at (i) above.	₹ 6.35 per litre ₹ 7.50 per litre	– –
18.	Omitted.			
19.	2710 19 30	High Speed Diesel (HSD), - (i) intended for sale without a brand name; (ii) other than those specified at (i) above.	₹ 2.60 per litre ₹ 3.75 per litre	– –
20.	2710	Kerosene for ultimate sale through Public Distribution System	Nil	–
21.	2710 19 40	Light Diesel Oil	14% plus ₹ 2.50 per litre	–
22.	2710 19 20	Aviation turbine fuel	8%	–
23.	2710	Food grade hexane	14%	–
24.	2710	5% ethanol blended petrol that is a blend,- (a) consisting, by volume, of 95% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 5% ethanol on which the appropriate duties of excise have been paid; and (b) conforming to Bureau of Indian Standards specification 2796. Explanation – For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (1 of 1986), the additional duty of excise leviable under section 111 of the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force.	Nil	–
24A.	2710	10% ethanol blended petrol that is a blend,- (a) consisting, by volume, of 90% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 10% ethanol on which the appropriate duties of excise have been paid; and (b) conforming to Bureau of Indian Standards specification 2796. Explanation – For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 111 of the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force.	Nil	–
24B.	2710	High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, up to 20% by volume, that is a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and, up to 20% bio-diesel on which the appropriate duties of excise have been paid.	Nil	–

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(1)	(2)	(3)	(4)	(5)
		Explanation —For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force.		
25.	2711 11 00	Liquefied natural gas	Nil	—
26.	2711 12 00 2711 13 00 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers at subsidized prices under the Public Distribution System (PDS) Kerosene and Domestic LPG Subsidy Scheme, 2002 as notified by the Ministry of Petroleum and Natural Gas, vide notification No.P-20029/18/2001-PP, dated 28 th January, 2003	Nil	—
27.	2711 12 00, 2711 13 00, 2711 19 00	Liquefied Petroleum Gases (LPG)	8%	—
28.	2711	Liquified Petroleum Gases (LPG) received by the factory from the refinery intended for use in the manufacture of Propylene or Di-butyl Para Cresol (DBPC) and returned by the factory to the refinery from where such Liquified Petroleum Gases (LPG) were received. Explanation —For the purposes of the exemption, the amount of Liquified Petroleum Gases consumed in the manufacture of propylene shall be calculated by subtracting from the quantity of Liquified Petroleum Gases received by the factory manufacturing propylene the quantity of Liquified Petroleum Gases returned by the factory to the refinery, declared as such under rule 20 of the Central Excise Rules, 2002, from which such Liquified Petroleum Gases were received.	Nil	—
29.	2711	Petroleum gases and other gaseous hydrocarbons received by the factory from the refinery intended for use in the manufacture of Polyisobutylene or Methyl Ethyl Ketone (MEK) and returned by the factory to the refinery from where such Petroleum gases and other gaseous hydrocarbons are received. Explanation —For the purposes of the exemption the quantity of the petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene shall be calculated by subtracting from the quantity of the said gases received by the factory manufacturing polyisobutylene the quantity of the said gases returned by the factory to the refinery, declared as such under rule 20 of the Central Excise Rules, 2002, which supplied the said gases.	Nil	—
30.	2711 21 00	Natural Gas (other than Compressed Natural Gas)	Nil	—
31.	28	Steam	Nil	—
32.	28	Sulphuric acid, oleum, oxygen and ammonia used in the manufacture of fertilizers	Nil	2
33.	28	Sulphuric acid used in a fertiliser plant for demineralisation of water	Nil	—
34.	28	Ammonia used in a fertiliser plant in refrigeration and purification process	Nil	—
35.	28	Ammonium chloride and manganese sulphate intended for use— (a) as fertilisers; or (b) in the manufacture of fertilisers, whether directly or through the stage of an intermediate product Explanation —For the purposes of this exemption, “fertilisers” shall have the meaning assigned to it under the Fertiliser (Control) Order, 1985.	Nil	—
36.	28	Gold potassium cyanide manufactured from gold and used in the electronics industry.	10% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods	—
37.	Omitted.			
38.	28	Gold potassium cyanide solution used within the factory of production for manufacture of zari	Nil	—
39.	28	Gold potassium cyanide used within the factory of production for the manufacture of gold jewellery	Nil	—

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(1)	(2)	(3)	(4)	(5)
40.	28	All goods used within the factory of production for the manufacture of goods falling under Chapter 71	Nil	–
41.	28	Thorium oxalate	Nil	–
42.	Omitted.			
43.	28 or 29	The bulk drugs specified in List 1 Explanation —For the purposes of this notification, the expression “bulk drugs”, means any pharmaceutical, chemical, biological or plant product including its salts, esters, stereo-isomers and derivatives, conforming to pharmacopoeial or other standards specified in the Second Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940), and which is used as such or as an ingredient in any formulation.	Nil	–
44.	28 or 29	The goods specified in List 2, used for the manufacture of bulk drugs specified in List 1	Nil	2
45.	Omitted.			
46.	28 or 38	The following goods— (a) Supported catalysts of any of the following metals, namely: (i) Gold (ii) Silver (iii) Platinum (iv) Palladium (v) Rhodium (vi) Iridium (vii) Osmium (viii) Ruthenium; (b) compounds of the following metals, for making such catalysts and manufactured out of used or spent catalysts of such metals or metals recovered from old or used articles; or both, namely: (i) Gold (ii) Silver (iii) Platinum (iv) Palladium (v) Rhodium (vi) Iridium (vii) Osmium (viii) Ruthenium.	10% of the value of material, if any, added and the amount charged for such manufacture	–
47.	28, 29, 30 or 38	The following goods, namely: (A) Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 3 or List 4 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1 st March, 2002, (G.S.R. 118(E), dated the 1 st March, 2002) (B) Bulk drugs used in the manufacture of the drugs or medicines at (A) above	Nil	–
48.	28, 29 or 30	All goods used within the factory of production for the manufacture of drugs or medicines which are fully exempted from excise duty	Nil	–
49.	Omitted.			
50.	2805 11	Nuclear grade sodium	Nil	5
50A.	28	The following goods— (i) Enriched KBF ₄ (enriched Potassium Fluoroborate); (ii) Enriched Elemental Boron	Nil	5A
51.	2808 00 10, 2809 10 00 2809 20 10 or 2809 20 20	All goods used in the manufacture of fertilisers	Nil	2
51A.	2833 29	Agricultural grade zinc sulphate ordinarily used as micronutrient	Nil	–
52.	29	2-Cyanopyrazine	Nil	–
52A.	2902 43 00	p-Xylene	5%	–

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(1)	(2)	(3)	(4)	(5)
52B.	2905 31 00	Mono ethylene glycol (MEG)	10%	–
52C.	2917 36 00	Pure terephthalic acid (PTA)	10%	–
52D.	2917 37 00	Dimethyl terephthalate (DMT)	10%	–
52E.	2926 10 00	Acrylonitrile	10%	–
52F.	2902 20 00	Benzene for use in the manufacture of caprolactam	10%	2
52G.	2933 71 00	Caprolactam	10%	–
53.	29 or 38	Gibberellic acid	Nil	–
53A.	29 or 38	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels.	Nil	–
54.	28, 29 or 30	The bulk drugs or formulations specified in List 3	Nil	–
54A.	29	Menthol	Nil	–
54B.	30	Menthol cystals	Nil	–
55.	30	Diagnostic kits for detection of all types of hepatitis	Nil	–
56.	30	All types of contraceptives	Nil	–
57.	30	Desferrioxamine injection or Deferiprone	Nil	–
58.	Omitted.			
59.	30	Formulations manufactured from the bulk drugs specified in List 1. Explanation —For the purposes of this notification, the expression “formulation” means medicaments processed out of or containing one or more bulk drugs, with or without the use of any pharmaceutical aids (such as diluent, disintegrating agents, moistening agent, lubricant, buffering agent, stabiliser or preserver) which are therapeutically inert and do not interfere with therapeutical or prophylactic activity of the drugs, for internal or external use, or in the diagnosis, treatment, mitigation or prevention of disease in human beings or animals, but shall not include any substance to which the provisions of the Drugs and Cosmetics Act, 1940 (23 of 1940) do not apply.	Nil	–
60.	30	Cyclosporin	Nil	–
61.	30 or any Chapter	Nicotine polacrilex gum	5%	–
62.	30 or any Chapter	Drugs and materials	Nil	6
62A.	3001	All goods	5%	–
62 AA.	3002 20 or 3002 30 00	Vaccines specified under the National Immunisation Program	Nil	–
62B.	3003	All goods, other than menthol crystals	5%	–
62C.	3004	All goods	5%	–
62D.	3005	All goods	5%	–
62E.	3006 (except 3006 60 and 3006 92 00)	All goods	5%	–
63.	31	All goods, other than those which are clearly not to be used in the manufacture of other fertilizers, whether directly or through the stage of an intermediate product	Nil	–
64.	32	Wattle extract, Quebracho extract, Chestnut extract	Nil	–
64A.	32029030	Enzymatic preparations for pretanning	Nil	–
65.	32	Nitrocellulose lacquers produced in Ordnance factories belonging to the Central Government and intended for consumption for defence purposes or for supply to Central Government Departments.	Nil	–
65A.	32	Security ink manufactured by Bank Note Press, Dewas (Madhya Pradesh) and supplied to - (i) Bank Note Press, Dewas (ii) Currency Note Press, Nasik (iii) India Security Press Nasik and (iv) Security printing press, Hyderabad. (v) Bhartiya Reserve Bank Note Mudran Limited, Mysore (vi) Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	–
66.	33	Henna powder, not mixed with any other ingredient	5%	–

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)
66A.	3301 24, 3301 25, 3301 90 51, 3301 90 59, 3301 90 60	(i) Fractionated/ De-terpenated Mentha oil (DTMO), (ii) De-mentholised Oil (DMO), (iii) Spearmint oil, (iv) Mentha Piperita oil (v) Any intermediate or by-products arising in the manufacture of Menthol, other than (i) to (iv) above.	Nil	–
67.	3204 or 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs, printing paste and other products and preparations of any kind used in the same factory for the manufacture of textiles and textile articles.	Nil	–
68.	Omitted.			
68A.	3215 90 90	Ink for writing instruments including for markers and highlighters	10%	–
69.	Omitted.			
69A.	Omitted.			
70.	3504 00 91	Isolated soya protein	5%	–
71.	3605	Matches (other than Bengal lights)	10%	–
72.	3605 00 10 or 3605 00 90	Matches, in or in relation to the manufacture of which none of the following processes is ordinarily carried on with the aid of power, namely: - (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes or veneers or cardboards; (v) packaging.	Nil	–
73.	3507 90 40	Pectin esterase pure used in food processing sector	Nil	–
73A.	37	Colour positive unexposed cinematographic film in jumbo rolls and colour negative unexposed cinematographic film in rolls of 400 feet and 1000 feet	Nil	–
74.	38	Concrete mix manufactured at the site of construction for use in construction work at such site	Nil	–
74A.	3818	Silicon Wafers	Nil	–
75.	Omitted.			
76.	Omitted.			
77.	Omitted.			
78.	3901 to 3914	Plastic materials reprocessed in India out of the scrap or the waste of goods falling within Chapter 39, 54, 55, 56, 59, 64, 84, 85, 86, 87, 90, 91, 92, 93, 94, 95 and 96 Explanation —For the removal of doubts, it is hereby clarified that nothing contained in this exemption shall apply to plastic materials reprocessed in a hundred per cent export-oriented undertaking and brought to any other place in India.	Nil	–
79.	Omitted.			
80.	3904	Plastic material commonly known as polyvinyl chloride compounds (PVC compounds), used in the factory of its production for the manufacture of goods which are exempt from the whole of the duty of excise leviable thereon or are chargeable to “Nil” rate of duty	Nil	–
80A.	3907	Polyester chips	10%	–
80B.	3908	Nylon Chips	10%	–
80C.	3923 90 20	Aseptic Bags	5%	–
81.	Omitted.			
82.	4007 00 10	Latex rubber thread	5%	–
82A.	4008 21	Heat resistant rubber tension tape	10%	–
83.	4011 or 4012 or 4013	Tyres, flaps and tubes used in the manufacture of- (a) power tillers of heading 8432 of the First Schedule; (b) two-wheeled or three-wheeled motor vehicles specially designed for use by handicapped persons	Nil	2
84.	4011 50, 4011 69 00, 4011 99 00, 4013 20 00 or 4013 90 50	Pneumatic tyres and inner tubes, of rubber, of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws	Nil	–

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)
85.	4016	Rice rubber rolls for paddy de-husking machine	Nil	–
85A.	4016 95 90	Toy balloons made of natural rubber latex	Nil	–
86.	4301 or 4302	Raw, tanned or dressed fur skins	10%	–
86A.	Omitted.			
86B.	4408	All goods	10%	–
87.	4410 or 4411	All goods	10%	–
87A.	Omitted.			
87B.	4412	All goods	10%	–
87C.	4418 20 10	Flush doors	10%	–
88.	45, 48, 68, 73, 84, 85 or 87	Parts of main battle tanks intended to be used in the manufacture of such tanks	Nil	2 and 9
88A.	4707	Waste paper and paper scrap	5%	–
89.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets.	Nil	–
90.	Omitted.			
91.	48	Paper and paperboard or articles made therefrom manufactured, starting from the stage of pulp, in a factory, and such pulp contains not less than 75% by weight of pulp made from materials other than bamboo, hard woods, soft woods, reeds (other than sarkanda) or rags.	5%	11
92.	48	Newsprint, in reels	Nil	–
93.	4802, 4804, 4805, 4807, 4808 or 4810	All goods	5%	–
94.	4802	(a) Security paper (cylinder mould vat made), manufactured by the Security Paper Mill, Hoshangabad, and supplied to the Bank Note Press, Dewas, the Currency Note Press, Nashik, the India Security Press, Nashik, the Security Printing Press, Hyderabad, Bharatiya Reserve Bank Note Mudran Limited, Mysore, or the Bharatiya Reserve Bank Note Mudran Limited, Salbony; (b) Intermediate products arising during the course of manufacture of the security paper, and used within the factory of its production for pulping	Nil	–
95.	4802	Mould vat made watermarked bank note paper, procured by the Bank Note Press, Dewas, the Currency Note Press, Nasik, the India Security Press, Nasik, the Security Printing Press, Hyderabad, the Bhartiya Reserve Bank Note Mudran Limited, Mysore, or the Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	–
96.	4810	Light weight coated paper weighing upto 70 g/m ² , procured by actual users for printing of magazines	Nil	–
96A.	4811 90 92	Aseptic packaging paper	5%	–
96B.	Omitted.			
96C.	Omitted.			
96D.	Omitted.			
96E.	4819 10	Cartons, boxes and cases, of corrugated paper or paperboard whether or not pasted with duplex sheets on the outer surface	5%	12
97.	Omitted.			
98.	4806 20 00, 4806 40 10	All goods	5%	–
99.	4818	Letter envelops, Inland letter cards and Post cards of Department of Posts, government of India	Nil	–

ANNEXURE

Conditions No.	Condition
1.	(i) If the cement manufacturer makes a declaration to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction regarding the installed capacity of the factory before availing of exemption under this notification or wherever there is a change in the said capacity, and furnishes such information or documents, if any, as may be required by the Deputy Commissioner or the Assistant Commissioner, as the case may be, for his satisfaction in this regard. (ii) The exemption shall be applicable up to a maximum quantity of ninety-nine thousand tonnes in a financial year. For computing the quantity of ninety-nine thousand tonnes in a financial year, the clearances of cement effected under any other notification shall be included. However, the clearances of cement effected on payment of duty-

- (a) at the rate of 10% + ₹ 80 per tonne, in case of goods falling under S.No.1A;
 - (b) at the rate of 10%, in case of goods falling under S.No.1C; and
 - (c) at the rate of 10% + ₹ 160 per tonne in case of goods cleared in packaged form and the retail sale price of such goods exceeds ₹ 190 per 50 kg bag or per tonne equivalent retail sale price exceeds ₹ 3800,
- shall not be taken into account for computing the above mentioned quantity of ninety-nine thousand tonnes.

(iii) the exemption under this notification shall not be applicable to,- (a) cement manufactured from such clinker which is not manufactured within the same factory; and (b) cement bearing a brand name or trade name (whether registered or not) of another person.

Explanation—For the purposes of condition (iii), “brand name” or “trade name” means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, signature, or invented words or any writing which is used in relation to a product for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

2. Where such use is elsewhere than in the factory of production, the exemption shall be allowed if the procedure laid down in the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001, is followed.
3. The exemption shall be allowed if it has been proved to the satisfaction of an officer not below the rank of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction that such goods are cleared for the intended use specified in column (3) of the Table.
4. The Commissioner of Central Excise, having jurisdiction over the refinery, permits the kerosene to be cleared to the said warehouse for the purpose of this exemption on such conditions as he deems fit for the proper account for kerosene cleared from the refinery and the payment of duty thereon.
5. If supplied by the Heavy Water Board (HWB), a constituent unit of Department of Atomic Energy (DAE) to Bhartiya Nabhikiya Vidyut Nigam Limited (BHAVINI), a Public Sector Enterprise under the administrative control of DAE for the 500MWe Prototype Fast Breeder Reactor (PFBR), at Kalpakkam, Tamil Nadu.
- 5A. If produced or processed by the Heavy Water Plant, Manuguru (Andhra Pradesh), Indira Gandhi Centre for Atomic Research, Kalpakkam, Heavy Water Plant, Talcher (Orissa), Bhabha Atomic Research Centre (BARC), Mumbai and Bhartiya Nabhikiya Vidyut Nigam Limited, a Public Sector Enterprise under the administrative control of Department of Atomic Energy (DAE) for the 500 MWe Prototype Fast Breeder Reactor (PFBR) at Kalpakkam, Tamil Nadu.
6. If before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory a certificate from the Licensing Authority to the effect that specified quantity of such drugs or materials are required for being used in a clinical trial for which permission has been granted by the Licensing Authority under the provisions of the Drugs and Cosmetics Rules, 1945.
7. Omitted.
8. Omitted.
9. If it is proved to the satisfaction of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction that the parts are intended to be used as original equipment parts in the manufacture of main battle tanks falling under tariff item 8710 00 00 of the First Schedule.
10. Omitted.
11. (1) The exemption shall not be applicable if the factory in which the said goods are manufactured has a plant attached thereto for making bamboo or wood pulp.
(2) The exemption shall not be applicable to a manufacturer of the said goods who avails of the exemption under the notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 8/2003- Central Excise, dated the 1st March 2003.
12. The exemption shall be applicable to units manufacturing cartons, boxes or cases, as the case may be, starting from the stage of Kraft paper, corrugated paper, corrugated sheet, corrugated board or any one or more of these stages and not having the facility to manufacture Kraft paper in the same factory.

LIST 1

(See S. Nos.43, 44 and 59 of the Table)

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS
- (6) Pyrazinamide
- (7) Dapsone
- (8) Clofazamine
- (9) Tetracycline Hydrochloride
- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine
- (13) Acetazolamide
- (14) Atropine

- (15) Homatropin
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfamethopyrezine
- (21) Diethyl Carbamazine
- (22) Arteether or formulation of artemisinin.

LIST 2

(See S.No. 44 of the Table)

- (1) Meta Aminophenol
- (2) Para Nitrochlorobenzene (PNCB)
- (3) Picolines
- (4) Novaldiamine
- (5) Ethoxy methylene diethylmalonate

- (6) Hydrazine Hydrate
- (7) DL-2 Amino-1 butanol
- (8) Guanidine Nitrate
- (9) Citric Acid
- (10) 4,7-DCQ (Dichloroquinoline)
- (11) N-methyl Piperazine
- (12) D-2-Aminobutanol (O-Aminobutanol)
- (13) Diethyl Carbamyl Chloride
- (14) 4-Cyanopyridine
- (15) Isonicotinic acid
- (16) Thiosemicarbazide
- (17) 1-Nitropropane
- (18) 4-Amino-4 Nitrodiphenyl sulphide
- (19) N-(4-Chlorophenyl)-O-Phenylene diamine
- (20) 5-Iodouracil
- (21) 1-Acetyl-5-Iodouracil

Appendix–H : Central Excise Notifications

(22) 2-Amino-5-Mercapto-1,2,4-Thiadiazole	(25) Tetra Urea Complex. LIST 3 (See S.No.54 of the Table)	(4) Saquinavir
(23) 2-Amino-5-Amino-Sulfomyl-1,3,4-Thiadiazole	(1) Insulin	(5) Zidovudine
(24) 2-Acetylamino-5-Mercapto-1,3,4-Thiadiazole	(2) Lamivudine	(6) Atazanavir.
	(3) Ritonavir	

Effective duty on Naphtha

Ntfn 18-CE dated 07.07.2009

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification No.23/2006- Central Excise, dated the 1st March 2006, published in the Gazette of India, Extraordinary, Part II Section 3, Sub-section (i), vide number G.S.R. 125(E), dated the 1st March, 2006, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts-

- (a) all goods falling under tariff items 2710 11 11, 2710 11 12 and 2710 11 13 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); and
- (b) Naphtha falling under heading 2710 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from so much of the duty of excise leviable thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate of 14 per cent. *ad valorem*.

Effective rate of duty on goods of Chapter 54 to 82

Ntfn 05-CE dated 01.03.2006

As amended by 25/2006-CE; dated 20.03.2006, 32/2006-CE; dated 06.06.2006, 36/2006-CE; dated 19.07.2006, 48/2006-CE; dated 30.12.2006, 05/2007-CE; dated 01.03.2007; 28/2007-CE; dated 15.06.2007; 5/2008-CE; dated 01.03.2008; 58/2008-CE; dated 07.12.2008; 04/2009-CE; dated 24.02.2009; 15/2009-CE; dated 07.07.2009; 11/2010-CE; dated 27.02.2010; 05/2011-CE; dated 28.02.2011; 25/2011-CE; dated 24.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), as are given in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table subject to the relevant conditions specified in the Annexure to this notification, and the Condition number of which is referred to in the corresponding entry in column (5) of the Table aforesaid.

Explanation—For the purposes of this notification, the rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	5402, 5403 or 5406	All goods, other than nylon filament yarn of 210 deniers or in the multiples thereof, with tolerance of 6 per cent.	10%	—
1A.	5402, 5404 or 5406 10 00	Nylon filament yarn (including nylon monofilament yarn) of 210 deniers or in the multiples thereof, with tolerance of 6 per cent.	10%	—
2.	5501, 5502, 5503, 5504, 5505, 5506 or 5507	All goods	10%	—
2A.	5607 90	Of jute or other textile bast fibres of heading 5303	Nil	—
2B.	5307 10 10, 5307 20 00	Jute Yarn	Nil	—
3.	63	Mosquito nets impregnated with insecticide	5%	—
4.	64	Footwear subjected to any one or more of the following processes, namely: (i) packing or repacking; or (ii) labelling or relabelling of containers; or (iii) adoption of any other treatment to render the footwear marketable to the consumer.	Nil	1
Explanation —For removal of doubts, it is clarified that this exemption shall not apply if any of the processes mentioned above results in alteration in the retail sale price already declared on the footwear.				
5.	64	The following goods, namely:- (a) Footwear of retail sale price not exceeding ₹250 per pair (b) Footwear of Retail Sale Price exceeding ₹250 and not exceeding ₹750 per pair	Nil 5%	2 2

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)
		Explanation – “Retail Sale Price means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for the sale.		
5A.	6406 (except 6406 99 30 and 6406 99 40)	All goods	5%	–
5B.	6601	Umbrellas and sun umbrellas	5%	–
5C.	Any Chapter	Parts of umbrellas and sun umbrellas including umbrella panels	5%	–
6.	6603	Parts of walking sticks, seat sticks, whips, riding crops and the like	5%	–
7.	68 or 69	Stoneware, which are only salt glazed	Nil	–
8.	Omitted.			
9.	68	Goods in which not less than 25% by weight of fly ash or phospho-gypsum or both have been used	10%	3
10.	68 (except 6804, 6805, 6811, 6812 and 6813)	Goods manufactured at the site of construction for use in construction work at such site	Nil	–
11.	68 (except 6804, 6805, 6811, 6812 and 6813)	Goods, in which more than 25% by weight of red mud, press mud or blast furnace slag or one or more of these materials, have been used, manufactured by Nirman Kendras and Nirmithi Kendras	Nil	4
12.	Omitted.			
13.	Omitted			
13A	Omitted.			
14.	Omitted.			
15.	6908 6909 6911 6912 or 6914	All goods other than glazed tiles and broken glazed tiles, manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said goods. Explanation – For the purposes of this entry, the value of goods shall be the value charged for printing, decorating or ornamenting of the said goods.	10%	5
16.	Omitted.			
17.	Omitted.			
18.	7009, 7010, 7011, 7020 00 19, 7020 00 29, 7018 10 90, 7018 20 00	All goods manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said goods. Explanation – For the purposes of this entry, the value of goods shall be the value charged for printing, decorating or ornamenting of the said goods.	10%	5
19.	7013	All goods (other than Table and kitchenware of Glass) manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said goods. Explanation – For the purposes of this entry, the value of goods shall be the value charged for printing, decorating or ornamenting of the said goods.	10%	5
20.	Omitted.			
21.	71	Primary gold converted with the aid of power from any form of gold other than gold ore, concentrate or dore bar. Explanation – For the purposes of the exemption, “primary gold” means gold in any unfinished or semi- finished form and includes ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	–
21A	71	Gold bars, other than tola bars, bearing Manufacturer’s engraved serial number and weight expressed in metric units manufactured in a factory starting from the stage of- (a) gold ore or concentrate; (b) gold dore bar Explanation – For the purposes of this exemption, ‘gold dore bar’ shall mean dore bars having gold content not exceeding 80% accompanied by an assay certificate issued by the mining company, giving details of composition.	₹ 200 per 10 gms	–
21B.	71	Silver arising in the manufacture of gold bars, other than tola bars, bearing the manufacturer’s engraved serial number and weight expressed in metric units, starting from the stage of gold ore/concentrate or gold dore bars in the same factory.	₹ 1500 per kg.	–

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)
21C.	71	The following goods manufactured or produced during the process of copper smelting starting from the stage of copper ore or concentrate in the same factory:- (i) gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units and gold coin; (ii) silver in any form	₹ 300 per 10 gm. ₹ 1500 per kg.	—
21D	7106 10 00, 7106 91 00 or 7106 92 90	Silver, other than silver mentioned in 21B and 21C above	Nil	—
22.	7105 or 7112	Dust and powder of natural precious or semi-precious stones; waste and scrap of precious metals or metals clad with precious metals, arising in course of manufacture of goods falling in Chapter 71	Nil	—
22A	7105	Dust and powder of synthetic precious or semi- precious stones	5%	—
23.	7108	Gold arising in the course of manufacture of zinc by smelting	Nil	—
24.	71	(I) Omitted. (II) Ornaments and the like articles made of gold or silver or platinum or any one or more of them, whether or not set— (a) with stones or gems (real or artificial), or with pearls (real, cultured or imitation); or (b) with stones, gems and pearls of the kind mentioned at (a) or any combination thereof; (III) Strips, wires, sheets, plates and foils of gold, used in the manufacture of articles of jewellery and parts thereof; (IV) Precious and semi-precious stones, synthetic stones and pearls Explanation – For the purposes of entries (I), (II) and (III), as the case may be,- (i) "ornament" means a thing, in any finished form, meant for personal adornment or for the adornment of any idol, deity or any other object of religious worship, made of, or manufactured from, gold or silver or platinum or any one or more of them, whether or not set with stones or gems (real or artificial) or with pearls (real, cultured or imitation), or with all or any of them and includes parts, pendants or broken pieces of ornaments; (ii) "metal" shall include,— (a) any alloy in which any of the metals specified in this entry at item No.(I) above predominates by weight over each of the other metals specified in such item or any other metal in such alloy; (b) any alloy in which the gold content is not less than 37.5 per cent by weight; (iii) "articles" in relation to gold shall mean any thing (other than ornaments), in a finished form, made of, or manufactured from or containing, gold and includes any gold coin and broken pieces of an article of gold but does not include primary gold, that is to say, gold in any unfinished or semi-finished form including ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	8 — — —
25.	71	Silver, platinum, palladium, rhodium, iridium, osmium and ruthenium in their primary forms, that is to say, any unfinished or semi-finished form including ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	—
26.	Omitted.			
27.	7117	All goods	5%	—
28.	72	Hot rolled or cold rolled sheets and strips cut or slit on job work	Nil	5 and 9
29.	73	Castings and forgings, cleared for manufacture of sewing machines or chaff cutters (whether known as toka machine or by any other name) used for cutting animal fodder	Nil	10
30.	7302 or 8530	Railway or tramway track construction material of iron and steel Explanation – For the purposes of this exemption, the value of goods shall be the value of goods excluding the value of rails.	10%	11
31.	Omitted.			
31A	7310 21 10 or 7310 29 10	Open top sanitary (OTS) cans	10%	—
32.	7315	Chains of vehicles of heading 8712.	Nil	—
33.	7317 00 11	Animal shoe nails	Nil	—
34.	Omitted.			
35.	7321 or 9405	Bio-gas lights, bio-gas stoves and hot plates of iron or steel, specially designed to operate using bio-gas	Nil	—
36.	7321 11	LPG Gas stoves (with burners only, without other functions such as grills or oven)	10%	—

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)
37.	7326 19 90	Forgings and forged products of iron or steel used in the manufacture of parts and accessories of cycle and cycle rickshaws falling under Chapter 40, 73, 83, 85, 87 or 95	Nil	–
38.	7326 20 10	Tyre bead wire rings intended for use in manufacture of tyres for cycles and cycle -rickshaws	Nil	–
39.	7323 or 7615 19 10	Pressure cookers	5%	–
40.	7402 or 7403	Unrefined copper and unwrought copper, intended for use in the manufacture of utensils or handicrafts.	Nil	12
41.	7409	All goods other than trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of utensils or handicrafts	Nil	12
42.	7409	Trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of handicrafts or utensils	₹ 3500 per metric tonne	12 and 13
43.	7409 or 7410	Copper strip and foil, intended to be used for manufacture of imitation “Zari”	Nil	–
44.	7601	Unwrought aluminium, whether or not alloyed, intended for use in manufacture of utensils	Nil	14
45.	7604 or 7608 or 7609 00 00	Aluminium extrusions, square tubes and round tubes of aluminium used in the manufacture of – (1) artificial limbs; or (2) any of the following rehabilitation aids, namely:- (i) Somi brace (ii) Ash brace (iii) Taylor brace (iv) Four post collars (v) Thumb splint (vi) Finger splint (vii) Axilla crutches (viii) Elbow crutches (ix) Walking frames (x) Wheel chair or Tricycle components (xi) Braille shorthand machine (xii) Folding cane for blind	Nil	15
46.	7606	Aluminium plates and sheets (other than circles), intended for use in manufacture of utensils	Nil	5 and 14
47.	7606	Aluminium circles	₹ 2500 per metric tonne	5 and 14
48.	82	Pencil sharpeners and blades thereof	Nil	–
49.	8201	All goods	Nil	–
50.	82	Tools of two or more of the headings 8202 to 8205, put up in sets	Nil	16

ANNEXURE

Condition No.	Conditions
1.	If manufactured out of footwear- (i) bearing a brand name or trade name of any person; (ii) in respect of which the retail sale price has been declared; and (iii) in which the appropriate duty of excise under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or as the case may be, the additional customs duty under the Customs Tariff Act, 1975 (51 of 1975) has already been paid.
2.	This exemption shall apply only to such footwear on which the retail sale price is indelibly marked or embossed on the footwear itself.
3.	If the manufacturer maintains proper account in such form and in such manner as the Commissioner of Central Excise having jurisdiction may specify in this behalf, for receipt and use of fly-ash or phosphogypsum or both, in the manufacture of all goods falling under Chapter 68 of the First Schedule and files a monthly return in the form and manner, as may be specified by such Commissioner of Central Excise, with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction.
4.	If the Nirman Kendra or the Nirmithi Kendra produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India in the Ministry of Urban Development, to the effect that- (a) the said Nirman Kendra or the said Nirmithi Kendra is recognised as such by the Government of India; and (b) the goods manufactured by such Nirman Kendra or Nirmithi Kendra are intended for construction of low cost houses.
5.	If no credit under rule 3 or rule 11 of the CENVAT Credit Rules, 2002, has been taken in respect of the inputs or capital goods used in the manufacture of these goods.
6.	Omitted.

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7. If no credit of the duty paid on the inputs used in or in relation to the manufacture of such ceramic tiles has been taken under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.
8. This exemption shall not be applicable to articles of jewellery of heading 7113 on which brand name or trade name is indelibly affixed or embossed on the articles of jewellery itself.
9. If such goods are not produced or manufactured by a manufacturer who produces or manufactures steel from iron ore or concentrate.
10. If,-
 - (a) the castings and forgings produced in a factory are used in that factory for the production of sewing machines or chaff cutters; or
 - (b) the castings or forgings are supplied directly from the factory of manufacture, to the factory of a manufacturer of sewing machines or chaff cutters and the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction is satisfied that the castings or forgings are intended for use in the manufacture of sewing machines or chaff cutters.
11. If manufactured out of rails on which duty of excise has been paid and no credit of duty paid on such rails has been taken under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.
12. If such goods are not produced or manufactured by a manufacturer who produces or manufactures copper from copper ore or copper concentrate.
13. If,-
 - (a) no credit of duty paid on inputs under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 has been taken;
 - (b) the entire amount of duty is paid in cash or through account current:

Provided that the duty shall not be payable by a manufacturer who produces or manufactures trimmed sheets or circles from duty paid un-trimmed sheets or circles.
14. If such goods are not produced or manufactured by a manufacturer who produces or manufactures aluminium from aluminium ore or aluminium concentrate.
15. Where such use is elsewhere than in the factory of production, the exemption shall be allowed if the procedure laid down in the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001, is followed.
16. If manufactured from goods falling within heading 8202 to 8205 of the First Schedule to the Central Excise Tariff Act, 1985, on which duty of excise specified in the First Schedule or the additional duty leviable under the Customs Tariff Act, 1975, as the case may be, has already been paid.

Effective rate of duty on goods of Chapter 84 to 96

Ntfn 06-CE dated 01.03.2006

As amended by Corrigendum dated 06.03.2006, 25/2006-CE; dated 20.03.2006, 32/2006-CE; dated 25.05.2006, 46/2006-CE; dated 28.11.2006, 47/2006-CE; dated 21.12.2006, 48/2006-CE; dated 30.12.2006, 06/2007-CE; dated 01.03.2007, 19/2007-CE dated 07.03.2007; 24/2007-CE; dated 03.05.2007; 28/2007-CE; dated 15.06.2007; 31/2007-CE; dated 19.07.2007; 35/2007-CE; dated 20.09.2007; 06/2008-CE; dated 01.03.2008; 25/2008-CE; dated 29.04.2008; 40/2008-CE; dated 13.06.2008; 46/2008-CE; dated 14.08.2008; 58/2008-CE; dated 07.12.2008; 04/2009-CE; dated 24.02.2009; 16/2009-CE; dated 07.07.2009; 26/2009-CE; dated 04.12.2009; 12/2010-CE; dated 27.02.2010; 25/2010-CE; dated 07.05.2010; 31/2010-CE; dated 28.07.2010; 32/2010-CE; dated 28.09.2010; 06/2011-CE; dated 01.03.2011; 26/2011-CE; dated 24.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table given below read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading or subheading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), as are given in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions specified in the Annexure to this notification, and condition number of which is referred to in the corresponding entry in column (5) of the Table aforesaid:

Provided that nothing contained in this notification shall apply to the-

- (a) goods specified against S. No. 10 of the said Table before the 27th day of February, 2010 and after the 31st day of March, 2011; and
- (b) goods specified against S. No. 35A of the said Table after the 31st day of March, 2013.

Explanation—For the purposes of this notification, the rates specified in columns (4) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	84	The Coir processing machinery specified in List 1, supplied under Integrated Coir Development Project being implemented by the Government of Kerala	Nil	—
2.	84	Spinnerettes made, <i>inter alia</i> , of Gold, Platinum and Rhodium or any one or more of these metals, when cleared in exchange of worn-out or damaged spinnerettes	10%	1
3.	84, 85, 90 or any other Chapter	Machinery or equipment specified in List 2	5%	—

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(1)	(2)	(3)	(4)	(5)
4.	84 or any other Chapter	Machinery or equipment for use in silk textile industry as specified in List 3	Nil	–
5.	84 or any other Chapter	Goods specified in List 4 intended to be used for the installation of a cold storage, cold room or refrigerated vehicle, for the preservation, storage, transport or processing of agricultural, apiary, horticultural, dairy, poultry, aquatic and marine produce and meat	Nil	2 and 3
5A.	8428 20 11	Conveyor belt system used in- (i) cold storage facilities for the preservation, storage, transport or processing of agricultural, apiary, horticultural, dairy, poultry, aquatic and marine produce and meat; and (ii) Mandis and Warehouses for storage of Food grains and Sugar	Nil	2 and 3
6.	8413 91 40 or 8414 90	Parts of hand pumps	Nil	–
7.	84 or any other Chapter	The following goods, namely:- (1) All items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components/ parts required for setting up of water treatment plants; 2. Pipes and pipe fittings needed for delivery of water from its source to the plant (including the clear treated water reservoir, if any, thereof), and from there to the first storage point; 3. Pipes and pipe fittings of outer diameter exceeding 10 cm when such pipes are integral part of the water supply projects. Explanation – For the purposes of this exemption, water treatment plants includes a plant for desalination, demineralization or purification of water or for carrying out any similar process or processes intended to make the water fit for human or animal consumption, but does not include a plant supplying water for industrial purposes.	Nil	4
8.	8414 90 12	Parts of bicycle pumps	Nil	–
8A.	84	The following goods, namely:- (i) Manually operated rubber roller machines; and (ii) Manually operated copra dryers.	Nil	–
8B.	8421 21 (except 8421 21 20)	Water purification equipment, based on following technologies:- (a) Ultra-filtration Technology using poly acrylonite membranes or polysulphone membranes or (b) Arsenic Removal Technology using ceramic micro-filtration membrane; or (c) Reverse Osmosis Technology using thin film composite membrane (TFC); or (d) Candle-less terracotta water filtration.	Nil	–
8C.	8421 21 20	(i) Omitted. (ii) Replaceable kits of all water filters except those operating on reverse osmosis technology	5%	–
8D.	8421 21	Water filtration or purification equipment	5%	–
9.	8430 or 8705	(i) Drilling rigs falling under heading 8430, mounted on motor vehicle chassis manufactured from chassis and compressor on which the duty of excise leviable under the First Schedule has already been paid; (ii) Drilling rigs mounted on motor vehicle chassis falling under heading 8705, manufactured from chassis and compressor on which the duty of excise leviable under the First Schedule has already been paid. Explanation – For the purposes of entries (i) and (ii), value of the drilling rig shall be its value, excluding the value of the chassis and compressor used in such drilling rig.	10%	5
10.	84, 85 or 90	Machinery or equipment, specified in List 32A appended to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1 st March, 2002, [G.S.R. 118(E), dated the 1 st March, 2002], for use in the plantation sector	Nil	–
11.	8434	All goods	Nil	–

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(1)	(2)	(3)	(4)	(5)
12.	8443	High speed cold-set web offset rotary double width four plate wide printing machines with a minimum speed of 70,000 copies per hour	5%	–
12A.	8443	High speed Heat-set web offset rotary printing machines with a minimum speed of 70,000 copies per hour	5%	–
12B.	Any Chapter	Mailroom equipment, namely:- (i) Overhead Conveyor Gripper; (ii) Stacker; (iii) Wrapper; (iv) Labeler; (v) Strapper; (vi) Inserter; (vii) Delivery Conveyor compatible for use with the printing machines specified at S. No. 12 and 12A.	5%	–
12C.	Any Chapter	Parts of DVD Drive, DVD Writer, Combo drive, CD-ROM drive	5%	–
12D.	84 4399	Parts for the manufacture of printers falling under sub-heading 8443 32	5%	2 and 3
13.	8445, 8448, 8483 (except 8483 10 10) 8484 8487 90 00	Goods required by a jute mill for making jute textiles	Nil	2
14.	8446	Automatic shuttle looms	5%	–
14A.	8446	Shuttleless projectile looms	5%	–
15.	Omitted.			
16.	8471	Computers Explanation – For the purposes of this exemption, “computer” shall include central processing unit (CPU) cleared separately; or CPU with monitor, mouse and key board, cleared together as a set; but shall not include input or output devices or accessories such as monitor, key board, mouse, modem, uninterrupted power supply system, or web camera cleared separately	10%	–
16A.	8483 10 10	Crank shafts for sewing machines, other than those with in-built motors	Nil	–
17.	8471 70 or 8473 30 or 8523	The following goods, namely:- (a) Microprocessor for computer, other than motherboards; (b) Floppy disc drive; (c) Hard disc drive; (d) CD-ROM drive; (e) DVD Drive or DVD Writer; (f) Flash memory; (g) Combo drive	5%	–
17A.	Omitted.			
18.	8481 80 41 or 8481 90 10	All goods	Nil	–
19.	84 or 90	The following goods, namely:- (i) Electronic milk fat tester; and (ii) Electronic solid non-fat (SNF) tester.	10%	–
20.	8512	Dynamos, head lamps, side lamps, tail lamps of vehicles of heading 8712	Nil	–
21.	85	MP3/MP4 or MPEG 4 player, with or without radio or video reception facility	10%	–
22.	Omitted.			
22A.	Omitted.			
22B.	Omitted.			
23.	8523	Recorded video cassettes intended for television broadcasting and supplied in formats such as Umatic, Betacam or any similar format	5%	–

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(1)	(2)	(3)	(4)	(5)
24.	Omitted.			
25.	Omitted.			
26.	8523	CD-ROMs containing books of an educational nature, journal, periodicals (magazines) or news paper	Nil	–
27.	8523	(a) Any customized software (that is to say, any custom designed software, developed for a specific user or client), other than packaged software or canned software (b) Packaged Software	Nil 10%	– –
		Explanation —The expression “packaged software or canned software” means a software developed to meet the needs of variety of users, and which is intended for sale or capable of being sold, off the shelf.		
28.	Omitted.			
28A.	Omitted.			
29.	8527 99 11	Portable receivers for calling, alerting or paging	5%	
30.	Omitted.			
31.	85 or any other Chapter	(a) Parts, components and accessories of mobile handsets including cellularphones (b) Parts, components of battery chargers, hands-free headphones and PC connectivity cable of mobile handsets including cellular phones; (c) Sub-parts of (a) and (b) above,	Nil	3
32.	8539 31 10	Compact Fluorescent Lamps (CFL)	5%	–
33.	Omitted.			
33A.	8702 10 91, 8702 10 92, 8702 10 99, 8702 90 91, 8702 90 92 and 8702 90 99	All goods	10%	–
33B.	8706 00 29	Chassis fitted with engines, for the goods mentioned at S. No. 33A	10% + ₹10,000 per chassis	–
34.	87	The following goods:- (i) Motor vehicles falling under the heading 8702 and 8703 cleared as ambulances duly fitted with all fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles; (ii) Motor vehicles falling under headings 8702 and 8703 for transport of up to 13 persons, including the driver (other than three wheeled motor vehicles for transport of up to 7 persons), which after clearance has been registered for use solely as ambulance; (iii) Motor vehicles falling under heading 8703 for transport of up to 13 persons, including the driver (other than three wheeled motor vehicles), which after clearance has been registered for use solely as taxi.	10% 10% 80% of the excise duty paid at the time of clearance	– 8 8
35.	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles Explanation —For the purposes of this exemption, “electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include electric motor-assisted cycle rickshaws driven by rechargeable solar batteries, also known as ‘soleckshaw’	5%	–
35A.	Any Chapter	The following goods for use in the manufacture of goods specified against S. No.35, and 42A namely:- (i) Battery Pack; (ii) Battery Charger; (iii) AC or DC Motor; and (iv) AC or DC Motor Controller	5%	3
35B.	Omitted.			
36.	8706 00 21 or 8706 00 39	Chassis for use in the manufacture of battery powered road vehicles	10%	3

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(1)	(2)	(3)	(4)	(5)
37.	8706 00 43 or 8706 00 49	Chassis for use in the manufacture of battery powered road vehicles	10% + ₹10,000/- per chassis	3
38.	87	Motor vehicles fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes. Explanation —For the purposes of this exemption, value of motor vehicle shall be deemed to be equal to the value of the generating set fitted to such vehicle	Rate of duty applicable on the diesel generating set fitted on the motor vehicle	—
39.	87	(i) Motor vehicles principally designed for the transport of more than six persons, excluding the driver, including station wagons; and (ii) Motor vehicles for the transport of goods (other than those specially designed for the transport of compressed or liquefied gases), falling under heading 8704; and (iii) three wheeled motor vehicles	Nil	9
40.	8701	All goods (except road tractors for semi-trailers of engine capacity more than 1800 cc)	Nil	—
41.	8702, 8703, 8704 or 8716	(1) Motor vehicles manufactured by a manufacturer, other than the manufacturer of the chassis- (i) for the transport of more than six persons but not more than twelve persons, excluding the driver, including station wagons; (ii) Motor vehicles of engine capacity exceeding 1500 cc (iii) for the transport of not more than six persons, excluding the driver, including station wagons; (iv) for the transport of goods, other than petrol driven; (v) for the transport of goods, other than mentioned against (iv) above. (2) Vehicles of heading 8716 manufactured by a manufacturer, other than the manufacturer of the chassis. Explanation —For the purposes of entries (1) and (2), the value of vehicle shall be the value of the vehicle excluding the value of the chassis used in such vehicle.	22% 10% 22% 10% 22% 10%	— — — — — 10
41A.	8702, 8703	Following motor vehicles, namely :- (i) Motor vehicles of engine capacity not exceeding 1500 cc; and (ii) Motor vehicles of engine capacity exceeding 1500 cc but not exceeding 1999 cc;	22% 22% + ₹15,000 per unit	— —
42.	8702, 8703	Following motor vehicles of length not exceeding 4000 mm, namely:-- (i) Petrol, Liquefied Petroleum Gases (LPG) or Compressed Natural Gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (ii) Diesel driven vehicles of engine capacity not exceeding 1500 cc Explanation —For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.	10%	—
42A.	8703	Hybrid Motor Vehicles Explanation —For the purpose of this entry, “hybrid motor vehicles” means a motor vehicle, which uses a combination of battery powered electric motor and an internal combustion engine to power the vehicle to drive trains, but does not include such micro-hybrid motor vehicle with start and stop technology using battery powered electric motor only while in static condition	10%	—
42B.	8702, 8703	Hydrogen vehicles based on fuel cell technology. Explanation —For the purpose of this entry, “Hydrogen vehicle” means a motor vehicle, that converts the chemical energy of hydrogen to mechanical energy by reacting hydrogen with oxygen in a fuel cell to run electric motor to power the vehicle drive trains.	10%	—

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(1)	(2)	(3)	(4)	(5)
42C.	Any Chapter	(a) Kits for conversion of fossil fuel vehicles to hybrid motor vehicles (b) Parts of such kits specified at (a) above Explanation —For the purpose of this entry, “hybrid motor vehicle” shall have the same meaning as specified in S.No.42A.	5% 5%	—
43.	8703	Three wheeled vehicles for transport of not more than 7 persons, including the driver	10%	—
44.	8704	The following goods, namely:- (i) Three wheeled motor vehicles (ii) Dumpers designed,- (a) for use off the highway; (b) with net weight (excluding payload) exceeding 8 tonnes; and (c) for maximum pay-load capacity not less than 10 tonnes (iii) Motor vehicles, other than petrol driven dumpers of tariff item 8704 10 90	10%	—
44A.	8704	Refrigerated motor vehicles	5%	—
45.	8706 00 43	For dumpers, other than petrol driven, other than those designed,- (a) for use off the highway; (b) with net weight (excluding payload) exceeding 8 tonnes; and (c) for maximum pay-load capacity not less than 10 tonnes	10% + ₹ 10,000 per chassis	—
46.	8702, 8703, 8704	Three or more axled motor vehicles for transport of goods or for transport of 8 or more persons, including the driver (other than articulated vehicle) Explanation —For the purposes of this exemption, “articulated vehicle” means a motor vehicle to which a trailer is attached in such a manner that part of the trailer is superimposed on, and a part of the weight of the trailer is borne by the motor vehicle.	10%	—
47.	8706 00 21 or 8706 00 39	Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle).	10%	—
48.	8706 00 43 or 8706 00 49	Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle).	10% + ₹10,000/- per chassis	—
49.	8703	Cars (for the transport of upto 7 persons, including the driver) for physically handicapped persons	5%	11
50.	8705	Special purpose motor vehicles	Nil	12
51.	8706 00 43 or 8706 00 49	Motor chassis for vehicles of heading 8704 (other than petrol driven) fitted with engines, whether or not with cab	10% + ₹ 10,000 per chassis	—
51A.	8706 00 49	Motor chassis for vehicles of heading 8704 (petrol driven) fitted with engines, whether or not with cab	10% + ₹ 10,000 per chassis	—
52.	8709	Tractors of the type used on railway station platforms, on which weightlifting or other specialised material handling equipment is mounted, fitted or fixed Explanation —For the purposes of this exemption, the value of tractors shall be the value of the tractors excluding the value of weightlifting or other specialised material handling equipment mounted, fitted or fixed on them	10%	—
52A.	8711	All goods	10%	—
53.	8714	Parts and accessories of vehicles of heading 8712 and 8713	Nil	—
53A.	8716 20 00	All goods	Nil	—
54.	8716	Trailers fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes. Explanation —For the purposes of this exemption, value of trailer shall be equal to the value of the generating set fitted to such trailer.	Rate of duty applicable on the diesel generating set fitted on the trailer.	—
54A.	8802	All goods	Nil	21
54B.	Any Chapter	Parts (other than rubber tyres and tubes), of aircraft of heading 8802	Nil	22

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)
54C.	8803	Parts of (i) goods falling under heading 8801; or (ii) goods falling under tariff item 8802 60 00	Nil	–
54D.	8802	All goods	Nil	23
54E.	8802	All goods	Nil	24
54F.	Any Chapter	Parts (other than rubber tyres or tubes) of aircraft of heading 8802	Nil	25
55.	Omitted.			
56.	9003	Frames and mountings for spectacles, goggles or the like, of value below Rs 500 per piece.	5%	–
57.	Omitted.			
58.	8486 90 or 9017	Parts of drawing and mathematical instruments, used in the manufacture of such drawing and mathematical instruments	10%	3
59.	9018 or 9019 or 9022	(i) Parts and accessories of goods of headings 9018 and 9019 (ii) Parts and accessories of apparatus for medical, surgical, dental or veterinary use, falling under heading 9022	Nil Nil	– –
60.	Omitted.			
61.	Omitted.			
61A.	90	Coronary stents and coronary stent systems for use with cardiac catheters.	Nil	–
62.	Omitted.			
63.	Omitted.			
64.	Omitted.			
65.	90 or any other Chapter	Blood Glucose Monitoring System (Glucometer) and test strips	5%	–
66.	90 or any other Chapter	Artificial kidney	Nil	–
67.	90 or any Chapter	Parts of the following goods, namely:- (i) Crutches (ii) Wheel chairs (iii) Walking frames (iv) Tricycles (v) Brailers (vi) Artificial limbs	Nil	–
68.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 41 appended to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002- Customs, dated the 1st March, 2002, [G.S.R. 118(E), dated the 1st March, 2002]	Nil	–
68A.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	5%	–
69.	Omitted.			
70.	9402	Medical, surgical, dental or veterinary furniture and parts thereof	5%	–
71.	Omitted.			
71A.	Omitted.			
71B.	9405	LED lights or fixtures	5%	–
71C.	85414020	Light emitting diodes (electro luminescent) for the manufacture of goods specified at S. No. 71B.	5%	2
72.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles for use in kerosene pressure lanterns	Nil	–
73.	9503	Parts and accessories	Nil	–
74.	Omitted.			
75.	9603	All goods	10%	–
75A.	9607	All goods	10%	–
75B.	9603 10 00	Brooms, consisting of twigs or other vegetable materials, bound together, with or without handles	Nil	–

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)
76.	Omitted.			
77.	9608	Following goods, namely:- (i) Parts of pens (ii) Parts (excluding refills) of ball point pens (iii) Parts of refills of ball point pens	Nil	–
78.	9608 or 9609	Parts of pencils including clutch pencils used in the manufacture of such pencils including clutch pencils	Nil	3
79.	Omitted.			
80.	Any Chapter	Parts used within the factory of production for manufacture of power tillers of heading 8432	Nil	–
81.	Any Chapter	Goods supplied for,- (a) the official use of foreign diplomatic or consular missions in India; (b) the personal use of diplomatic agents/ career consular officers in India.	Nil Nil	13 14
82.	Any Chapter	(i) Cement Bonded Particle Board (ii) Jute Particle Board (iii) Rice Husk Board (iv) Glass-fibre Reinforced Gypsum Board (GRG) (v) Sisal-fibre Boards (vi) Bagasse Board (vii) Cotton stalk particle Board	Nil	–
83.	Any Chapter	Goods required for,- (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new projects with non-ozone depleting substances (non-ODS) technologies. Explanation – “Goods” for the purposes of this exemption means goods which are designed exclusively for non-ozone depleting substances (non-ODS) technology.	Nil	15
84.	Any Chapter	Non-conventional energy devices/ systems specified in List 5	Nil	–
85.	32, 38, 39, 44 or 70	Goods specified in List 6, for the manufacture of rotor blades for wind operated electricity generators	Nil	16
86.	Any Chapter	Parts used within the factory of production or in any other factory of the same manufacturer in the manufacture of goods falling under headings 8601 to 8606 (except Railway track machines falling under tariff item 8604 00 00)	Nil	2
87.	Any Chapter	All goods manufactured in a factory and used within the same factory for building a body or fabrication or mounting or fitting of structure or equipment on a chassis falling under heading 8706 of a motor vehicle of Chapter 87	Nil	17
88.	Omitted.			
89.	Any Chapter	Parts of hearing aids	Nil	–
90.	Any Chapter	All items of equipment including machinery and rolling stock, procured by or on behalf of Delhi Metro Rail Corporation Ltd. for use in- (i) Delhi MRTS Project Phase-I; and (ii) Specified corridors of Delhi MRTS Project Phase-II, comprising of the following:- (a) Vishwavidyalaya- Jahangirpuri; (b) Central Secretariat-Qutab Minar (via All India Institute of Medical Sciences); (c) Shahdara- Dilshad Garden; (d) Indraprastha-New Ashok Nagar; (e) Yamuna Bank-Anand Vihar-Inter State Bus Terminus; and (f) Kirti Nagar-Mundka (along with operational Link to Shahdara- Rithala corridor).	Nil	18

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)
91.	Any Chapter	All goods supplied against International Competitive Bidding.	Nil	19
91A.	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipments, power cables used within the power generation plant, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for setting up of an ultra-mega power project based on super-critical thermal technology, with installed capacity of 3960MW or above, from which power procurement has been tied up through tariff based competitive bidding. Explanation —For the removal of doubts, it is clarified that goods required for setting up of “Mega Power Project” or “Ultra Mega Power Projects” include the goods required for development of facilities such as ash disposal system including ash dyke, water intake including treatment and storage facilities and coal transportation facilities for such a project, notwithstanding the fact that such facilities are set up inside or outside the power plant’s designated boundary.	Nil	26
91B.	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipments, power cables used within the power generation plant, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, supplied to mega power projects from which the supply of power has been tied up through tariff based competitive bidding or a mega power project awarded to a developer on the basis of such bidding. Explanation —For the removal of doubts, it is clarified that goods required for setting up of “Mega Power Project” or “Ultra Mega Power Projects” include the goods required for development of facilities such as ash disposal system including ash dyke, water intake including treatment and storage facilities and coal transportation facilities for such a project, notwithstanding the fact that such facilities are set up inside or outside the power plant’s designated boundary.	Nil	28
91C.	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipments, power cables used within the power generation plant, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for expansion of an existing mega power project so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power. Explanation —For the purpose of this exemption, Mega Power Project means:- (a) A thermal power plant of a capacity of 700 MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (b) A thermal power plant of capacity of 1000 MW or more, located in States other than those specified in clause (a) above; or (c) A hydel power plant of a capacity of 350 MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (d) A hydel power plant of capacity of 500 MW or more, located in States other than those specified in clause (c) above.	Nil	29
92.	Any Chapter	Parts, used within the factory of production for manufacture of goods of heading 8701	Nil	—
93.	Any Chapter	Monofilament long line system for tuna fishing	Nil	20

ANNEXURE

Condition No.	Conditions
1.	The duty would be leviable as if the value of the spinnerettes were equal to- (i) the cost of exchange, that is to say, the aggregate of- (a) labour charges; (b) price charged for that quantity of gold, platinum and rhodium, if any, which is in excess of the respective quantity of gold, platinum or rhodium contained in the worn out or damaged spinnerettes; and (c) any other charges paid for the exchange of such spinnerettes; and (ii) the insurance and freight charges, both ways.

Appendix–H : Central Excise Notifications

2. The exemption shall be allowed if it has been proved to the satisfaction of an officer not below the rank of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, that such goods are cleared for the intended use specified in column (3) of the Table.
 3. Where such use is elsewhere than in the factory of production, the exemption shall be allowed if the procedure laid down in the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001, is followed.
 4. If, a certificate issued by the Collector/ District Magistrate/ Deputy Commissioner of the District in which the plant is located, is produced to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that such goods are cleared for the intended use specified in column (3) of the Table.
 5. If no credit of duty paid on the chassis and compressor has been taken under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.
 6. If,-
 - (i) made from unrecorded articles falling under heading 8523; and
 - (ii) (a) not intended for sale; or
(b) intended for sale or supply to All India Radio or any other Department of Government of India in the Ministry of Information and Broadcasting; or (c) intended for sale or supply, in the form of U-matic video tapes formats of width not less than 19 millimetres, to Doordarshan.
 7. If,-
 - (a) intended for use by the Indian Railways or the Konkan Railway Corporation; and
 - (b) the ownership of the said goods vests in the Indian Railways or the Konkan Railway Corporation.
 8. (a) The manufacturer pays duties of excise at the rate specified under the First Schedule and the Second Schedule read with exemption contained in any notification of the Government of India in the Ministry of Finance (Department of Revenue), at the time of clearance of the vehicle;
(b) the manufacturer takes credit of the amount equal to the amount of duty paid in excess of that specified under this exemption, in the Account Current, maintained in terms of Part V of the Excise Manual of Supplementary Instructions issued by the Central Board of Excise and Customs and thereafter files a claim for refund of the said amount of duty before the expiry of six months from the date of payment of duty on the said motor vehicle, with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, along with the following documents, namely:-
 - (1) an intimation that the amount of refund of duty claimed has been credited by the manufacturer in his Account Current, also stating the amount of credit so taken;
 - (2) a certificate from an officer authorized by the concerned State Transport Authority, to the effect that the said motor vehicle has been registered for sole use as ambulance or taxi, as the case may be, within three months, or such extended period not exceeding a further period of three months as the said Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may allow, from the date of clearance of the said motor vehicle from the factory of the manufacturer;
 - (3) a copy of the document evidencing the payment of excise duty, as mentioned in paragraph (a) above;
 - (4) where the manufacturer has collected an amount, as representing the duties of excise, in excess of the duties payable under this exemption from the buyer, an evidence to the effect that the said amount has been duly returned to the buyer; and
 - (5) where the manufacturer has not collected an amount, as representing the duties of excise, in excess of the duties payable under this exemption from the buyer, a declaration by the manufacturer to that effect;
 - (c) Within seven days of the receipt of the said claim for refund, the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, after such verification, as may be necessary, shall determine the amount refundable to the manufacturer and shall intimate the same to the manufacturer. In case the credit taken by the manufacturer is in excess of the amount so determined, the manufacturer shall, within five days from the receipt of the said intimation, reverse the said excess credit from the said Account Current maintained by him. In case the credit availed is lesser than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount; and
 - (d) The recovery of the credit availed irregularly or availed in excess of the amount of credit so determined, and not reversed by the manufacturer within the period specified under paragraph (c) above, shall be recovered as if it is a recovery of duty of excise erroneously refunded. In case such irregular or excess credit is utilized for payment of excise duty on clearance of excisable goods, the said goods shall be considered to have been cleared without payment of duty to the extent of utilization of such irregular or excess credit.
9. If manufactured out of chassis falling under heading 8706 on which duty of excise has been paid and no credit of duty paid on such chassis and other inputs used in the manufacture of such vehicle has been taken under rule 3 or rule 13 of the CENVAT Credit Rules, 2004: Provided that this exemption is not applicable to a manufacturer of said vehicles-
 - (a) who is manufacturing such vehicle on a chassis supplied by a chassis manufacturer, the ownership of which remains vested in the chassis manufacturer or the sale of the vehicle so manufactured is made by such chassis manufacturer on his account; and
 - (b) who is manufacturing chassis and using such chassis for further manufacture of such vehicle.
10. If no credit of duty paid on the chassis falling under heading 8706 has been taken under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.
11. If,-
 - (i) an officer not below the rank of the Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and
 - (ii) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.
12. If manufactured out of chassis and equipment, on which the duty of excise leviable under the First Schedule or the additional duty leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975), as the case may be, has already been paid.
13. If, before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory-

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- (a) a certificate from the Protocol Division of the Ministry of External Affairs that the concerned foreign diplomatic or consular mission is entitled to exemption from excise duty based on the principle of reciprocity; and
- (b) an undertaking from the head of the concerned diplomatic mission or consulate or by an officer duly authorized by him, that-
- he will produce a certificate, within three months from the date of clearance of the goods or such extended period as may be permitted by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, that the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;
 - the goods will not be sold or otherwise disposed of before the expiry of three years from the date of clearance of the goods, and
 - in the event of non-compliance of sub-clause (i), the diplomatic or consular mission will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
14. If,-
- the goods are purchased by diplomatic agents/ career consular officers directly from the manufacturer;
 - before the goods are cleared from the factory, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory, a certificate from the Protocol Division of the Ministry of External Affairs that the concerned diplomatic agent/ career consular officer is entitled to exemption from excise duty on the principle of reciprocity; and
 - the concerned diplomatic agent/career consular officer availing of exemption gives an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory that the goods shall be put to his personal use.
15. If,-
- the project for the purpose of substitution of ozone depleting substances or for setting up of new projects with non-ozone depleting substances (non-ODS) technologies has been approved by the steering committee set up in the Ministry of Environment and Forests of the Government of India for the clearance of such projects;
 - the manufacturer furnishes, in each case, a certificate duly signed by an officer not below the rank of the Deputy Secretary to the Government of India in the Ministry of Environment and Forests to the effect that the said goods are required for the said purpose.
16. If, before clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Non-Conventional Energy Sources recommending the grant of this exemption and the said officer certifies that the goods are required for the manufacture of rotor blades for wind operated electricity generators.
17. If, duty of excise on the chassis leviable under the First Schedule or special duty of excise leviable under the Second Schedule or the additional duty leviable under section 3 of the Customs Tariff Act, 1975(51 of 1975), as the case may be, has been paid.
18. If, before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from the Chairman or the Managing Director or the Director (Rolling Stock, Electrical and Signaling) or the Director (Finance) of the Delhi Metro Rail Corporation Ltd., to the effect that-
- the goods are procured by or on behalf of the Delhi Metro Rail Corporation Ltd. for use in the "Delhi MRTS Project Phase-I and specified corridors of Delhi MRTS Project Phase-II"; and
 - the goods are part of the inventory maintained by the Delhi Metro Rail Corporation Ltd. and shall be finally owned by the Delhi Metro Rail Corporation Ltd.
19. If the goods are exempted from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under Section 3 of the said Customs Tariff Act when imported into India.
20. If, before clearance of goods, the manufacturer produces a certificate from an officer, not below the rank of Director in the Marine Products Export Development Authority, in the Ministry of Commerce and Industry, Government of India, to the effect that the goods procured constitute monofilament long line system for tuna fishing and are intended to be used for tuna fishing.
21. If the aircraft is procured by-
- Government of India, State Governments, Public Sector Undertakings of the Central Government or the State Governments; or
 - an operator or on his behalf for the purpose of operating scheduled air transport service or scheduled air cargo service;
- Explanation** – for the purposes of this entry,
- "operator" means a person, organization or enterprise engaged in or offering to engage in aircraft operation;
 - "scheduled air transport service" means an air transport service undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, each flight being open to use by members of the public; and
 - "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, not open to use by passengers.
22. If-
- intended for servicing, repair or maintenance of aircraft owned by Government of India, State Governments, Public Sector Undertakings of the Central Government or the State Governments; or
 - intended for servicing, repair or maintenance of aircraft, which is used for operating scheduled air transport service or scheduled air cargo service, as the case may be.
- Explanation** – The expressions "operator", "scheduled air transport service" and "scheduled air cargo service" shall have the meanings respectively assigned to them in condition 21 above.
23. If,-
- the aircraft is procured by:-

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- (i) the Aero Club of India, New Delhi, recognized as a National Sports Federation by Ministry of Youth Affairs and Sports, Government of India; or
- (ii) a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation; and
- (b) such club or training institute has been granted approval by the competent authority in the Ministry of Civil Aviation to procure aircraft for use in imparting training; and
- (c) such aircraft is used only for imparting training.
24. If, -
- (i) the aircraft is procured by an operator who has been granted approval by the competent authority in the Ministry of Civil Aviation to procure aircraft for providing non-scheduled (passenger) services or non-scheduled (charter) services; and
- (ii) such aircraft is used only for providing non-scheduled (passenger) services or non-scheduled (charter) services.
- Explanation**—for the purposes of this entry,-
- (a) 'operator' means a person, organization, or enterprise engaged in or offering to engage in aircraft operation;
- (b) 'non-scheduled (passenger) services' means air transport services other than scheduled (passenger) air transport services as defined in rule 3 of the Aircraft Rules 1937;
- (c) 'non-scheduled (charter) services' mean services provided by a 'non-scheduled (charter) air transport operator' for charter or hire of an aircraft, to any person with published tariff, and who is registered with and approved by Directorate General of Civil Aviation for such purposes, and who conforms to the civil aviation requirement under the provision of rule 133A of the Aircraft Rules 1937:
- Provided** that such Air charter operator is a dedicated company or partnership firm for the above purposes.
25. If, -
- (i) procured for servicing, repair or maintenance of aircraft procured by Aero Club of India; or
- (ii) procured for servicing, repair or maintenance of aircraft, which are used for imparting flying training in a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation or for operating non-scheduled (passenger) services or non-scheduled (charter) services.
- Explanation**—The expressions, 'Aero Club of India', 'operator', 'non-scheduled (passenger) services' and 'non-scheduled (charter) services' shall have the meanings respectively assigned to them in Condition No. 23 or 24 above.'
26. If,-
- (a) an officer not below the rank of Chief Engineer in the Central Electricity Authority certifies that the said goods are required for the setting up of the said ultra mega power project under the Government of India initiative, indicating the quantity, description, and specification thereof; and
- (b) the Chief Executive Officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that -
- (i) the said goods will be used only in the said project and not for any other use; and
- (ii) in the event of non compliance of sub-clause (i) above, the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
27. Omitted.
- 27A. Provided that nothing contained in this notification shall apply to the goods in respect of which credit of duty paid on inputs has been taken under the provisions of the CENVAT Credit Rules, 2004.
28. If,-
- (a) an officer not below the rank of Chief engineer in the Central Electricity Authority certifies that the said goods are required for the setting up of the said mega power project under Government of India initiative, indicating the quantity, description, and specification thereof; and
- (b) the Chief executive officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that -
- (i) the said goods will be used only in the said project and not for any other use; and
- (ii) in the event of non compliance of sub-clause (i) above, the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
29. If,-
- (a) an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that -
- (i) the power purchasing state has constituted the Regulatory Commission with full powers to fix the tariffs;
- (ii) the power purchasing States shall undertake to carry out distribution reforms as laid down by the Ministry of Power;
- (b) in the case of procurement by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the domestically procured goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking; and
- (c) in the case of procurement by a Private Sector Project, the quantity, total value, description and specifications of the domestically procured goods are certified by the Chief Executive Officer of such project; and
- (d) the Chairman and Managing Director of the said Central Public Sector Undertaking or the Chief Executive Officer of such project, as the case may be, furnishes an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that -
- (i) the said goods will be used only in the said project and not for any other use; and
- (ii) in the event of non compliance of sub-clause (i) above, the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.

(See Lists on Next Page)

Appendix-H : Central Excise Notifications

LIST 1

(See S.No.1 of the Table)

- (1) Coconut husk crusher
- (2) Coconut husk defibering mill
- (3) Sifter or Siever (for separating coir fibre from pith)
- (4) Turbo cleaner (for cleaning the fibre)
- (5) Bailing press
- (6) Willowing machine (for cleaning and preparing fibre for spinning)
- (7) Motorised Spinning Ratts.

LIST 2

(See S.No.3 of the Table)

- (1) Yarn / Fabric mercerising; machine
- (2) Continuous bleaching plant
- (3) Fabric dyeing machine complete with dye kitchen & accessories
- (4) Wet fabric spreading and squeezing machine
- (5) Relax drum/ conveyer drying machine (i) Drying range (ii) Float dryer (iii) Loop dryer (iv) Drum dryer (v) Jet dryer (vi) Rapid dryer
- (6) Compacting Machine
- (7) HTHP Hosiery yarn dyeing machine complete with dye kitchen and accessories
- (8) Soft package winders (dye package winders)
- (9) Automatic dye weighing and dispensing machine
- (10) Open width Tubular inspection machine
- (11) Fastness testing equipment
- (12) Shrinkage testing equipment
- (13) Indigo dyeing range with/ without sizing plant
- (14) Computer colour matching equipment
- (15) High speed computer control padding mangle
- (16) Powder dot coating machine
- (17) Laser engraver
- (18) Pre-shrinking range for flat and knitted goods
- (19) Knit-tubular mercerising or bleaching-cum-mercerising machine
- (20) Auto flame controlled, width controlled singeing machine for flat and knitted fabrics
- (21) Milling and scouring machine
- (22) Shearing and Polishing machine
- (23) Kier Decatising/ Decatising machine
- (24) Combined Contripress/ Decatising machine
- (25) Auto fabric detwister
- (26) Rotary/ Flat bed screen printing machine
- (27) Curing/ Polymerising machine

- (28) Continuous rope/ open width washing machine.
- (29) Computerised embroidery pattern-making machine with plotter
- (30) Combined contipress/ decatising machine
- (31) Auto control type humidification plant
- (32) Beam knotting machine
- (33) High Speed Warping machine with yarn tensioning, pneumatic suction devices and accessories
- (34) Computerised Pattern maker/ Pattern grading/ marker
- (35) Carding Sets, for use in woollen textile industry
- (36) Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities
- (37) Shuttleless loom (air jet, water jet, rapier and projectile and narrow width high speed needle)
- (38) Fully fashioned high speed knitting machine
- (39) Hydraulic Flat Paper Press/ continuous Hydraulic Flat paper Press/ Rotary Press
- (40) Effluent treatment unit with automatic sensing devices, automatic controlled chemical dosing, dissolved air floatation (DAF), reverse osmosis, sludge dewatering, decanters, ultrafilters, vacuum filters to deliver water for reuse.
- (41) Parts or components of the machinery specified at item nos. (1) to (40) above

LIST 3

(See S.No.4 of the Table)

- (1) Automatic reeling machinery for reeling of silk consisting of continuous hot air drier (conveyor type), continuous cocoon boiling machine (conveyor type) and automatic reeling machine with re-reeling
- (2) Silk weaving and twisting machines consisting of hank-to-bobbin cone winders, silk doubling machine, two-for-one/ three-for-one twisters, vacuum autoclave and rewinding machine for bobbin to hank and Electronic jacquard weft knitting machine
- (3) Arm dyeing machine for hank degumming dyeing
- (4) Hank dryers (continuous type)
- (5) Silk felt calendar
- (6) Clip stenter
- (7) Silk calendar
- (8) Silk decasting machine
- (9) Overflow machine for silk fabric dyeing
- (10) Cone-chees degumming and dyeing machine

- (11) Beam dyeing machine for silk fabric
- (12) Semi-automatic screen-printing machine
- (13) Loop agers
- (14) Design studio equipment
- (15) Colour kitchen equipment
- (16) Colour matching computer.

LIST 4

(See S. No.5 of the Table)

- (1) Gas Compressor, all types
- (2) Flywheel and pulley
- (3) Truck refrigeration unit
- (4) Walk-in-coolers/walk-in-freezer
- (5) Condensing unit
- (6) Evaporator
- (7) Oil separator
- (8) Receiver
- (9) Purger
- (10) Air cooling unit/air handling unit, all types
- (11) Evaporator coil, all types
- (12) Plate freezer
- (13) Blast freezer
- (14) IQF freezer
- (15) Cooling tower
- (16) Condenser-atmospheric/shell and tube/ evaporative
- (17) Valves and fittings
- (18) Mobile pre-cooling equipment
- (19) Stationary pre-cooling equipment
- (20) Control equipment for control atmosphere/ modified atmosphere cold storage.
- (21) Refrigeration equipment (including compressor, panels, condensing unit and evaporator) having capacity of 2 Tonne Refrigeration and power rating 5 KW and above.
- (22) air conditioning equipment and panels having capacity of 3 Tonne airconditioning and above

LIST 5

(See S. No.85 of the Table)

- (1) Flat plate solar Collector
- (2) Black continuously plated solar selective coating sheets (in cut length or in coil) and fins and tubes
- (3) Concentrating and pipe type solar collector
- (4) Solar cooker
- (5) Solar water heater and system
- (6) Solar air heating system
- (7) Solar low pressure steam system
- (8) Solar stills and desalination system
- (9) Solar pump based on solar the real and solar photovoltaic conversion
- (10) Solar power generating system

- (11) Solar photovoltaic module and panel for water pumping and other applications
- (12) Solar crop drier and system
- (13) Wind operated electricity generator, its components and parts thereof including rotor and wind turbine controller
- (14) Water pumping wind mill, wind aerogenerator and battery charger
- (15) Bio-gas plant and bio-gas engine
- (16) Agricultural, forestry, agro-industrial, industrial, municipal and urban waste conversion device producing energy
- (17) Equipment for utilising ocean waves energy
- (18) Solar lantern
- (19) Ocean thermal energy conversion system
- (20) Solar photovoltaic cell
- (21) Parts consumed within the factory of production of such parts for the manu-

facture of goods specified at S. Nos. 1 to 20 above.

LIST 6

(See S. No.86 of the Table)

- (1) Injection resin, falling under tariff item 3907 30 90
- (2) Hardener resin injection, falling under tariff item 3907 30 90
- (3) Hand lay up resin, falling under tariff item 3907 30 90
- (4) Infusion resin, falling under tariff item 3907 30 90
- (5) Epoxy resin, falling under tariff item 3907 30 10
- (6) Adhesive resin, falling under tariff item 3907 99 90 and Poly (lactic acid) falling under tariff item 3907 70 00
- (7) Vinyl ester adhesives, falling under tariff item 3905 99 90
- (8) Hardener for adhesive resin, falling under tariff item 3824 90 90

- (9) Hardeners, falling under tariff item 3824 90 90
- (10) Foam kit, falling under tariff item 3921 90 99
- (11) PVC foam sheet and PS foam, falling under tariff item 3921 90 99
- (12) Balsa kit, falling under tariff item 4421 90 90
- (13) Glass fibre and articles thereof, falling under heading 7019
- (14) PU painting system, falling under tariff item 3208 20 90
- (15) Gel coat, falling under tariff item 3208 20 90"
- (16) Resin binders, falling under heading 3824 90
- (17) Polyester based infusion resin and hand layup resin (both falling under tariff item 3907 91 90)
- (18) Gel coat and hardener (both falling under tariff item 3208 10 90) used with such polyester based resins specified against item No. 17.

Effective rate of duty on specified goods under various Chapters

Ntfn 10-CE dated 01.03.2006

As amended by 48/2006-CE; dated 30.12.2006, 10/2007-CE; dated 01.03.2007; 58/2008-CE; dated 07.12.2008; 17/2009-CE; dated 07.07.2009; 13/2010-CE; dated 27.02.2010; 10/2011-CE; dated 01.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 10/2003-Central Excise dated the 1st March, 2003 [G.S.R 140(E), dated the 1st March, 2003], except as respects things done or omitted to be done before such supersession, hereby exempts excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading, sub-heading or the tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), specified in the corresponding entry in column (2) of the said Table (hereinafter referred to as the said goods), from so much of the duty of excise leviable thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

Explanation I—For the removal of doubts, it is clarified that a manufacturer who has availed of full exemption under notification No.8/2003-Central Excise, dated the 1st March, 2003, published in the Gazette of India vide number G.S.R. 129 (E), as the case may be, in any financial year, is permitted to avail this exemption in the same financial year.

Explanation II—For the purposes of this notification the "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

Explanation III—For the purposes of this notification, the rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate
(1)	(2)	(3)	(4)
1.	44	Articles of wood, other than articles of densified wood and flush doors	10%
2.	4820	All goods, other than notebooks and exercise books	10%
3.	4821	All goods	10%
4.	4823 70 10	All goods	5%
5.	Omitted.		
6.	5908	Tubular knitted gas mantle fabric, whether or not impregnated, for use in incandescent gas mantles	Nil
7.	Omitted.		
8.	6814	Articles of mica	10%
9.	68 (except headings 6804, 6805, 6811, 6812, 6813)	Solid or hollow building blocks, including aerated or cellular light weight concrete blocks and slabs	10%

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)
10.	Omitted.		
11.	Omitted.		
12.	7326 20 10	All goods	Nil
13.	Omitted.		
14.	Omitted.		
15.	8211 or 8214	Knives	Nil
16.	Omitted.		
17.	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal or vertical), deep tube- well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	5%
18.	8413	Hand pumps and parts thereof	Nil
19.	8414 20 10, 8414 20 20, or 8414 90 12	All goods	Nil
20.	8481 80 41 or 8481 90 10	All goods	Nil
21.	8483 10 10	All goods	5%
22.	8523 29 10	Audio cassettes	Nil
23.	8539	Vacuum and gas filled bulbs of retail sale price not exceeding ₹ 20 per bulb	5%
24.	Omitted.		
25.	8714	Parts and accessories of vehicle of heading 8712	Nil
26.	Omitted.		
27.	9004	Sunglasses or goggles, for correcting vision	5%
28.	9018	All goods (other than parts and accessories thereof)	5%
29.	9019	All goods (other than parts and accessories thereof)	5%
30.	9022	All goods for medical, surgical, dental and veterinary use (other than parts and accessories thereof)	5%
31.	Omitted.		
32.	Omitted.		
33.	Omitted.		
34.	9503	All goods (other than parts and accessories thereof)	Nil
35.	Omitted.		
36.	Any Chapter	Waste and scrap arising during the course of manufacture of the goods specified against S. No.1 to 35 above (except S.No.18, 23, 27 and 35)	Nil

Effective rate of duty on goods of Chapter 50 to 63

Ntfn 29-CE dated 09.07.2004

As amended by 10/2005-CE; dated 01.03.2005, 17/2005-CE; dated 02.05.2005; Corrigendum F.No.B-1/4/2005-TRU dated 06.05.2005, 14/2006-CE; dated 01.03.2006, 48/2006-CE; dated 30.12.2006, 12/2007-CE; dated 01.03.2007; 58/2008-CE; dated 07.12.2008; 11/2009-CE; dated 07.07.2009; 06/CE; dated 27.02.2010; 11/2011-CE; dated 01.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below, and falling within the Chapter, heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule (hereinafter referred to as the First Schedule) to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table,

Explanation—For the purposes of this notification, the rates specified in columns (4) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

S. No.	Chapter or heading No. or sub-heading No. or tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	5204 to 5212	All goods of cotton, not containing any other textile material	5%
2.	5404	All goods (other than nylon monofilament yarn of 210 deniers or in the multiples thereof, with tolerance of 6 per cent.)	10%

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)
3.	54	All filament yarns procured from outside and subjected to any process by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of Chapter 54. Explanation —For the purpose of this exemption, ‘manufacture of yarns’ means manufacture of filaments of organic polymers produced by,- (a) polymerization of organic monomers, such as, polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) chemical transformation of natural organic polymers (cellulose, casein, proteins or algae), such as, viscose rayon, cellulose acetate, cupro or alginates.	10%
4.	56 (except 5601 10 00)	All goods of cotton, not containing any other textile material	5%
5.	57	All goods of cotton, not containing any other textile material	5%
6.	58 (except 5804 30 00, 5805 and 5807)	All goods of cotton, not containing any other textile material	5%
7.	59	All goods of cotton, not containing any other textile material	5%
8.	60	All goods of cotton, not containing any other textile material	5%
9.	61, 62 and 63 (except 6309 00 00 and 6310)	All goods of cotton, not containing any other textile material, other than those bearing a brand name or sold under a brand name. Explanation —For removal of doubts, it is hereby clarified that ‘goods of cotton, not containing any other textile material’, shall include goods made from fabrics of cotton, not containing any other textile material, even if they contain sewing threads, cords, labels, elastic tapes, zip fasteners and similar items used for stitching, fastening, holding or adornment, of materials other than cotton.	5%

Exemption to Additional duty rate under GSI

Ntfn 30-CE dated 09.07.2004

As amended by 10/2005-CE; dated 01.03.2005, 15/2006-CE; dated 01.03.2006, 48/2006-CE; dated 30.12.2006, 13/2007-CE; dated 01.03.2007; 12/2009-CE; dated 07.07.2009; 12/2011-CE; dated 01.03.2011; 30/2011-CE; dated 24.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.7/2003-Central Excise dated the 1st March 2003, published in the Gazette of India vide number G.S.R. 137(E), dated 1st March 2003, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), specified in the corresponding entry in column (2) of the said Table, from whole of the duty-of excise leviable thereon under the said Central Excise Act:

Provided that nothing contained in this notification shall apply to the goods in respect of which credit of duty on inputs has been taken under the provisions of the CENVAT Credit Rules, 2004,-

TABLE

S. No.	Chapter or heading No. or sub-heading No.	Description of goods
(1)	(2)	(3)
1.	5004 to 5007	All goods
2.	5105 to 5113	All goods
3.	5204 to 5212	All goods
4.	53 (except 5301, 5303, Ramie or China grass falling under 5305 00 90, 5307, 5308 10 10 and 5308 10 90)	All goods
5.	5401, 5404, 5405 00 00, 5407 and 5408	All goods
6.	54	All filament yarn procured from outside and subjected to any process by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of Chapter 54. Explanation —For the purpose of this exemption, ‘manufacture of yarns’ means manufacture of filaments of organic polymers produced by,- (a) polymerization of organic monomers, such as, polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) chemical transformation of natural organic polymers (cellulose, casein, proteins or algae), such as, viscose rayon, cellulose acetate, cupro or alginates.

Appendix–H : Central Excise Notifications

(1)	(2)	(3)
7.	5402 11 10, 5402 19, 5402 44 00, 5402 45 00, 5402 48 00, 5402 49 00, 5402 51 00, 5402 59 10, 5402 61 00, 5402 69 30 and 5406 00 10	The following goods, namely,- (a) Nylon Filament yarn of 210 deniers or in the multiples thereof with tolerance of 6 per cent.; (b) Polypropylene multifilament yarn of 210 deniers with tolerance of 6 per cent.
8.	5505	All goods, except such goods which arises during the course of manufacture of filament yarns, monofilaments, filament tows or staple fibres or manufacture of textured yarn (including draw twisted and draw wound yarn) of heading Nos. 5402, 5403, 5406, 5501, 5502, 5503 or 5504. Explanation —For the purposes of this exemption, “manufacture of filament yarns, monofilaments, filament tows or staple fibres” means manufacture of filaments or staple fibres of organic polymers produced by processes, either: (a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.
9.	5508 to 5516	All goods
10.	5506, 5507	Staple fibres procured from outside and subjected to carding, combing or any other process required for spinning, by a manufacturer who does not have the facilities in his factory (including plant and equipment) for producing goods of heading Nos. 5501, 5502, 5503 and 5504.
10A.	5506 or 5507	Synthetic filament tow or artificial filament tow procured from outside and subjected to “tow-to-top” process, required for spinning by a manufacturer who does not have the facilities in his factory (including plant and equipment) for producing goods of heading Nos. 5501 and 5502.
11.	56 (except 5601 10 00)	All goods, other than of jute or other textile bast fibres of heading 5303.
12.	57	All goods other than,- (i) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations; (ii) Carpets and other textile floor coverings, knotted, woven, tufted or flocked of coconut fibres (coir) or jute, whether or not made up, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of machines; and (iii) Other carpets and other textile floor coverings of coconut fibres(coir) or jute, whether or not made up. Explanation —For the purpose of chapter 57 the term “machines’ shall not include manually operated implements, used independently by hand, such as hooking guns, tufting guns and knitted guns.
13.	58 (except 5804 30 00, 5805 and 5807)	All goods
14.	59 (except 590610 00)	All goods
15.	60	All goods
15A.	3006 10	All goods of knitted or crocheted fabrics
16.	61, 62 and 63 (except 6305, 6309 00 00 and 6310,)	All goods other than those bearing a brand name or sold under a brand name.

Effective duty on goods as specified in various Chapters

Ntfn 03-CE dated 24.02.2005

As amended by 15/2005-CE; dated 02.05.2005, 07/2006-CE; dated 01.03.2006, 48/2006-CE; dated 30.12.2006, 07/2007-CE; dated 01.03.2007; 28/2007-CE; dated 15.06.2007; 29/2008-CE; dated 28.05.2008; 57/2008-CE; dated 05.12.2008; 58/2008-CE; dated 07.12.2008; 07/CE; dated 27.02.2010; 15/2011-CE; dated 01.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts excisable goods of the description specified in column (3) of the Table below and falling within the chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005), (hereinafter referred to as the Central Excise Tariff Act), specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule to the Central Excise Tariff Act (hereinafter referred to as the First Schedule), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

(See Table on Next Page)

TABLE

Sl. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
1.	Omitted.		
2.	Omitted.		
3.	Omitted.		
4.	1701	Sugar (other than Khandsari sugar),- (a) Required by the Central Government to be sold under clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955) (b) Other	₹ 38 per quintal ₹ 71 per quintal
4A.	1901 20 00	Dough for preparation of bakers' wares of heading no. 1905	Nil
5.	1901 10 90 or 1901 90 90	All goods, which are not put up in unit containers (other than food preparations containing malt or malt extract or cocoa powder in any proportion)	Nil
5A.	Omitted.		
6.	1902	The following goods, namely:- (a) Seviyan (Vermicelli) (b) all goods, other than put up in unit containers	Nil
7.	1904	All goods which are not put up in unit containers	Nil
8.	Omitted.		
9.	Omitted.		
10.	Omitted.		
11.	2106	Prasad and Prasadam	Nil
11A.	Omitted.		
12.	Omitted.		
13.	Omitted.		
14.	2207 20 00	All spirits (other than denatured ethyl alcohol of any strength)	Nil
15.	2401	Un-manufactured tobacco or tobacco refuse, other than bearing a brand name	Nil
16.	Omitted.		
17.	Omitted.		
18.	2804 10 00	Hydrogen, consumed within factory of production	Nil
19.	2804 30 00	Nitrogen,- (i) for use in the manufacture of heavy water; (ii) in liquid form, for use in processing and storage of semen for artificial insemination of cattle; or (iii) consumed within factory of production	Nil
20.	2804 40 90	Oxygen, for use in the manufacture of heavy water	Nil
21.	2805 19 00	Potassium metal for use in a heavy water plant	Nil
22.	2811 29 50 or 2811 29 90	Sulphur dioxide and sulphur trioxide, consumed in the manufacture of sulphuric acid, within factory of production	Nil
23.	2814	Ammonia (anhydrous or in aqueous solution), for use in the manufacture of heavy water	Nil
24.	28	Nuclear fuel	Nil
25.	Omitted.		
26.	2853 00 10	Distilled or conductivity water and water of similar purity used within factory of production	Nil
27.	2853 00 20	Liquid air (whether or not any fraction has been removed), used within the factory of production	Nil
28.	Omitted.		

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)
29.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name	Nil
30.	30	Chemical contraceptives	Nil
31.	30	Oral re-hydration salts	Nil
32.	3307 90	Kumkum (including sticker kumkum), kajal, sindur, alta or mahavar	Nil
33.	Omitted.		
34.	3401 19 42	Laundry soaps produced by a factory owned by the Khadi and Village Industries Commission or any Organization approved by the said commission for the purpose of manufacture of such soaps	Nil
35.	3402 90 20	Sulphonated castor oil, fish oil or sperm oil	Nil
36.	Omitted.		
37.	Omitted.		
38.	4005	The following goods, namely:- (a) Plates, sheets or strip, whether or not combined with any textile material, in relation to the manufacture of which no Cenvat credit of the duty paid on inputs used has been availed; or (b) Used within factory of production for the manufacture of excisable goods falling within First Schedule	Nil
39.	4008 11 10	Plates, sheets or strips of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	Nil
40.	4401, 4402, 4403 or 4404	All goods	Nil
41.	4408	Veneer sheets and sheets for Plywood (whether or not sliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger jointed, of a thickness not exceeding 6mm used within factory of production for the manufacture of goods falling under headings 4419, 4420 or 4421.	Nil
42.	Omitted.		
43.	4707	Recovered (waste and scrap) paper or paper board, arising from writing or printing paper, in the course of printing of educational textbooks	Nil
44.	Omitted.		
45.	Omitted.		
46.	4802 or 4804	Maplitho paper or kraft paper supplied to a Braille press against an indent placed by the National Institute for Visually Handicapped, Dehradun	Nil
47.	Omitted.		
48.	Omitted.		
49.	Omitted.		
50.	Omitted.		
51.	Omitted.		
52.	Omitted.		
53.	Omitted.		
54.	5810	All goods manufactured without the aid of vertical type automatic shuttle embroidery machines operated with power	Nil
55.	5907	Textile fabrics, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power (other than fabrics covered partially or fully with textile flocks or with preparations containing textile flocks)	Nil
56.	63	Indian National Flag	Nil
57.	64	The following goods, namely:- (a) Footwear-chappal (sole without upper, to be attached to the foot by thongs passing over the instep but not even round the ankle) commercially known as hawai chappal, of material other than leather; or (b) Parts of the hawai chappals, of materials other than leather	Nil
58.	68	Goods, in which more than 25% by weight of red mud, press mud or blast furnace slag or one or more of these materials, have been used	Nil

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)
59.	Omitted.		
60.	7106	Strips, wires, sheets, plates and foils of silver	Nil
61.	7204 21 90	Waste and scrap arising out of manufacture of cold rolled stainless steel patties or patta	Nil
62.	7219 or 7220	Pettis or pattas when subjected to any process other than cold rolling	Nil
63.	7222	Circles used within the factory of production in the manufacture of utensils	Nil
64.	7308	All goods fabricated at site of work for use in construction work at such site	Nil
65.	Omitted.		
66.	7404	Waste and scrap used within the factory of production for the manufacture of unrefined or unwrought copper, copper sheets or circles and handicrafts	Nil
67.	7408	Copper wires of refined copper and of copper alloys of which the maximum cross-sectional dimension does not exceed 0.315 mm and used for the manufacture of imitation Zari	Nil
68.	7602	Aluminium waste and scrap used within the factory of production for the manufacture of unwrought aluminium plates and sheets	Nil
69.	8401	Nuclear fuel	Nil
70.	8424 90 00	Parts of mechanical appliances of a kind used in agriculture or horticulture	Nil
71.	8442 50 20	Lithographic plates used within the factory of its production for printing purposes	Nil
72.	8502	Diesel generating sets assembled, at site of installation, from duty paid engine and generators	Nil
73.	Omitted.		
74.	9101 or 9102	Braille watches	Nil
75.	7 or 13	Guar meal or Guar gum refined split	Nil
76.	1801 or 1802 or 1803	Following goods, namely:- (a) Cocoa beans whole or broken, raw or roasted; (b) Cocoa shells, husks, skins and other cocoa waste; and (c) Cocoa paste whether or not de-fatted	Nil
77.	2403	Unbranded hooka or Godaku Tobacco	Nil
78.	Omitted.		
79.	Omitted.		
80.	Omitted.		
81.	1701 91 00	Bura, makhana, mishri, hardas or battasa (patashas)	Nil

Explanation—for the purposes of S.Nos.9, 10, 11, 12, 13, 15, 16, and 29 of this notification, ‘brand name’ means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

This notification shall come into force on the 28th day of February, 2005.

Exemption to Additional duty rates under GSI

Ntfn 20-CE dated 13.05.2005

As amended by Corrigendum No.4/3/2004-CX.1(pt.V) dated 18.05.2005:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) (hereinafter referred to as the said Act) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (3) of the Table below and falling within the chapter or heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as specified in column (2) of the said Table, from so much of the additional duties of excise leviable under the said Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

TABLE

S. No	Chapter or heading or sub-heading or tariff item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
1.	1701	Sugar (other than Khandsari sugar), required by the Central Government to be sold under clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955)	Rs.21/- per quintal

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)
2.	1701	Cane jaggery	Nil
3.	2401	Un-manufactured tobacco or tobacco refuse, other than bearing a brand name	Nil
4.	2403 10 10	Hookah or gudaku tobacco, other than bearing a brand name	Nil
5.	2403 10 90	Other goods, other than bearing brand name	Nil
6.	2403 99 90	All goods other than bearing a brand name (other than pan masala containing tobacco)	Nil

Explanation—For the purposes of S.Nos.3, 4, 5 and 6 of this notification, ‘brand name’ means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

Additional duty of Excise (Goods of Special Importance) Act, under Chapter 24

Ntfn 09-CE dated 23.07.1996

As amended by 24/96-CE; dated 31.08.1996, 25/96-CE; dated 31.07.1996, 27/96-CE; dated 03.09.1996, 28/97-CE; dated 07.05.1997, 11/98-CE; dated 02.06.1998, 27/98-CE; dated 03.09.1998, 38/98-CE; dated 15.12.1998, 40/98-CE; dated 17.12.1998, 03/99-CE; dated 13.01.1999, 12/99-CE; dated 28.02.1999, 18/99-CE; dated 01.04.1999, 31/99-CE; dated 10.06.1999, 43/99-CE; dated 24.12.1999, 18/2000-CE; dated 01.03.2000, 31/2000-CE; dated 31.03.2000, 17/2001-CE; dated 31.03.2001, 11/2002-CE; dated 01.03.2002, 24/2002-CE; dated 28.03.2002, 26/2002-CE; dated 27.04.2002, 47/2002-CE; dated 06.09.2002, 16/2003-CE; dated 01.03.2003, 20/2006-CE; dated 01.03.2006:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (3) of the Table below and falling within the chapter or heading No. or sub-heading No. of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as are specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise leviable thereon under the second mentioned Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table subject to any of the conditions specified below the said Table, the condition No. of which is mentioned in the corresponding entry in column (5) of the said Table:

Provided that the condition No.1, wherever applicable in this notification, shall come into effect on and from the 4th day of September, 1996.

TABLE

S. No.	Chapter or heading No. or sub-heading No.	Description	Rate of duty	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	2403 10 31	Biris, other than paper rolled biris, manufactured without the aid of machines, by a manufacturer, by whom or on whose behalf no biris are sold under a brand name (as defined in NOTE 1 to chapter 24 of the Schedule to the Central Excise Tariff Act, 1985), in respect of first clearances of such biris for home consumption by or on behalf of such manufacturer from one or more factories upto a quantity not exceeding 20 lakhs cleared on or after the 1st day of April in any financial year	Nil	—
1A.	2403 99	Chewing tobacco and preparations containing chewing tobacco, other than those bearing a brand name, which are exempt from the whole of duty of excise vide Notification No.8/2003-Central Excise dated the 1 st March, 2003.	Nil	—
1B.	2403 10 10m	Tobacco used for smoking through ‘hookah’ or ‘chilam’, commonly known as ‘hookah’ tobacco or ‘gudaku’.	Nil	—
2.	Omitted			
3. to 35.	Omitted			

Condition No.	Conditions
1. & 2.	Omitted.

Exemption to all the goods from Additional Duty of Excise (GSI)

Ntfn 11-CE dated 01.03.2006

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods falling under the First Schedule to the said Additional Duties of Excise (Goods of Special Importance) Act, from whole of the duty of excise leviable thereon under the aforesaid Act.

NOTIFICATIONS UNDER THE SECOND SCHEDULE TO CENTRAL EXCISE TARIFF

Exemption to all goods falling under the Second Schedule

Ntfn 09-CE dated 01.03.2006

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods falling under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from whole of the duty of excise leviable thereon under the Schedule aforesaid.

NOTIFICATIONS UNDER NATIONAL CALAMITY CONTINGENT DUTY

Exemption to specified goods from the National Calamity Contingent Duty

Ntfn 26-CE dated 11.05.2001

As amended by 11/2002-CE; dated 01.03.2002, 24/2002-CE; dated 28.03.2002, 16/2003-CE; dated 01.03.2003, 20/2006-CE; dated 01.03.2006, 28/2006-CE; dated 25.04.2006:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.5/2001-Central Excise, dated the 1st March, 2001, published in the Gazette of India, Extraordinary, vide number G.S.R. 130 (E), dated the 1st March, 2001, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts excisable goods of the description specified in column (3) of the Table below and falling under heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) specified in the corresponding entry in column (2) of the said Table from the whole of the National Calamity Contingent duty leviable thereon under sub-section (1) of section 136 of the said Finance Act:

TABLE

S. No.	Heading No. or sub-heading No.	Description of goods
(1)	(2)	(3)
1.	Omitted.	
2.	2403 10 31	Biris, other than paper rolled biris, manufactured without the aid of machines, by a manufacturer by whom or on whose behalf no biris are sold under a brand name (as defined in Note 1 of Chapter 24), in respect of first clearances of such manufacturer from one or more factories up to a quantity not exceeding 20 lakhs cleared on or after the 1st day of April in any financial year.
3.	2403 99	Chewing tobacco and preparations containing chewing tobacco, other than those bearing a brand name, which are exempt from the whole of duty of excise vide notification No.8/2003-Central Excise, dated the 1st March, 2003.
4.	2403 10 10	Tobacco used for smoking through "hookah" or 'chilam', commonly known as "hookah" tobacco or 'gudaku'.

Exemption to Pan Masala as specified from National Calamity Contingent duty

Ntfn 27-CE dated 11.05.2001

As amended by 35/2001-CE; dated 29.06.2001, 20/2006-CE; dated 01.03.2006:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2001-Central Excise, dated the 1st March, 2001, published in the Gazette of India, Extraordinary, vide number G.S.R. 138 (E), dated the 1st March, 2001, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts 'Pan Masala' falling under tariff item 2106 90 20 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and cleared under the notification of the Government of India in the Ministry of Finance, (Department of Revenue) No.32/99-Central Excise [G.S.R. 508 (E)], or No.33/99-Central Excise [G.S.R. 509 (E)], both dated 8th July, 1999, as the case may be, from so much of the National Calamity Contingent duty leviable thereon under sub-section (1) of section 136 of the said Finance Act as is equivalent to the amount of duty paid by the manufacturer of goods other than the amount of duty paid by utilisation of CENVAT Credit under the CENVAT Credit Rules, 2001.

2. This exemption shall be given effect to in the same manner as the exemption contained in either of the said notifications under which the goods are cleared.

Exemption to yarn-synthetic filament yarn from NCCD

Ntfn 46-CE dated 17.05.2003

As amended by 16/2006-CE; dated 01.03.2006, 48/2006-CE; dated 30.12.2006:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 136 of the Finance Act, 2001 (14 of 2001), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling under heading No.5402 or tariff item 5406 00 10 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the National Calamity Contingent Duty leviable thereon under section 136 of the said Finance Act, 2001 read with section 169 of the Finance Act, 2003 (32 of 2003), if such goods are manufactured from goods falling under heading No. 5402 or tariff item 5406 10 00 of the said First Schedule.

Appendix–H : Central Excise Notifications

Cars for physically handicapped persons from NCCD

Ntfn 53-CE dated 17.06.2003

As amended by 17/2006-CE; dated 01.03.2006:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001) and section 169 of the Finance Act, 2003 (32 of 2003), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts cars for physically handicapped persons, for transport of upto seven persons including the driver, falling under heading 8703 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the National Calamity Contingent duty leviable thereon under sub-section (1) of section 136 of the said Finance Act, 2001 read with section 169 of the said Finance Act, 2003.

2. This exemption shall be subject to the conditions that an officer not below the rank of the Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons, and the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.

Exemption to Specified goods from NCCD

Ntfn 21-CE dated 13.05.2005

As amended by Corrigendum No.4/3/2004-CX.1(pt.V) dated 18.05.2005:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (3) of the Table below and falling within the heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), specified in the column (2) of the said Table, from the whole of the National Calamity Contingent duty leviable under sub-section (1) of section 136 of the said Finance Act.

TABLE

S. No.	Heading or sub-heading or tariff item	Description of goods
(1)	(2)	(3)
1.	2403 10 10	Hookah or gudaku tobacco, other than bearing a brand name
2.	2403 10 90	Other smoking tobacco, other than bearing brand name
3.	2403 91 00	“Homogenised” or “reconstituted” tobacco, other than bearing a brand name
4.	2403 99 60	Tobacco extracts and essence, other than bearing a brand name
5.	2403 99 90	All goods not bearing a brand name (other than pan masala containing tobacco)
6.	8703	Three wheeled vehicles, meant for the transport of not more than seven persons including the driver
7.	8704	(i) Motor vehicles for transport of goods other than petrol driven (ii) Three wheeled motor vehicles
8.	8706 00 31	Chassis of three wheeled vehicles for transport of not more than 7 persons.
9.	2106 90 20	All goods containing not more than 15% betel nut, subject to the following conditions, namely:- (i) the unit availing the concessional rate shall exclusively manufacture the aforesaid goods and shall not engage in the production, manufacture or trading of any other pan masala (with or without tobacco) in the same premises; (ii) the goods do not bear a brand name which is used for any other goods falling under tariff item 2106 90 20 or 2403 99 90; and (iii) the contents of the product, particularly, the percentage of betel nut be declared on the packing.

Explanation—For the purposes of this notification, ‘brand name’ means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

NOTIFICATIONS UNDER SPECIAL ADDITIONAL EXCISE DUTY

Effective rates of special additional duty on motor spirit and high speed diesel

Ntfn 28-CE dated 13.05.2002

As amended by 62/2002-CE; dated 31.12.2002, 16/2003-CE; dated 01.03.2003, 12/2004-CE; dated 04.02.2004, 40/2004-CE; dated 04.08.2004; 63/2008-CE; dated 24.12.2008; 08/2009-CE; dated 07.07.2009:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 147 of the Finance Act, 2002 (20 of 2002), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.19/2002-Central Excise, dated the 1st March, 2002 [G.S.R. 140 (E), dated the 1st March, 2002], the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling within the First Schedule to the Central Excise

Appendix–H : Central Excise Notifications

Tariff Act, 1985 (5 of 1986) and specified in column (2) of the Table hereto annexed, from so much of the special additional excise duty leviable thereon under sub-section (1) of section 147 of the said Finance Act, as is in excess of the amount indicated in the corresponding entry in column (3) of the said Table, namely:

(See Table on Next Page)

TABLE

S. No.	Description of goods	Rate
(1)	(2)	(3)
1. 1A. & 1B.	Motor spirit, commonly known as petrol	Rupees six per litre
2.	High speed diesel oil	Nil
3.	5% ethanol blended petrol that is a blend,- (a) consisting, by volume, of 95% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 5% ethanol on which the appropriate duties of excise have been paid, and (b) conforming to Bureau of Indian Standards specification 2796. Explanation —For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 111 of the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force.	Nil
4.	10% ethanol blended petrol that is a blend,- (a) consisting, by volume, of 90% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 10% ethanol on which the appropriate duties of excise have been paid, and (b) conforming to Bureau of Indian Standards specification 2796. Explanation —For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 111 of the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force.	Nil
5.	High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, upto 20%, by volume, that is a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and upto 20% bio-diesel on which the appropriate duties of excise have been paid. Explanation —For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with notification No. 4/2006-Central Excise dated the 1 st March, 2006, published vide No. G.S.R.94(E), dated the 1 st March, 2006 and notification No. 28/2002-Central Excise dated the 13 th May 2002, published vide No. G.S.R.361(E), dated the 13 th May 2002.	Nil

NOTIFICATIONS UNDER ADDITIONAL DUTY OF EXCISE ON TEXTILE AND TEXTILE ARTICLES

Exemption from Additional Duties of Excise (Textiles and Textile Articles)

Ntfn 31-CE dated 09.07.2004

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.53/1990-Central Excise, dated the 20th March 1990, published in the Gazette of India vide number G.S.R. 195 (E), dated the 20th March 1990, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling within the Schedule to the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 from whole of the duty of excise leviable thereon under the said Act.

Appendix–H : Central Excise Notifications

NOTIFICATIONS UNDER ADDITIONAL DUTY OF EXCISE ON PAN MASALA AND TOBACCO PRODUCTS

Effective rate of additional duty of excise on specified goods

Ntfn 06-CE dated 01.03.2005

As amended by 22/2005-CE; dated 13.05.2005, 09/2007-CE; dated 01.03.2007; 08/CE; dated 27.02.2010; 23/2010-CE; dated 29.04.2010:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 85 of Finance Act, 2005 (18 of 2005), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (3) of the Table below, falling within heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005) and specified in the corresponding entry in column (2) of the said Table, from so much of the additional duty of excise leviable under sub-section (1) of section 85 of the said Finance Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

TABLE

S. No	heading or sub-heading or tariff item	Description of goods	Rate of additional duty of excise
(1)	(2)	(3)	(4)
1.	2106 90 20	Pan masala (not containing tobacco)	6%
2.	2401	Un-manufactured tobacco and tobacco refuse, bearing a brand name	4.2%
3.	2401	Un-manufactured tobacco and tobacco refuse, not bearing brand name	Nil
4.	2402 10 10	Cigars and cheroots of tobacco	1.6% or Rs.246 per thousand, whichever is higher
4A.	2402 10 10	Hand-rolled cheroots with per cheroot retail sale price equivalent not exceeding Rs. 3 Explanation 1 —For the purposes of this exemption, “hand-rolled cheroot” means a tobacco product manufactured by manually rolling tobacco leaves wrapped in an outer covering of tobacco leaf without the aid of power or machine, with both ends cut flat. Explanation 2 —For the purpose of this entry, “Retail sale price” shall have the same meaning as given in Explanation 1 to S.No. 18A.	1.6%
5.	2402 10 20	Cigarillos of tobacco	1.6% or Rs.246 per thousand, whichever is higher
6.	Omitted.		
7.	2403 10 10	Hookah or gudaku tobacco, bearing a brand name	6.0%
8.	2403 10 10	Hookah or gudaku tobacco, not bearing a brand name	Nil
9.	2403 10 90	Other smoking tobacco, bearing a brand name	6.0%
10.	2403 10 90	Other smoking tobacco, not bearing a brand name	Nil
11.	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name	6.0%
12.	2403 91 00	“Homogenised” or “reconstituted” tobacco, not bearing a brand name	Nil
13.	2403 99 10	Chewing tobacco	6.0%
14.	2403 99 20	Preparations containing chewing tobacco	6.0%
15.	2403 99 30	Jarda Scented tobacco	6.0%
16.	2403 99 40	Snuff	6.0%
17.	2403 99 50	Preparations containing snuff	6.0%
18.	2403 99 60	Tobacco extracts and essence, bearing a brand name	6.0%
19.	2403 99 60	Tobacco extracts and essence, not bearing a brand name	Nil
20.	2403 99 90	Pan masala containing tobacco ‘gutkha’	6.0%
21.	2403 99 90	All goods, bearing a brand name	6.0%
22.	2403 99 90	All goods, not bearing a brand name (other than pan masala containing tobacco)	Nil

Explanation—For the purposes of this notification, ‘brand name or trade name’ means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a

product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

NOTIFICATIONS UNDER ADDITIONAL DUTY OF EXCISE ON TEA AND TEA WASTE

Additional duty on tea and tea waste

Ntfn 07-CE dated 01.03.2005

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 157 of the Finance Act, 2003 (32 of 2003), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts tea and tea waste from the whole of the additional duty of excise leviable under sub-section (1) of section 157 of the said Finance Act.

NOTIFICATIONS UNDER ADDITIONAL DUTY OF EXCISE ON 5% ETHANOL BLENDED PETROL

Exemption to 5% ethanol blended petrol from additional duty of excise

Ntfn 38-CE dated 04.08.2004

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 111 of the Finance (No 2) Act, 1998 (21 of 1998) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts 5% ethanol blended petrol that is a blend,-

- (a) consisting, by volume, of 95% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 5% ethanol on which the appropriate duties of excise have been paid; and
- (b) conforming to Bureau of Indian Standards specification 2796,

from the whole of the additional duty of excise leviable thereon.

Explanation—For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 111 of the Finance (No.2) Act, 1998 (21 of 1998), and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force.

NOTIFICATIONS UNDER ABATEMENT OF RETAIL SALE PRICE

Tariff value for Pan Masala in retail packages

Ntfn 03-CE (N.T.) dated 01.03.2006

As amended by 15/2007-CE (N.T.) dated 01.03.2007; 12/2008-CE (N.T.) dated 01.03.2008:

In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.16/98-Central Excise (N.T.), dated the 2nd June, 1998, published in the Gazette of India, Extraordinary, vide number G.S.R.312(E), dated the 2nd June, 1998, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby fixes tariff value in respect of the excisable goods, specified in column (1) of the Table below, and falling under tariff item 2106 90 20 or heading 2403 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), equivalent to the amount specified in the corresponding entry in column (2) of the Table aforesaid:-

TABLE

Description of excisable goods (1)	Amount (2)
Pan masala, in retail packages,-	
(1) If retail sale price is not printed on retail pack,-	
(i) containing not exceeding two grams per pack	Re.1.50 per unit pack
(ii) containing more than 2 grams but not exceeding 4 grams per pack	Rs.3.00 per unit pack
(iii) containing more than 4 grams but not exceeding 10 grams per pack	Rs.3.00 +Rs.1.25 per gram or part thereof exceeding 4 grams
(2) If retail sale price is printed on the retail pack and,-	
(i) the goods fall under tariff item 2106 90 20 having betel nut content not exceeding 15%	78% of the printed retail sale price
(ii) the goods fall under tariff item 2106 90 20 other than those specified in (i) above	56% of the printed retail sale price
(iii) goods fall under heading 2403	50% of the printed retail sale price

Appendix–H : Central Excise Notifications

Explanation 1—For the purposes of this notification “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like and the price is the sole consideration for such sale.

Explanation 2—For the purposes of this notification, “retail package” means a package containing pan masala which is produced, distributed, displayed, delivered or stored for sale through retail sales agencies or other instrumentalities for consumption by an individual or a group of individuals.

Exemption Tariff Value in respect of articles of apparel

Ntfn 20-CE (N.T.) dated 30.04.2001

As amended by 07/2002-CE (N.T.); dated 01.03.2002, 29/2006-CE (N.T.); dated 29.12.2006; 07/2011-CE (N.T.) dated 01.03.2011:

In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.8/2001-Central Excise (N.T.), dated the 1st March, 2001 [G.S.R. 142 (E), dated the 1st March, 2001], except as respects things done or omitted to be done before such supersession, the Central Government, hereby fixes tariff value in respect of articles of apparel and clothing accessories, whether or not knitted or crocheted, all sorts falling under Chapter 61 or 62 and other made up textile articles or sets, falling under Chapter 63 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), at the rate of 60% of the retail sale price that is declared or required to be declared on the retail packages under the provisions of the Legal Metrology Act, 2009 (1 of 2010) or the rules made thereunder or under any other law for the time being in force.

Explanation—For the purposes of this notification, “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

2. This notification shall come into force on the 1st day of May, 2001.

Effective rate of duty of Central Excise

Ntfn 02-CE dated 01.03.2008

As amended by 58/2008-CE; dated 07.12.2008; 04/2009-CE; dated 24.02.2009; 19/2009-CE; dated 07.07.2009; 06/CE; dated 27.02.2010; 22/2010-CE; dated 29.04.2010:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling under the Chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as are specified in column (2) of the Table below, from so much of the duty of excise leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the Table aforesaid.

Explanation—For the purposes of this notification, the rates specified in column (3) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Rate
(1)	(2)	(3)
1.	0402 91 10 and 0402 99 20	10%
2.	1107 10 00, 1107 20 00, 1108 11 00, 1108 12 00, 1108 13 00, 1108 14 00, 1108 19 10 and 1108 19 90	10%
3.	13 (except tariff item 1302 11 00)	10%
4.	1517 10 22, 1520 00 00, 1521 and 1522	10%
5.	1701 (except tariff item 1701 11 20), 1702 (except tariff item 1702 90 10) and 1704	10%
6.	18	10%
7.	1901 20 00, 1901 90 10, 1901 90 90, 1902 40 10, 1902 40 90, 1904, 1905 32 11 and 1905 32 90	10%
8.	20	10%
9.	2101 (except tariff items 2101 30 10, 2101 30 20 and 2101 30 90), 2102, 2103, 2104 and 2106 (except tariff items 2106 90 20 and 2106 90 92)	10%
10.	2201 (except tariff item 2201 90 10), 2202 (except tariff item 2202 90 10), 2207 20 00, 2209 00 10, 2209 00 20 and 2209 00 90	10%
11.	Omitted.	
12.	2503 00 10, 2515 12 20, 2515 12 90, 2523 21 00, 2523 30 00, 2523 90 10, 2523 90 20 and 2523 90 90	10%
13.	26	10%
14.	2707 and 2708	14%
15.	2710 11 19, 2710 11 20 and 2710 11 90	14% + Rs. 15.00 per litre
16.	2710 19 10, 2710 19 20, 2710 19 50, 2710 19 60, 2710 19 70, 2710 19 80 and 2710 19 90	14%
17.	Omitted.	
18.	2711, 2712, 2713, 2714 and 2715	14%

Appendix–H : Central Excise Notifications

(1)	(2)	(3)
19.	2801, 2802, 2803, 2804 (except tariff item 2804 40 10), 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2835, 2836, 2837, 2839, 2840, 2841, 2842, 2843, 2844 (except tariff item 2844 30 22), 2845 90 90, 2846, 2847 00 00, 2848, 2849, 2850, 2852 00 00, 2853 00 10, 2853 00 20, 2853 00 40, 2853 00 91 and 2853 00 99	10%
20.	29	10%
21.	3001, 3003, 3004, 3005, 3006 10 10, 3006 10 20, 3006 20 00, 3006 30 00, 3006 40 00, 3006 50 00, 3006 70 00 and 3006 91 00	10%
22.	3102, 3103, 3104 and 3105	10%
23.	32 (except tariff items 3215 90 10 and 3215 90 20)	10%
24.	33 (except tariff item 3307 41 00)	10%
25.	34	10%
26.	35	10%
27.	36	10%
28.	3701, 3702, 3703, 3704 and 3707	10%
29.	38 (except tariff items 3824 50 10, 3825 10 00, 3825 20 00 and 3825 30 00)	10%
30.	39 (except tariff items 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10)	10%
31.	4002, 4003 00 00, 4004 00 00, 4005, 4006, 4007, 4008 (except tariff items 4008 19 10, 4008 21 10 and 4008 29 20), 4009, 4010, 4011, 4012 90 10, 4012 90 20, 4012 90 30, 4012 90 41, 4012 90 49, 4012 90 50, 4012 90 90, 4013, 4014 90 10, 4014 90 20, 4014 90 30, 4014 90 90, 4015, 4016 and 4017	10%
32.	42	10%
33.	43	10%
34.	4401, 4403, 4404, 4406, 4408 (except tariff items 4408 10 30, 4408 31 30, 4408 39 30 and 4408 90 20), 4409, 4410, 4411, 4412, 4413 00 00, 4414 00 00, 4415, 4416, 4417 00 00, 4418, 4419, 4420 and 4421	10%
35.	45	10%
36.	4707	10%
37.	4802, 4803, 4804, 4805, 4806, 4807, 4808, 4809, 4810, 4811, 4812 00 00, 4813, 4814, 4816, 4818 (except tariff items 4818 40 10 and 4818 40 90), 4819 (except tariff item 4819 20 10), 4820, 4821, 4822 and 4823 (except tariff item 4823 90 11)	10%
38.	4908	10%
39.	5402, 5403, 5404 (except tariff items 5404 90 10, 5404 90 20 and 5404 90 90) and 5406	10%
40.	5501, 5502, 5503, 5504, 5505, 5506 and 5507	10%
41.	5601 22 00	10%
42.	5902 10 10 and 5902 10 90	10%
43.	64	10%
44.	65	10%
45.	66	10%
46.	6702, 6703 and 6704	10%
47.	68	10%
48.	69 (except tariff item 6901 00 10)	10%
49.	70 (except tariff items 7018 10 10, 7018 10 20, 7020 00 11, 7020 00 12 and 7020 00 21)	10%
50.	7101, 7103, 7104 (except tariff item 7104 10 00), 7105, 7106 92 10, 7107 00 00, 7108, 7109 00 00, 7110, 7111 00 00, 7112, 7113, 7114, 7115, 7116, 7117 and 7118	10%
51.	72	10%
52.	73	10%
53.	74	10%
54.	75	10%
55.	76	10%
56.	78	10%
57.	79	10%
58.	80	10%
59.	81	10%
60.	82	10%
61.	83	10%

Appendix–H : Central Excise Notifications

(1)	(2)	(3)
62.	8401, 8402, 8403, 8404, 8405, 8406, 8407, 8408, 8409, 8410, 8411, 8412, 8413, 8414, 8415, 8416, 8417, 8418, 8419, 8420, 8421, 8422, 8423, 8424 (except tariff item 8424 81 00), 8425, 8426, 8427, 8428, 8429, 8430, 8431, 8434, 8435, 8438, 8439, 8440, 8441, 8442, 8443, 8444, 8445, 8446, 8447, 8448, 8449, 8450, 8451, 8452 10 11, 8452 10 19, 8452 10 21, 8452 10 29, 8452 21 10, 8452 21 20, 8452 21 90, 8452 29 00, 8453, 8454, 8455, 8456, 8457, 8458, 8459, 8460, 8461, 8462, 8463, 8464, 8465, 8466, 8467, 8468, 8469 (except tariff items 8469 00 30 and 8469 00 40), 8470, 8471, 8472, 8473, 8474, 8475, 8476, 8477, 8478, 8479 (except tariff item 8479 89 92), 8480, 8481, 8482, 8483, 8484, 8486 and 8487	10%
63.	85 (except tariff items 8523 80 20, 8548 10 10, 8548 10 20 and 8548 10 90)	10%
64.	86	10%
65.	8701, 8702 10 91, 8702 10 92, 8702 10 99, 8702 90 20, 8702 90 91, 8702 90 92, 8702 90 99, 8704 10 10, 8704 21 10, 8704 21 20, 8704 21 90, 8704 22 11, 8704 22 19, 8704 22 90, 8704 23 11, 8704 23 19, 8704 23 90, 8704 31 20, 8705, 8706 00 11, 8706 00 19, 8706 00 31, 8706 00 41 and 8706 00 50	10%
66.	8706 00 29 and 8706 00 42	10% + Rs.10,000 per chassis
67.	8707, 8708 and 8709	10%
68.	8710 00 00, 8711, 8712, 8714, 8715 and 8716	10%
69.	8802 (except tariff item 8802 60 00) and 8803	10%
70.	8903, 8907 and 8908 00 00	10%
71.	9001 10 00, 9001 20 00, 9001 90 10, 9001 90 90, 9002, 9003, 9004, 9005, 9006, 9007, 9008, 9010, 9011, 9012, 9013, 9014, 9015, 9016, 9017 (except tariff items 9017 20 20, 9017 20 30 and 9017 20 90), 9018, 9019, 9020 00 00, 9022, 9023, 9024, 9025, 9026, 9027, 9028, 9029, 9030, 9031, 9032 and 9033 00 00	10%
72.	91	10%
73.	92	10%
74.	9302 00 00, 9303, 9304 00 00, 9305, 9306 and 9307 00 00	10%
75.	94 (except tariff item 9405 50 10)	10%
76.	95 (except tariff items 9504 40 00 and 9508 10 00)	10%
77.	9601, 9602, 9603, 9604 00 00, 9605, 9606 10 10, 9606 10 20, 9606 30 90, 9607, 9608, 9611 00 00, 9612, 9613, 9614 00 00, 9616, 9617 and 9618 00 00	10%

Assessment on the basis of MRP

Ntfn 49-CE (N.T.) dated 24.12.2008

As amended by 18/2009-CE (N.T.) dated 07.07.2009; 09/2010-CE (N.T.) dated 27.02.2010; 19/2010-CE (N.T.) dated 29.04.2010; Corrigendum F.No.354/189/2009-TRU dated 06.01.2011; 11/2011-CE (N.T.) dated 24.03.2011:

In exercise of the powers conferred by sub-sections (1) and (2) of section 4A of the Central Excise Act, 1944 (1 of 1944) the Central Government, in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.14/2008-Central Excise (N.T.), dated the 1st March, 2008, published in the Gazette of India Extraordinary, vide number G.S.R.147(E) of the same date, except as respects things done or omitted to be done before such supersession, hereby specifies the goods mentioned in Column (3) of the Table below and falling under Chapter or heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) mentioned in the corresponding entry in column (2) of the said Table, as the goods to which the provisions of sub-section (2) of said section 4A shall apply, and allows as abatement the percentage of retail sale price mentioned in the corresponding entry in column (4) of the said Table.

TABLE

S. No.	Chapter, heading, sub-heading or tariff item	Description of goods	Abatement as a percentage of retail sale price
(1)	(2)	(3)	(4)
1.	17 or 21	Preparations of other sugars	35
2.	1702	Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	35
3.	1704	Gums, whether or not sugar coated (including chewing gum, bubblegum and the like)	35
4.	1704 90	All goods, other than white chocolate	30
5.	1704 90	White chocolate	35
6.	1805 00 00 or 1806 10 00	Cocoa powder, whether or not containing added sugar or other sweetening matter	30
7.	1806	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates	30
8.	1806	Other food preparations containing cocoa	30
9.	1901 20 00 or 1901 90	All goods, other than Dough for preparation of bakers' ware of heading No.1905	30
10.	1904	All goods, other than goods falling under tariff item 1904 20 00	30
11.	1904 20 00	All goods	30
12.	1905 31 00 or 1905 90 20	Biscuits	30

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(1)	(2)	(3)	(4)
13.	1905 32 11 or 1905 32 90	Waffles and wafers, coated with chocolate or containing chocolate	30
14.	1905 32 90	All goods, other than wafer biscuits	35
15.	1905 32 19 or 1905 32 90	Wafer biscuits	30
16.	2101 11 or 2101 12 00	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	30
17.	2102	All goods	30
18.	2106 90 11	Sharbat	25
19.	2106 90 20	All goods, other than pan masala containing not more than 15% betel nut	40
20.	2106 90 20	Pan masala containing not more than 15% betel nut	20
21.	2403	Pan masala containing tobacco	55
22.	2106 90 30	All goods	30
23.	2106 10 00, 2106 90 50, 2106 90 70, 2106 90 80, 2106 90 91 or 2106 90 99	All goods	35
24.	2201 or 2202	Mineral waters	45
25.	2201 or 2202	Aerated waters	40
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid	35
27.	2403 99 10, 2403 99 20 or 2403 99 30	All goods	55
28.	2523 21 00 or 2523 29	White cement, whether or not artificially coloured and whether or not with rapid hardening properties	30
29.	2710	Lubricating oils and Lubricating preparations	35
30.	30	Medicaments, other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemical systemsExplanation.- For the purposes of this entry, "retail sale price" means the retail price displayed by the manufacturer under the provisions of the Drugs (Prices Control) Order, 1995.	35
31.	3204 20	Synthetic organic products of a kind used as fluorescent brightening agents or as a luminophores	30
32.	3206	All goods other than pigments and inorganic products of a kind used as luminophores	30
33.	3208, 3209 or 3210	All goods	30
34.	3212 90 20	Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes	35
35.	3213	All goods	35
36.	3214	All goods	35
37.	3303, 3304, 3305 or 3307	All goods	35
38.	3306 10 20	Toothpaste	30
39.	3401 19 or 3401 20 00	Soap (other than paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent)	30
40.	3401 11, 3401 19 or 3402	Organic surface active products and preparations for use as soap in the form of bars, cakes, moulding pieces or shapes, other than goods falling under 3402 90 20	30
41.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparation and mould release preparations based on lubricants)	30
42.	3405	All goods	30
43.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included	35
44.	3702	All goods other than for X-ray and unexposed cinematographic films	35
45.	3808	Insecticides, fungicides, herbicides, weedicides and pesticides	30
46.	3808	Disinfectants and similar products	35
47.	3808 93 40	Plant growth regulator	25
48.	3814 00 10	Thinners	35
49.	3819	All goods	35
50.	3820 00 00	Anti-freezing preparations and prepared de-icing fluids	35
51.	3824 90 24 or 3824 90 90	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale	35
52.	3919	Self adhesive tapes of plastics	35

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(1)	(2)	(3)	(4)
53.	3923 or 3924	Insulated ware	40
54.	4816	Carbon paper, self-copy paper, duplicator stencils, of paper	35
55.	4818	Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres, other than goods falling under 4818 50 00	35
56.	64	The following goods namely:- (i) Footwear of retail sale price exceeding Rs 250/- and not exceeding Rs 750/- per pair (ii) All other foot wear	35 40
57.	6506 10	Safety headgear	35
58.	6907	Vitrified tiles, whether polished or not	45
59.	6908	Glazed tiles	45
60.	7321	Cooking appliances and plate warmers, other than LPG gas stoves (with burners only, without other functions such as, grills or oven)	35
61.	7321	LPG gas stoves (with burners only, without other functions such as, grills or oven)	35
62.	7323 or 7615 19 10	Pressure Cookers	25
63.	7324	Sanitary ware of iron or steel	35
64.	7418 20 10	Sanitary ware of copper	35
65.	8212	Razors and razor blades (including razor blade blanks in strips)	35
66.	8305 20 00 or 8305 90 20	Staples in strips, paper clips, of base metal	35
67.	8414 51 or 8414 59	Electric fans	35
68.	8415	Window room air-conditioners and split air conditioners of capacity upto 3 tonnes	25
69.	8418	Refrigerators	35
70.	8421 21	Water filters and water purifiers, of a kind used for domestic purposes	30
71.	8422 11 00 or 8422 19 00	Dish washing machines	30
72.	8443	Facsimile machines	35
73.	8443 31 00 or 8443 32	Printer whether or not combined with the functions of copying or facsimile transmission	20
74.	8443 99 51	Ink cartridges, with print head assembly	20
75.	8450	Household or laundry-type washing machines, including machines which both wash and dry	35
76.	8469	Typewriters	30
77.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions, other than goods falling under sub-heading 8470 50 and 8470 90	35
78.	8471 30	All goods	20
79.	8471 60	All goods	20
80.	8472 90 10	Stapling machines	35
81.	8506	All goods, other than parts falling under tariff item 8506 90 00	35
82.	8508	All goods, other than parts falling under tariff item 8508 70 00	35
83.	8509	All goods, other than parts falling under tariff item 8509 90 00	35
84.	8510	All goods, other than parts falling under tariff item 8510 90 00	35
85.	8513	All goods, other than parts falling under tariff item 8513 90 00	30
86.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes.	35
87.	8517	Telephone sets including telephones with cordless handsets; video phones;	35
88.	8517 62 30	Modems (modulators – demodulators)	20
89.	8517 69 60	Set top boxes for gaining access to internet	20
90.	8519	All goods, other than MP3 Player or MPEG 4 Player	35
91.	8521	All goods, other than MP3 Player or MPEG 4 Player	35
92.	85	MP3 Player or MPEG 4 Player	35
93.	8523	Unrecorded audio cassettes; recorded or unrecorded video cassettes; recorded or unrecorded magnetic discs	35
93A.	8523 50 20	Packaged software or canned software	15

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(1)	(2)	(3)	(4)
94.	8527	Pagers	30
95.	8527	Radio sets including transistors sets, having the facility of receiving radio signals and converting the same into audio output with no other additional facility like sound recording or reproducing or clock in the same housing or attached to it	30
96.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (other than goods covered at S.No.95)	35
97.	8528	Television receivers (including video monitors and video projectors) whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	30
98.	8528	Monitors of a kind solely or principally used in an automatically data processing machine	20
99.	8528 71 00	Set top boxes for television sets	20
100.	8536	All goods, other than goods falling under tariff item 8536 70 00	35
101.	8539	The following goods, other than lamps for automobiles, namely:-(i) Compact Fluorescent Lamp (CFL) falling under tariff item 8539 31 10(ii) All other goods	35 35
102.	9006	Photographic (other than cinematographic) cameras	30
103.	9101 or 9102	All goods, other than braille watches	30
104.	9103 or 9105	Clocks	40
105.	9603 21 00	Toothbrush	30
106.	9612	All goods	30
107.	9617	Vacuum flasks	35
108.	Any Chapter	Parts, components and assemblies of vehicles (including chassis fitted with engines) falling under Chapter 87 excluding vehicles falling under headings 8712, 8713, 8715 and 8716	30
109.	Any Chapter	Parts, components and assemblies of goods falling under tariff item 8426 41 00, headings 8427, 8429 and sub-heading 8430 10.	30
109.	151710	Margarine edible grade	35
110.	16	All goods	35
111.	1901 10	All goods put up in unit containers	35
112.	1902 other than 1902 40 10 and 1902 40 90	All goods	35
113.	20	All goods	35
114.	2101	Coffee or tea pre-mixes	35
115.	2103	Sauces, ketchup and the like and preparations thereof	35
116.	2104	Soups and broths and preparations thereof	35
117.	2105 00 00	All goods	35
118.	2106 90	All kinds of food mixes, including instant food mixes	35
119.	2106 90 30	Betelnut product known as "supari"	35
120.	2106 90 99	(i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients	35
121.	2202 90 10	All goods	35
122.	2202 90 20	All goods	35
123.	2202 90 30	Flavoured Milk of Animal origin	35
124.	2202 90 90	Tender coconut water	35
125.	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia	35
126.	30	Intravenous fluids used for sugar, electrolyte or fluid replenishment	35
127.	3002 20 or 3002 30 00	Vaccines (other than those specified under the National Immunisation Program)	35
128.	3215 90 10	Fountain pen ink	35
129.	3215 90 20	Ball pen ink	35
130.	3215 90 40	Drawing ink	35
131.	3306 10 10	Tooth Powder	35
132.	3406 00 10	Candles	35

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(1)	(2)	(3)	(4)
133.	39 or 40	Nipples for feeding bottles	35
134.	4015	Surgical rubber gloves or medical examination rubber gloves	35
135.	4818 40 10	All goods	35
136.	4818 40 90	All goods	35
137.	5601 10 00	All goods	35
138.	7310 or 7326 or any other Chapter	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	35
139.	8215	All goods	35
140.	8421 21 20	Water filters functioning without electricity and replaceable kits thereof	35
141.	8517 or 8525 60	Mobile handsets including Cellular Phones and Radio trunking terminals	35
142.	8517	Wire less data mode m cards with PCMCIA or USB or PCI express ports	35
143.	8523	Recorded audio compact discs (CDs); Recorded video compact discs (VCDs); Recorded digital video discs (DVDs) & Recorded audio cassettes	35

Explanation—For the purposes of this notification, except for S.No.30, “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

Effective rate of duty on various Chapters

Ntfn 59-CE dated 07.12.2008

As amended by 20/2009-CE; dated 07.07.2009; 06/2010-CE; dated 27.02.2010; 09/2011-CE; dated 01.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling under the Chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as are specified in column (2) of the Table below, from so much of the duty of excise leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the Table aforesaid.

Explanation—For the purposes of this notification, the rates specified in column (3) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Rate
(1)	(2)	(3)
1.	1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514, 1515, 1516 (excluding 1516 10 00), 1517 (excluding 1517 10 22) and 1518	5%
2.	1905 31 00, 1905 32 19, 1905 90 10 and 1905 90 20	5%
3.	Omitted.	
4.	Omitted.	
5.	Omitted.	
6.	Omitted.	
7.	Omitted.	
8.	5407 10 15, 5407 10 25, 5407 10 35, 5407 10 45, 5407 10 95, 5407 20 10, 5407 20 20, 5407 20 30, 5407 20 40, 5407 20 90, 5407 30 10, 5407 30 20, 5407 30 30, 5407 30 40, 5407 30 90, 5407 41 19, 5407 41 29, 5407 42 90, 5407 43 00, 5407 44 90, 5407 71 10, 5407 71 20, 5407 72 00, 5407 73 00, 5407 74 00, 5407 81 19, 5407 81 29, 5407 82 90, 5407 83 00, 5407 84 90, 5407 91 10, 5407 91 20, 5407 92 00, 5407 93 00 and 5407 94 00	10%
9.	Omitted.	
10.	Omitted.	
11.	5607 50 10, 5608 11 10 and 5608 11 90	10%
12.	Omitted.	
13.	Omitted.	
14.	Omitted.	
15.	Omitted.	
16.	Omitted.	
17.	Omitted.	
18.	Omitted.	
19.	8523 80 20	10%
20.	8702 10 11, 8702 10 12, 8702 10 19, 8702 90 11, 8702 90 12, 8702 90 19, 8703 23 10, 8703 23 91, 8703 23 92,	22% + ₹ 20,000 per

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(1)	(2)	(3)
	8703 23 99, 8703 24 10, 8703 24 91, 8703 24 92, 8703 24 99, 8703 32 10, 8703 32 91, 8703 32 92, 8703 32 99, 8703 33 10, 8703 33 91, 8703 33 92, 8703 33 99, 8703 90 90.	unit
21.	8702 90 13, 8703 (excluding 8703 23 10, 8703 23 91, 8703 23 92, 8703 23 99, 8703 24 10, 8703 24 91, 8703 24 92, 8703 24 99, 8703 32 10, 8703 32 91, 8703 32 92, 8703 32 99, 8703 33 10, 8703 33 91, 8703 33 92, 8703 33 99, 8703 90 90), 8704 10 90, 8704 31 10, 8704 31 90, 8704 32, 8704 90, 8706 00 21, 8706 00 39	22%
22.	8706 00 43, 8706 00 49	22% + ₹ 10,000 per chassis
23.	9001 40 10, 9001 40 90, 9001 50 00	5%
24.	Omitted.	

Excise duty on Motor Vehicles under Chapter 87

Ntfn 39-CE dated 13.06.2008

Whereas the Central Government is satisfied that the duty of excise [called the Central Value Added Tax (CENVAT)] leviable on motor vehicles and motor cars falling under tariff item Nos. 8702 10 11, 8702 10 12, 8702 10 19, 8702 90 11, 8702 90 12, 8702 90 19, 8703 23 10, 8703 23 91, 8703 23 92, 8703 23 99, 8703 24 10, 8703 24 91, 8703 24 92, 8703 24 99, 8703 32 10, 8703 32 91, 8703 32 92, 8703 32 99, 8703 33 10, 8703 33 91, 8703 33 92, 8703 33 99 and 8703 90 90 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), should be increased and that circumstances exist which render it necessary to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (b) of sub-section (1) of section 3 of the said Central Excise Tariff Act, the Central Government, hereby directs that the First Schedule of the said Central Excise Tariff Act shall be amended in the following manner, namely:-

In the First Schedule to the said Central Excise Tariff Act, in Section XVII, in Chapter 87, -

- (i) against tariff item No. 8702 10 11 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (ii) against tariff item No. 8702 10 12 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (iii) against tariff item No. 8702 10 19 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (iv) against tariff item No. 8702 90 11 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (v) against tariff item No. 8702 90 12 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (vi) against tariff item No. 8702 90 19 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (vii) against tariff item No. 8703 23 10 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (viii) against tariff item No. 8703 23 91 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (ix) against tariff item No. 8703 23 92 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (x) against tariff item No. 8703 23 99 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xi) against tariff item No. 8703 24 10 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xii) against tariff item No. 8703 24 91 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xiii) against tariff item No. 8703 24 92 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xiv) against tariff item No. 8703 24 99 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xv) against tariff item No. 8703 32 10 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xvi) against tariff item No. 8703 32 91 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xvii) against tariff item No. 8703 32 92 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xviii) against tariff item No. 8703 32 99 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xix) against tariff item No. 8703 33 10 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (xx) against tariff item No. 8703 33 91 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;

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- (xxi) against tariff item No. 8703 33 92 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xxii) against tariff item No. 8703 33 99 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xxiii) against tariff item No. 8703 90 90 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted.

Exemption to high speed diesel oil blended with alkyl esters as specified from additional duty of excise

Ntfn 21-CE dated 07.07.2009

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 133 of the Finance Act, 1999 (27 of 1999), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts high speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, upto 20%, by volume, that is a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and upto 20% bio-diesel, on which appropriate duties of excise have been paid, from the whole of the additional duty of excise leviable thereon.

Explanation—For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with notification No. 4/2006-Central Excise dated the 1st March, 2006, published vide No. G.S.R.94(E), dated the 1st March, 2006 and notification No. 28/2002-Central Excise dated the 13th May 2002, published vide No. G.S.R.361(E), dated the 13th May 2002.

Rate of duty per packing machine per month on un-manufactured tobacco and chewing tobacco

Ntfn 16-CE dated 27.02.2010

As amended by 19/2010-CE; dated 13.04.2010; Corrigendum dated 15.04.2010 and Corrigendum dated 21.04.2010:

In exercise of the powers conferred by sub-section (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby specifies on, -

- (i) unmanufactured tobacco, bearing a brand name, falling under tariff heading 2401 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (ii) chewing tobacco falling under tariff item 2403 99 10 of the said Tariff Act; and
- (iii) Jarda scented Tobacco falling under tariff item 2403 99 30 of the said Tariff Act, (hereinafter referred to as specified goods) manufactured with the aid of packing machine and packed in pouches having retail sale prices as specified in column (2) of Table-1 below, the rates of duty specified in the corresponding entry in column (3) or column (4) or column (5) or column (6) or column (7) of the said Table, as the case may be :

TABLE-1

S. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (Rs. in lacs)				Chewing tobacco commonly known as filter khaini
		Unmanufactured Tobacco		Chewing tobacco		
		Without lime tube/ lime pouches	With lime tube/ lime pouches	Without lime tube/ lime pouches	With lime tube/ lime pouches	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Upto Re.1	8.00	7.75	5.75	5.50	5.50
2.	From Re.1.01 to Rs. 1.50	12.00	11.50	8.50	8.00	8.00
3.	From Rs. 1.51 to Rs. 2.00	14.25	13.50	10.25	9.75	10.00
4.	From Rs. 2.01 to Rs. 3.00	21.50	20.25	15.25	14.50	14.25
5.	From Rs. 3.01 to Rs. 4.00	26.75	25.00	19.00	17.75	18.00
6.	From Rs. 4.01 to Rs. 5.00	33.50	31.25	23.75	22.25	21.00
7.	From Rs. 5.01 to Rs. 6.00	40.00	37.50	28.50	26.75	24.25
8.	From Rs. 6.01 to Rs. 7.00	63.25	59.75	45.25	42.75	27.00
9.	From Rs. 7.01 to Rs. 8.00	63.25	59.75	45.25	42.75	29.50
10.	From Rs. 8.01 to Rs. 9.00	63.25	59.75	45.25	42.75	31.50
11.	From Rs. 9.01 to Rs. 10.00	63.25	59.75	45.25	42.75	33.50
12.	From Rs. 10.01 to Rs. 15.00	89.75	84.5	64	60.25	33.5 + 5 * (P-10)
13.	From Rs. 15.01 to Rs. 20.00	112.50	107.25	80.25	76.50	
14.	From Rs. 20.01 to Rs. 25.00	132	125.25	94	89.25	
15.	From Rs. 25.01 to Rs. 30.00	150.25	142.50	107.25	101.50	
16.	From Rs. 30.01 to Rs. 35.00	163	153.75	116.25	109.75	
17.	From Rs. 35.01 to Rs. 40.00	175.75	165.25	125.50	118	
18.	From Rs. 40.01 to Rs. 45.00	186	178	132.5	127	
19.	From Rs. 45.01 to Rs. 50.00	197.75	189	141	135	
20.	Rs.50.01 and above	197.75 + 3.96 * (P-50)	189 + 3.78 * (P-50)	141 + 2.82 * (P-50)	135 + 2.70 * (P-50)	

Appendix–H : Central Excise Notifications

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		<i>Where 'P' above represents Retail Sale Price of the pouch for which duty rate is to be determined</i>					

Provided that in respect of Filter khaini, the entry in column no.(2) of S.No.12 the table shall be read as “Rs. 10.01 and above”.

Illustration 1– The rate of duty per packing machine per month for a chewing tobacco (other than filter khaini) and Jarda Scented Tobacco pouch not containing lime tube and having retail sale price of Rs.55.00 (i.e. ‘P’) shall be = Rs. 197.75 + 3.96*(55-50) lakhs = Rs. 217.55 lakhs”

Illustration 2– The rate of duty per packing machine per month for a Filter Khaini pouch having retail sale price of Rs.15.00 (i.e. ‘P’) shall be = Rs. 33.5 + 5*(15-10) lakhs = Rs. 58.50 lakhs”; and

Explanation 1– For the purposes of this notification, “packing machine” includes all types of Form, Fill and Seal (FFS) machines and Profile Pouch Making Machine, by whatever names called, whether vertical or horizontal, with or without collar, single-track or multi-track, and any other type of packing machine used for packing of pouches of notified goods.

Explanation 2– For the purposes of this notification, if there are multiple track or multiple line packing machines, each such track or line shall be deemed to be one individual packing machine for the purposes of calculation of the duty liability.

Explanation 3– For the purposes of this notification, “retail sale price” means the maximum price at which the specified goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like and the price is the sole consideration for the sale:

Provided that where on the package, more than one retail sale price is declared, the maximum of such retail sale prices shall be deemed to be the retail sale price :

Provided further that if the goods are cleared in wholesale packages containing a number of standard packages with retail sale price declared on them, then, such declared retail sale price shall be taken into consideration for determining the rate of duty under respective serial numbers referred to in Table-1.

Explanation 4– For the purposes of this notification, ‘brand name’ means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and a person using such name or mark with or without any indication of the identity of that person.

Explanation 5– For the purposes of this notification, “filter khaini” means chewing tobacco which is packed in sachets of filter paper or fabric before being packed in pouches with the aid of a packing machine”.

2. The number of packing machines for the purpose of computation of the rate of excise duty specified in the opening paragraph shall be determined in terms of Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010.

3. The duty levied and collected on such specified goods shall be the aggregate of the duty leviable under the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005), the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001) which is levied only in case of chewing tobacco, Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004) and Secondary and Higher Education Cess leviable under section 1 136 of the Finance Act, 2007 (22 of 2007) and shall be apportioned in the ratios specified in the Table-2 below.

TABLE-2

S. No.	Duty	Duty ratio for unmanufactured tobacco	Duty ratio for chewing tobacco
(1)	(2)	(3)	(4)
1.	The duty leviable under the Excise Act, 1944	0.8956	0.7665
2.	The additional duty of excise leviable under section 85 of the Finance Act, 2005	0.0753	0.0767
3.	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001	Not applicable	0.1277
4.	Education Cess leviable under section 91 of the Finance Act, 2004	0.0194	0.0194
5.	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007	0.0097	0.0097

4. This notification shall come into force on the 8th March, 2010.

Exemption from Education Cess to the items covered under tenth Schedule of the Finance Act, 2010

Ntfn 28-CE dated 22.06.2010

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sections 91 and 93 of the Finance (No.2) Act, 2004 (23 of 2004), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in the Tenth Schedule to the Finance Act,2010 (14 of 2010) from the Education Cess leviable thereon under the said sections 91 and 93 of the said Finance (No.2) Act.

Exemption from Higher Education Cess to the items covered under tenth Schedule of the Finance Act, 2010

Ntfn 29-CE dated 22.06.2010

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sections 136 and 138 of the Finance Act, 2007 (22 of 2007), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts

Appendix–H : Central Excise Notifications

all goods specified in the Tenth Schedule to the Finance Act, 2010 (14 of 2010) from the Higher Education Cess leviable thereon under the said sections 136 and 138 of the said Finance Act.

Effective duty on the goods specified @ 1% if credit taken

Ntfn 01-CE dated 01.03.2011

As amended by 21/2011-CE dated 24.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below and falling under Chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise leviable thereon under the said Central Excise Act, as is in excess of the amount calculated at the rate of 1% *ad valorem*:

Provided that nothing contained in this notification shall apply to the goods in respect of which credit of duty on inputs or tax on input services has been taken under the provisions of the CENVAT Credit Rules, 2004.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of the excisable goods
(1)	(2)	(3)
1.	1302 19 20, 1302 19 30	Cashew shell liquid (CNSL)
2.	1404 90 50	Indian Katha
3.	1501 00 00	All goods
4.	1502	All goods
5.	1503 00 00	All goods
6.	1504, 1505, 1506	All goods
7.	1516 10 00	All goods
8.	151710	Margarine
9.	16	All goods
10.	1901 10	All goods put up in unit containers
11.	1902 other than 1902 40 10 and 1902 40 90	All goods
12.	1903 00 00	All goods
13.	1904 10 20	Paws, Mudi and the like
14.	20	All goods
15.	2101	Coffee or tea pre-mixes
16.	2103	Sauces, ketchup and the like and preparations therefor
17.	2104	Soups and broths and preparations thereof
18.	2105 00 00	All goods
19.	2106 90	All kinds of food mixes, including instant food mixes
20.	2106 90 30	Betelnut product known as 'supari'
21.	2106 90 92	Sterilized or Pasteurised miltone
22.	2106 90 99	(i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients
23.	2202 90 10	All goods
24.	2202 90 20	All goods
25.	2202 90 30	Flavoured Milk of Animal origin
26.	2202 90 90	Tender coconut water
27.	26 or any chapter	Fly ash
28.	2701	All goods
29.	2702	All goods
30.	2703	All goods
31.	2704	All goods
32.	2706	All goods
33.	28 or 38	Silicon in all forms other than silicon wafers
34.	2847 00 00	Medicinal grade hydrogen peroxide
35.	28,29 or 30	Anaesthetics
36.	28	Potassium Iodate

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(1)	(2)	(3)
37.	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia
38.	30	Intravenous fluids, which are used for sugar, electrolyte or fluid replenishment
39.	3002 20 or 3002 30 00	Vaccines (other than those specified under the National Immunisation Program)
40.	31	All goods, other than those which are clearly not to be used as fertilisers
41.	3215 90 10	Fountain pen ink
42.	3215 90 20	Ball pen ink
43.	3215 90 40	Drawing ink
44.	3306 10 10	Tooth Powder
45.	3406 00 10	Candles
46.	3824 50 10	Ready-mix concrete(RMC)
47.	39	Products of jute and phenolic resins manufactured by pultrusion process, containing at least forty per cent. by weight of jute
48.	3903	Unexpanded polystyrene beads purchased by the Malaria Research Centre
49.	3916 10 20, 3916 20 11, 3916 20 91 or 3916 90 10	Canes of polymers, plastics or vegetable products
50.	39 or 40	Nipples for feeding bottles
51.	4015	Surgical rubber gloves or medical examination rubber gloves
52.	44 or any Chapter	Resin bonded bamboomat board, with or without veneer in between
53.	4410 or 4411	Coir composite boards, coir matting boards, coir boards
54.	4601	All goods
55.	4602	All goods
56.	4701 00 00	All goods
57.	4702 00 00	All goods
58.	4703	All goods
59.	4704	All goods
60.	4705	All goods
61.	4706	All goods
62.	48 or any chapter	Leather board
63.	4802	Writing or printing paper for printing of educational textbooks
64.	4802	Paper or paperboard, in the manufacture of which,- (i) the principal process of lifting the pulp is done by hand; and (ii) if power driven sheet forming equipment is used, the Cylinder Mould Vat does not exceed 40 inches
65.	4817	Letters, envelopes, lettercards and plain postcards
66.	4818 40 10	All goods
67.	4818 40 90	All goods
68.	4820	Notebooks and exercise books
69.	4909	All goods
70.	4910	All goods
71.	5601 10 00	All goods
72.	57	The following goods, namely:- (a) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations; (b) Carpets and other textile floor coverings, knotted, woven, tufted or flocked of coconut fibres (coir) or jute, whether or not made up, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of machines; and (c) Other carpets and other textile floor coverings of coconut fibres(coir) or jute, whether or not made up. Explanation – For the purpose of Chapter 57 the term ‘machines’ shall not include manually operated implements, used independently by hand, such as hooking guns, tufting guns and knitted guns.
73.	5805	All goods
74.	5807	All goods

Appendix–H : Central Excise Notifications

(1)	(2)	(3)
75.	5906 10 00	Adhesive tapes of a width not exceeding 20 cm
76.	6305	Laminated jute bags
77.	6602 00 00	All goods
78.	68 or 69	Sand lime bricks
79.	69	Burnt Clay tiles conforming to IS specification No.3367-1975
80.	69	Ceramic tiles, on which the appropriate duty of excise under the First Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975) has already been paid, subjected to the process of printing, decorating or ornamenting in a factory which does not have the facilities (including plant and equipment) of producing ceramic tiles.
81.	6901 00 10	All Goods
82.	6904 10 00	All goods
83.	6905 10 00	Roofing tiles
84.	70	Glassware produced by mouth –blown process
85.	7015 10	Glasses for corrective spectacles and flint buttons
86.	7020 00 11, 7020 00 12 or 7020 00 21	All Goods
87.	7104 10 00	All goods
88.	7113	Articles of jewellery manufactured or sold under a brand name Explanation – 1. For the purpose of this exemption, ‘brand name’ means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person. 2. Hallmarking of the jewellery shall not be considered to be branding. 3. An identity put by a jeweller or the job worker, commonly known as ‘house-mark’ shall not be considered as brand name.
89.	7114	Articles, other than jewellery, of- (a) gold, (b) silver, (c) platinum, (d) palladium, (e) rhodium, (f) iridium, (g) osmium, or (h) ruthenium, manufactured or sold under a brand name. Explanation – 1. For the purpose of this exemption, ‘brand name’ means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person. 2. An identity put by a jeweller or the job worker, commonly known as ‘house-mark’ shall not be considered as brand name.
90.	7310 or 7326 or any other Chapter	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners
91.	7321 or 7418 19 or 7419 99	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy
92.	7319	Sewing needles
93.	7323 or 7418 or 7615	All goods other than parts and pressure cookers
94.	8215	All goods
95.	8421 21 20	Water filters functioning without electricity and replaceable kits thereof
96.	844250	Printing blocks and printing types
97.	8452	Sewing machines other than those with inbuilt motors
98.	8479	Briquetting plant and machinery using agri-municipal waste
99.	8479	Composting Machines
100.	8517 or 8525 60	Radio trunking terminals

Appendix–H : Central Excise Notifications

(1)	(2)	(3)
101.	8517	Wireless data modem cards with PCMCIA or USB or PCI express ports
102.	8523	The following goods, namely:- (a) Recorded audio compact discs (CDs); (b) Recorded video compact discs (VCDs); (c) Recorded digital video discs (DVDs);
103.	8523	The following goods, namely:- (a) Sound recorded magnetic tapes of width not exceeding 6.5 millimeters, whether in spools, or reels or in other form of packing; (b) Recorded media for television and sound recording such as video tapes and video discs; (c) Recorded audio cassettes
104.	8523 52	Recorded smart cards
105.	8523 59 10	Recorded proximity cards and tags
106.	8601 to 8606	All goods (except Railway track machines falling under tariff item 8604 00 00)
107.	8712	Bicycles and other cycles
108.	8801	All goods
109.	8804	All goods
110.	8805	All goods
111.	8901	All goods
112.	8904	All goods
113.	8905	All goods
114.	8906 90 00	All goods
115.	9001 40, 9001 50 00, or 9001 90 90	Spectacle lenses and intraocular lenses
116.	9004 90	Spectacles
117.	9017	Drawing instruments
118.	9017, 8486 40 00	Mathematical calculating instruments and pantographs
119.	9017	Other drawing and marking out instruments
120.	9027	Kits manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, for testing narcotic drugs and psychotropic substances Explanation – For the purposes of this entry,- (a) “narcotic drugs” and “psychotropic substances” shall have the meanings respectively assigned to them in clause (xiv) and clause (xxiii) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985); (b) “kits for testing narcotic drugs and psychotropic substances” means kits consisting of chemical reagents in small bottles for testing narcotic drugs and psychotropic substances manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, including test tubes droppers, test plates and similar other accessories supplied with such kits
121.	9301	Military weapons, other than revolvers, pistols, swords cut lasses, bayonets, lances etc.
122.	9404	Coir products
123.	9404	Products wholly made of quilted textile materials
124.	9405	Hurricane lanterns
125.	9405 50 31	Kerosene pressure lantern
126.	95	Sports goods other than articles and equipments for general physical exercise
127.	9606	Buttons of plastics or base metals, not covered with textile materials; buttons of coconut shell or wood; other buttons;
128.	9608	Following goods, namely:- (i) Pens of value not exceeding Rs. 200 per piece; (ii) Ball point pens of value not exceeding Rs. 200 per piece; (iii) Refills of ball point pens specified in (ii) above;
129.	9608, 9609	Pencils, pencil leads
130.	9609	Crayons, pastels, drawing charcoals, writing or drawing chalks and tailor’s chalk

Effective duty on goods specified @ 5%

Appendix–H : Central Excise Notifications

Ntfn 02-CE dated 01.03.2011

As amended by 22/2011-CE dated 24.03.2011:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below and falling under Chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), specified in corresponding entry in column (2) of the said Table, from so much of the duty of excise leviable thereon under the said Central Excise Act, as is in excess of the amount calculated at the rate of 5% *ad valorem*:

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of the excisable goods
(1)	(2)	(3)
1.	1302 19 20, 1302 19 30	Cashew shell liquid (CNSL)
2.	151710	Margarine
3.	1904 10 20	Paws, Mudi and the like
4.	20	All goods
5.	2101	Coffee or tea pre-mixes
6.	2103	Sauces, ketchup and the like and preparations therefor
7.	2104	Soups and broths and preparations therefor
8.	2106 90	All kinds of food mixes, including instant food mixes
9.	2106 90 30	Betelnut product known as 'supari'
10.	2106 90 99	(i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients
11.	2202 90 20	All goods
12.	2202 90 30	Flavoured Milk of Animal origin
13.	2202 90 90	Tender coconut water
14.	26 or any chapter	Fly ash
15.	28 or 38	Silicon in all forms other than silicon wafers
16.	2847 00 00	Medicinal grade hydrogen peroxide
17.	28,29 or 30	Anaesthetics
18.	28	Potassium Iodate
19.	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia
20.	30	Intravenous fluids, which are used for sugar, electrolyte or fluid replenishment
21.	31	All goods, other than those which are clearly not to be used as fertilizers
22.	3215 90 40	Drawing ink
23.	3306 10 10	Tooth Powder
24.	3406 00 10	Candles
25.	39	Products of jute and phenolic resins manufactured by pultrusion process, containing at least forty per cent. by weight of jute
26.	3903	Unexpanded polystyrene beads purchased by the Malaria Research Centre
27.	39 or 40	Nipples for feeding bottles
28.	4015	Surgical rubber gloves or medical examination rubber gloves
29.	44 or any Chapter	Resin bonded bamboomat board, with or without veneer in between
30.	4410 or 4411	Coir composite boards, coir matting boards, coir boards
31.	48 or any chapter	Leather board
32.	4802	Writing or printing paper for printing of educational textbooks
33.	4802	Paper or paperboard, in the manufacture of which,- (i) the principal process of lifting the pulp is done by hand; and (ii) if power driven sheet forming equipment is used, the Cylinder Mould Vat does not exceed 40 inches
34.	4818 40 10	All goods

(1)	(2)	(3)
35.	4818 40 90	All goods
36.	4820	Notebooks and exercise books
37.	57	The following goods, namely:- (a) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations; (b) Carpets and other textile floor coverings, knotted, woven, tufted or flocked of coconut fibres (coir) or jute, whether or not made up, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of machines; and (c) Other carpets and other textile floor coverings of coconut fibres(coir) or jute, whether or not made up. Explanation – For the purpose of Chapter 57 the term ‘machines’ shall not include manually operated implements, used independently by hand, such as hooking guns, tufting guns and knitted guns.
38.	5906 10 00	Adhesive tapes of a width not exceeding 20 cm
39.	6305	Laminated jute bags
40.	6602 00 00	All goods
41.	68 or 69	Sand lime bricks
42.	69	Burnt Clay tiles conforming to IS specification No.3367-1975
43.	69	Ceramic tiles, on which the appropriate duty of excise under the First Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975) has already been paid, subjected to the process of printing, decorating or ornamenting in a factory which does not have the facilities (including plant and equipment) of producing ceramic tiles.
44.	6904 10 00	All goods
45.	6905 10 00	Roofing tiles
46.	70	Glassware produced by mouth –blown process
47.	7015 10	Glasses for corrective spectacles and flint buttons
48.	7113	Articles of jewellery manufactured or sold under a brand name Explanation – 1. For the purpose of this exemption, ‘brand name’ means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person. 2. Hallmarking of the jewellery shall not be considered to be branding. 3. An identity put by a jeweller or the job worker, commonly known as ‘house-mark’ shall not be considered as brand name.
49.	7114	Articles, other than jewellery, of- (a) gold, (b) silver, (c) platinum, (d) palladium, (e) rhodium, (f) iridium, (g) osmium, or (h) ruthenium, manufactured or sold under a brand name. Explanation – 1. For the purpose of this exemption, ‘brand name’ means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person. 2. An identity put by a jeweller or the job worker, commonly known as ‘house-mark’ shall not be considered as brand name.
50.	7310 or 7326 or any other Chapter	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners

Appendix–H : Central Excise Notifications

(1)	(2)	(3)
51.	7321 or 7418 19 or 7419 99	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy
52.	7319	Sewing needles
53.	7323 or 7418 or 7615	All goods other than parts and pressure cookers
54.	8215	All goods
55.	Omitted.	
56.	8421 21 20	Water filters functioning without electricity and replaceable kits thereof
57.	844250	Printing blocks and printing types
58.	8452	Sewing machines other than those with inbuilt motors
59.	8479	Composting Machines
60.	8517 or 8525 60	Radio trunking terminals
61.	8517	Wireless data modem cards with PCMCIA or USB or PCI express ports
62.	8523	The following goods, namely:- (a) Recorded audio compact discs (CDs); (b) Recorded video compact discs (VCDs); (c) Recorded digital video discs (DVDs); (d) Sound recorded magnetic tapes of width not exceeding 6.5 millimeters, whether in spools, or reels or in other form of packing; (e) Recorded media for television and sound recording such as video tapes and video discs; (f) Recorded audio cassettes
63.	8523 52	Recorded smart cards
64.	8523 59 10	Recorded proximity cards and tags
65.	8601 to 8606	All goods (except Railway track machines falling under tariff item 8604 00 00)
66.	8712	Bicycles and other cycles
67.	9001 40, 9001 50 00, or 9001 90 90	Spectacle lenses and intraocular lenses
68.	9004 90	Spectacles
69.	9017, 8486 40 00	Mathematical calculating instruments and pantographs
70.	9017	Other drawing and marking out instruments
71.	9027	Kits manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, for testing narcotic drugs and psychotropic substances Explanation – For the purposes of this entry,- (a) 'narcotic drugs' and 'psychotropic substances' shall have the meanings respectively assigned to them in clause (xiv) and clause (xxiii) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985); (b) 'kits for testing narcotic drugs and psychotropic substances' means kits consisting of chemical reagents in small bottles for testing narcotic drugs and psychotropic substances manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, including test tubes droppers, test plates and similar other accessories supplied with such kits
72.	9404	Coir products
73.	9404	Products wholly made of quilted textile materials
74.	9405 50 31	Kerosene pressure lantern
75.	95	Sports goods other than articles and equipments for general physical exercise
76.	9608	Following goods, namely:- (i) Pens of value not exceeding Rs. 200 per piece; (ii) Ball point pens of value not exceeding Rs. 200 per piece; (iii) Refills of ball point pens specified in (ii) above; (iv) Pencils

Effective duty on Mobile Phones including Cellular Phones

Ntfn 20-CE dated 24.03.2011

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts mobile handsets including cellular phones, falling under chapter 85 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from so much of the duty of excise leviable thereon under the said First Schedule, as is in excess of the amount calculated at the rate of 1% *ad valorem*.