

XI. NOTIFICATIONS PRESCRIBING EFFECTIVE RATES OF DUTY ON THE GOODS OF VARIOUS CHAPTERS

GENERAL EXEMPTION No. 48

Exemption to all the goods falling within the Schedule to the Additional Duties of Excise (Textile & Textile Articles) Act.

[Notfn. No. 31/04-CE, dt. 9.7.2004

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.

GENERAL EXEMPTION No. 48A

Exemption to all goods falling within the Schedule to the Additional Duties of Excise (Textile & Textile Articles) Act.

[Notfn. No. 30/12-CE, dt. 9.7.2012 as amended by 17/13, 21/13, 22/13, 31/13, 5/14]

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 sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a Focus Market Scheme duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.14 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from,-

- (i) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (ii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and
- (iii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).

2. The exemption shall be subject to the following conditions, namely:-

- (a) that said scrip is issued against exports to the countries notified in Appendix 37C of the Handbook of Procedures, Volume I in terms of entitlement under paragraph 3.14.5(e) of the Foreign Trade Policy, as the case may be:

Provided that the following categories of exports specified in paragraph 3.17.2 and 3.14.3 of the Foreign Trade Policy shall not be counted for calculation of export performance or for computation of entitlement under the paragraph 3.14.2 of the Foreign Trade Policy, namely:-

- (i) Export Oriented Units or Electronic Hardware Technology Parks or Biotechnology Parks which are availing direct tax benefits or exemption;
 - (ii) Export of imported goods covered under Para 2.35 of the Foreign Trade Policy;
 - (iii) Exports through transshipment, meaning thereby that exports originating in third country but transhipped through India;
 - (iv) Deemed Exports;
 - (v) Exports made by Special Economic Zone units or Special Economic Zone products exported through Domestic Tariff Area units;
 - (vi) Items, which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC (HS);
 - (vii) Supplies made to Special Economic Zone units;
 - (viii) Service Exports;
 - (ix) Diamonds and other precious, semi precious stones;
 - (x) Gold, silver, platinum and other precious metals in any form, including plain and studded jewellery;
 - (xi) Ores and Concentrates, of all types and in all forms;
 - (xii) Cereals, of all types;
 - (xiii) Sugar, of all types and in all forms;
 - (xiv) Crude or Petroleum oil and Crude or Petroleum based products covered under ITC HS codes 2709 to 2715, of all types and in all forms; and
 - (xv) Export of milk and milk products covered under ITC HS Codes 0401 to 0406, 19011001, 19011010, 2105 and 3501;
 - (xvi) Export of Meat and Meat Products;
 - (xvii) Export of Cotton;
 - (xviii) Export of Cotton Yarn;
 - (xix) Export which are subject to Minimum Export Price or Export Duty:
- (b) that the benefits under this notification shall not be available to clear the items listed in Appendix 37B of the Handbook of Procedures, Volume I;
- (c) that the benefits under this notification shall not be available to goods or items, the imports of which are not permitted against the said scrip;
- (d) that the said scrip is registered with the Customs authority at the port of registration (hereinafter referred as the said Customs authority);
- (e) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;
- (f) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 93/2009-Customs, dated the 11th September, 2009 debits made under notification No. 6 of 2013 -Service Tax, dated the 18th April, 2013 and this exemption, shall debit the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;
- (g) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs authority to the said Officer along with an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest;
- (h) that based on the said written advice and undertaking, the said Officer endorses the clearance particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this

exemption, which were debited by the said Customs authority, and keeps a record of such clearances;

- (i) that the manufacturer retains a copy of the said scrip, debited by the said Customs authority and endorsed by the said Officer and duly attested by the holder of the scrip, in support of the clearance under this notification; and
- (j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), against the amount debited in the said scrip and validated at the time of clearance.

Provided further that for the purpose of calculation of export performance or for computation of entitlement under paragraph 3.14.4 or paragraph 3.14.5 of the Foreign Trade Policy, the incremental growth shall be in respect of each exporter [Importer Exporter Code (IEC) holder] without any scope of combining the export for group company or for transferring export performance from any other IEC holder and the incremental growth shall be in terms of freely convertible currency to the designated markets. The following categories of exports shall not be counted for calculation of export performance or for computation of entitlements:

- (i) Export of imported goods or exports made through trans-shipment;
- (ii) Export from SEZ/ EOU /EHTP /STPI /BTP/FTWZ;
- (iii) Deemed Exports;
- (iv) Service Exports;
- (v) Third Party exports;
- (vi) Diamond, Gold, Silver, Platinum, other precious metal in any form including plain and studded jewellery and other precious and semi-precious stones;
- (vii) Ores and concentrates of all types and in all formations;
- (viii) Cereals of all types;
- (ix) Sugar of all types and all forms;
- (x) Crude / petroleum oil and crude / primary and base products of all types and all formulations;
- (xi) Export of milk and milk products;
- (xii) Export performance made by one exporter on behalf of other exporter;
- (xiii) Supplies made to SEZ units;
- (xiv) Items, export of which requires an export authorisation (except SCOMET);
- (xv) Export of Meat and Meat Products;
- (xvi) Exports to Singapore, UAE and Hong Kong,
- (xvii) SEZ/EOU/EHTP/BTP/FTWZ products exported through DTA units;
- (xviii) Cotton (for the paragraph 3.14.5 of the Foreign Trade Policy);
- (xix) Omitted
- (xx) Export which are subject to Minimum Export Price or Export Duty (for the paragraph 3.14.5 of the Foreign Trade Policy).

Explanation - For the purposes of this notification,-

(A) "Foreign Trade Policy" means the Foreign Trade Policy, 2009-14, published by the Government of India in the Ministry of Commerce and Industry, vide notification No.01 (RE 2012)/2009-2014, dated the 5th June, 2012.

(B) "Handbook of Procedures Volume 1" means the Handbook of Procedures Volume 1, 2009-14, published by the Government of India in the Ministry of Commerce and Industry, vide Public Notice No.01 (RE 2012)/2009-2014, dated the 5th June, 2012.

(C) "Regional Authority" means the authority competent to grant a duty credit scrip under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992).

GENERAL EXEMPTION No. 48B**Exemption to all goods falling within the Schedule to the Additional Duties of Excise (Textile & Textile Articles) Act.****[Notfn. No. 31/12-CE, dt. 9.7.2012 as amended by 15/13]**

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 sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts capital goods specified in the Table annexed hereto, when cleared against an Agri. Infrastructure Incentive Scrip duty credit scrip issued to an exporter by the Zonal Office, Central Licensing Area, New Delhi in accordance with paragraph 3.13.4 of the Foreign Trade Policy (hereinafter referred to as the said scrip) under Vishesh Krishi and Gram Udyog Yojana (Special Agriculture and Village Industry Scheme) from,-

- (i) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (ii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and
- (iii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).

2. The exemption shall be subject to the following conditions, namely:-

- (a) that the said scrip is issued to a Status Holder who is exporter of products specified in paragraph 3.13.4 of the Foreign Trade Policy:

Provided that the following categories of exports specified in paragraph 3.17.2 of the Foreign Trade Policy shall not be counted for calculation of export performance or for computation of entitlement under the Scheme, namely:-

- (i) Export Oriented Units or Electronic Hardware Technology Parks or Biotechnology Parks, which are availing direct tax benefits or exemption;
- (ii) Export of imported goods covered under Para 2.35 of the Foreign Trade Policy;
- (iii) Exports through transshipment, meaning thereby that exports originating in third country but trans-shipped through India;
- (iv) Deemed Exports;
- (v) Exports made by Special Economic Zone units or Special Economic Zone products exported through Domestic Tariff Area units; and
- (vi) Items, which are restricted or prohibited for export under Schedule -2 of Export Policy in ITC (HS);

- (b) that the benefits under this notification shall not be available for clearance of the items listed in Appendix 37B of the Hand Book of Procedures, Volume I;
- (c) that the benefits under this notification shall not be available to goods or items, the imports of which are not permitted against the said scrip;
- (d) that the scrip shall be non-transferable:

Provided that the scrip shall be transferable amongst Status Holders for procurement of Cold Chain equipment:

Provided further that the scrip shall be transferable for procurement of Cold Chain equipment by units in a Food Park recognized by the Ministry of Food Processing Industries. The term 'units' shall not include developers;

Provided also that the said scrip shall be transferable by the status holder, to whom it was issued, to its supporting manufacturer, who is neither a status holder nor has a unit (the term unit shall not include developer) in a Park recognised by the Ministry of Food Processing Industries, if such transfer is endorsed by the Regional Authority during the period of validity of the said scrip and upon such endorsement, the validity of the said scrip remains unchanged.

- (e) that the capital goods cleared under this exemption shall be utilized as per clause (d) of paragraph 3.13.4 of the Foreign Trade Policy;
- (f) that the capital goods cleared under this exemption shall be subject to actual user condition;
- (g) that the said scrip is registered with the Customs authority at the port of registration (hereinafter referred as the said Customs authority);
- (h) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption
- (i) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 94/2009-Customs, dated the 11th September, 2009 and this exemption, shall debit the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;
- (j) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs authority to the said Officer along with an undertaking addressed to the said Officer that—
 - (A) in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest.;
 - (B) he shall comply with the actual user condition and also utilize the capital goods as per sub-paragraph (d) of paragraph 3.13.4 of the Foreign Trade Policy and that in case of non compliance of these conditions he shall pay on demand an amount equal to the duty leviable, but for the exemption contained herein together with applicable interest;
- (k) that based on the said written advice and undertaking, the said Officer endorses the clearance particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this exemption, which were debited by the said Customs authority, and keeps a record of such clearances;(l) that the manufacturer retains a copy of the said scrip, debited by the said Customs authority and endorsed by the said Officer and duly attested by the holder of the scrip, in support of the clearance under this notification; and
- (m) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback

or CENVAT credit of the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), against the amount debited in the said scrip and validated at the time of clearance.

Explanation - For the purposes of this notification, -

(A) "Foreign Trade Policy" means the Foreign Trade Policy, 2009-14, published by the Government of India in the Ministry of Commerce and Industry, vide notification No.01 (RE 2012)/2009-2014, dated the 5th June, 2012.

(B) "Handbook of Procedures Volume 1" means the Handbook of Procedures Volume 1, 2009-14, published by the Government of India in the Ministry of Commerce and Industry, vide Public Notice No. 01 (RE 2012)/2009-2014, dated the 5th June, 2012.

(C) "Status Holder" means the person having status category of 'Export House' or 'Star Export House' or 'Trading House' or 'Star Trading House' or 'Premier Trading House', as the case may be, as mentioned in para 3.10.2 of the Foreign Trade Policy.

Table

Sl. No.	Description
1	Cold storage units (including Controlled Atmosphere and Modified Atmosphere Stores); Precooling Units and Mother Storage Units for Onions.
2	Pack Houses; the Pack House equipments notified in Appendix 37 F of Hand Book of Procedures Volume 1, namely:- (1) Packing grading equipments for fruits and veg etables, (2) Equipments for ripening of fruits including ethylene generator, (3) Adiabatic humidifiers for cold rooms, (4) Gas sensor and controlled system covering CO ₂ , ethylene and oxygen levels, (5) Ethylene scrubbers, (6) CO ₂ scrubbers, (7) Blast freezers for IQF plants, (8) Doors for gastight rooms, applications like CA, Banana/fruit ripening, (9) Nitrogen generators, (10) Gas controlling systems for CA stores, (11) Bulk bins for CA stores, (12) Reach stackers for cold stores and ware houses, (13) Belt driven conveyors for bulk handling of cargo and (14) Gantry cranes, unloading, mechanized loaders for bulk and break bulk cargo.
3	Reefer Van or Containers

GENERAL EXEMPTION No. 48C

Exemption to all goods falling within the Schedule to the Additional Duties of Excise (Textile & Textile Articles) Act.

[Notfn. No. 32/12-CE, dt. 9.7.2012 as amended by 17/13]

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 sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a Vishesh Krishi and Gram Udyog Yojana (Special Agriculture and Village Industry Scheme) duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.13.2 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from,-

- (i) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (ii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and
- (iii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).

2. The exemption shall be subject to the following conditions, namely:-

- (a) that the said scrip is issued against exports of the products listed in Appendix 37A of the Handbook of Procedures, Volume I of the Foreign Trade Policy:

Provided that the following categories of exports specified in paragraph 3.17.2 of the Foreign Trade Policy shall not be counted for calculation of export performance or for computation of entitlement under the Vishesh Krishi and Gram Udyog Yojana, namely:-

- (i) export oriented units or electronic hardware technology parks or biotechnology parks which are availing direct tax benefits or exemption;
- (ii) Export of imported goods covered under Para 2.35 of the Foreign Trade Policy;
- (iii) Exports through transshipment, meaning thereby that exports originating in third country but trans-shipped through India;
- (iv) Deemed Exports;
- (v) Exports made by Special Economic Zone units or Special Economic Zone products exported through Domestic Tariff Area units;
- (vi) Items, which are restricted or prohibited for export under Schedule -2 of Export Policy in ITC (HS);

- (b) that the benefits under this notification shall not be available for clearance of the items listed in Appendix 37B of the Handbook of Procedures, Volume I;

- (c) that the benefits under this notification shall not be available to goods or items, the imports of which are not permitted against the said scrip;

- (d) that the said scrip is registered with the Customs authority at the port of registration (hereinafter referred as the said Customs authority);

- (e) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;

- (f) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 95/2009-Customs, dated the 11th September, 2009 debits made under notification No. 8 of 2013 -Service Tax, dated the 18th April, 2013 and this exemption, shall debit the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;

- (g) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs authority to the said Officer along with an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest;

- (h) that based on the said written advice and undertaking, the said Officer endorses the clearance particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this

exemption, which were debited by the said Customs authority, and keeps a record of such clearances;

- (i) that the manufacturer retains a copy of the said scrip, debited by the said Customs authority and endorsed by the said Officer and duly attested by the holder of the scrip, in support of the clearance under this notification; and
- (j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), against the amount debited in the said scrip and validated at the time of clearance.

Explanation - For the purposes of this notification,-

- (A) "Foreign Trade Policy" means the Foreign Trade Policy, 2009-14, published by the Government of India in the Ministry of Commerce and Industry, vide notification No.01 (RE 2012)/2009-2014, dated the 5th June, 2012.
- (B) "Handbook of Procedures Volume 1" means the Handbook of Procedures Volume 1, 2009-14, published by the Government of India in the Ministry of Commerce and Industry, vide Public Notice No. 01 (RE 2012)/2009-2014, dated the 5th June, 2012.
- (C) "Regional Authority" means the authority competent to grant a duty credit scrip under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992).

GENERAL EXEMPTION No. 48D

Exemption to all goods falling within the Schedule to the Additional Duties of Excise (Textile & Textile Articles) Act.

[Notfn. No. 33/12-CE, dt. 9.7.2012 as amended by 15/13, 17/13]

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 sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts capital goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a Status Holder Incentive Scheme duty credit scrip issued to a Status Holder by the Regional Authority in accordance with paragraph 3.16 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from,-

- (i) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (ii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and
- (iii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).

2. The exemption shall be subject to the following conditions, namely:-

- (a) that the said scrip has been issued by the Regional Authority to a Status Holder against exports of the products of the sectors namely, leather (excluding finished leather), textiles and jute, handicrafts, engineering

(excluding iron and steel, nonferrous metals in primary or intermediate forms, automobiles and two wheelers, nuclear reactors and parts and ships, boats and floating structures), plastics and basic chemicals (excluding pharma products) made during 2009-10, 2010-11, 2011-12 or 2012-13 or against exports of the following products made during 2010-11, 2011-12 or 2012-13, namely:-

- (i) the chemical and allied products (other than bulk minerals, granite or stones, processed minerals, cement, clinkers and asbestos) of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), namely, rubber products covered under headings 4001 to 4010 and 4014 to 4017; paints, varnishes and allied products covered under headings 3208, 3209 and 3210; glass and glassware covered under Chapter 70; plywood and allied products covered under Chapter 44; ceramics or refractories covered under Chapter 69; paper, paper boards and paper products covered under Chapter 48; books, publications and printings covered under Chapter 49; animal by-products covered under headings 35030030, 05069099, 05079010, 05079020, 05079050, 23011010, 23011090, 96062910, and 96063010; ossein and gelatine covered under headings 05061039 and 35030020; graphite products covered under headings 3801, 85451100 and 85451900 and explosives covered under headings 3601, 3602 and 3603; products covered under headings 3201, 32029010, 32030010, 3604, 3605, and 38021000;
- (ii) electronic products;
- (iii) sports goods and toys covered under Chapter 95 and headings 420321, 650610 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- (iv) the engineering products covered under Chapter 72 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), namely, (i) iron and steel (ii) pipes and tubes (iii) ferro alloys:

Provided that, the following exports shall not be considered for computation of entitlement under the scheme, namely:-

- (1) export oriented units or electronic hardware technology parks or biotechnology parks, which are availing direct tax benefits or exemption;
- (2) export of imported goods covered under para 2.35 of the Foreign Trade Policy;
- (3) exports through transshipment, meaning thereby that exports originating in third country but transhipped through India;
- (4) Deemed exports;
- (5) Exports made by Special Economic Zone units or Special Economic Zone products exported through Domestic Tariff Area units;
- (6) Export of items, which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC (HS);
- (7) The exports made by the Status Holders during a particular year, if benefits are availed under the Technology Upgradation Fund scheme of Ministry of Textiles in that year:

Provided further that the said scrip has not been issued in violation of the condition contained in the sub-paragraph (5) of paragraph 2 of notification No.101 of 2009 -Customs, dated the 11th September, 2009 or sub-paragraph (4) of paragraph 2 of notification No.102 of 2009 -Customs, dated the 11th September, 2009 or the second proviso to sub-paragraph (1) of paragraph 2 of notification No. 05 of 2013- Customs, dated the 18th February, 2013 or sub-paragraph (3) of paragraph 2 of notification No. 22 of 2013 -Customs, dated the 18th April, 2013 or first proviso to sub-paragraph (1) of paragraph 2 of notification No. 23 of 2013-Customs, dated the 18th April, 2013, as the case may be;

Provided further that the said scrip has not been issued in violation of the condition contained in sub-paragraph (4) of paragraph 2 of notification No. 102/2009-Customs, dated the 11th September, 2009 pertaining to Zero Duty EPCG scheme or sub-paragraph (5) of paragraph 2 of notification No.101/2009-Customs, dated the 11th September, 2009 pertaining to Zero Duty EPCG scheme for Common Service Providers, as the case may be;

(b) that the benefits under this notification shall not be available to clear the item listed in Appendix 37B of the Handbook of Procedures, Volume I;

(c) that the benefits under this notification shall not be available to goods or items, the imports of which are not permitted against the said scrip;

(d) that the said scrip shall be non-transferable and shall be used for clearance of capital goods relating to sectors specified in condition (a)

Provided that the said scrip shall be transferable amongst status holders subject to the condition that the transferee status holder is a manufacturer and such transfer is endorsed by Regional Authority during the period of validity of the said scrip, mentioning the sectors for which the transferee has manufacturing facility and for which transfer is granted:

Provided also that upon such transfer, the validity of the said scrip shall remain unchanged;

(e) that the capital goods cleared against the said scrip shall be subject to actual user condition;

(f) that the said scrip is registered with the Customs authority at the port of registration (hereinafter referred as the said Customs authority);

(g) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;

(h) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 104/2009-Customs, dated the 14th September, 2009 and this exemption, shall debit the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;

(i) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs authority to the said Officer along with an undertaking addressed to the said Officer that-

(A) in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest.

(B) he shall comply with the actual user condition and that in case of non compliance of this condition he shall pay on demand an amount equal to the duty leviable, but for the exemption contained herein together with applicable interest.

(j) that based on the said written advice and undertaking, the said Officer endorses the clearance particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this exemption, which were debited by the said Customs authority, and keeps a record of such clearances;

(k) that the manufacturer retains a copy of the said scrip, debited by the said Customs authority and endorsed by the said Officer and duly attested by the holder of the scrip, in support of the clearance under this notification;

(l) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), against the amount debited in the said scrip and validated at the time of clearance.

Explanation - For the purposes of this notification, -

(A) "capital goods" means any plant, machinery, equipment or accessories required for manufacture or production, either directly or indirectly, of goods or for rendering services, including those required for replacement, modernization, technological up gradation or expansion. It also includes packaging machinery and equipment, refractories for initial lining, refrigeration equipment, power generating sets, machine tools, catalysts for initial charge, equipment and instruments for testing, research and development, quality and pollution control. Capital goods may be for use in manufacturing, mining, agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture and viticulture as well as for use in services sector;

(B) "Foreign Trade Policy" means the Foreign Trade Policy, 2009-14, published by the Government of India in the Ministry of Commerce and Industry, vide notification No.01 (RE 2012)/2009-2014, dated the 5th June, 2012.

(C) "Handbook of Procedures Volume1" means the Handbook of Procedures Volume 1, 2009-14, published by the Government of India in the Ministry of Commerce and Industry, vide Public Notice No. 01 (RE 2012)/2009-2014, dated the 5th June, 2012.

(D) "Regional Authority" means the authority competent to grant a scrip or Authorisation under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992).

(E) "Status Holder" means the person having status category of 'Export House' or 'Star Export House' or 'Trading House' or 'Star Trading House' or 'Premier Trading House', as the case may be, as mentioned in para 3.10.2 of the Foreign Trade Policy.

GENERAL EXEMPTION NO. 49

Effective rates of additional duty (in lieu of Sales Tax) on specified goods of Chapter 24 and specified textiles.

[Notfn. No. 9/96-CE., dt. 23.7.1996 as amended by 24/96, 25/96, 27/96, 28/97, 11/98, 27/98, 38/98, 40/98, 3/99, 12/99, 18/99, 31/99, 43/99,18/00,31/00,17/01,11/02, 24/02, 26/02, 47/02, 16/03, 20/06, 43/11].

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 Sept, 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 19 21	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.8/2002-Central Excise dated the 1st March, 2002(w.e.f. 1.4.2003 for 8/2002-Central Excise, dt. the 1st day of March, 2002, read 8/2003-Central Excise, dt. the 1st March, 2003)	Nil	-
1B.	2403 11 10	Tobacco, used for smoking through 'hookah' or 'chilam', commonly known as 'hookah' tobacco or 'gudaku'.	Nil	-
2.	Omitted			
3.	Omitted			
4.	Omitted			
5.	Omitted			
6.	Omitted			
7.	Omitted			
8.	Omitted			
9.	Omitted			
10.	Omitted			
11.	Omitted			

(1)	(2)	(3)	(4)	(5)
12.	Omitted			
13	Omitted			
13A	Omitted			
14.	Omitted			
15.	Omitted			
16.	Omitted			
17.	Omitted			
18.	Omitted			
19.	Omitted			
20.	Omitted			
21.	Omitted			
22.	Omitted			
23.	Omitted			
24.	Omitted			
25.	Omitted			
26.	Omitted			
27.	Omitted			
27A.	Omitted			
28.	Omitted			
29.	Omitted			
30.	Omitted			
31.	Omitted			
32.	Omitted			
33.	Omitted			
34.	Omitted			
35.	Omitted			

GENERAL EXEMPTION NO. 50

Effective Rates of Duty on specified goods of various chapters.

[Notfn. No. 12/12-CE., dt.17.3.2012 as amended by 21/12, 24/12, 28/12, 34/12, 35/12, 36/12, 37/12, 1/13,12/13, 16/13, 20/13, 23/13, 24/13, 25/13, 27/13, 32/13, 3/14, 4/14, 6/14, 12/14, 21/14, 22/14, 24/14, 1/15, 2/15, 3/15, 4/15, 12/15]

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 (i) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 3/2005-Central Excise, dated the 24th February,2005 , published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 95(E), dated the 24th February,2005,(ii) notification No. 3/2006-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 93 (E), dated the 1st March,2006,(iii) notification No. 4/2006-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 94 (E) dated the 1st March,2006,(iv) notification No. 5/2006-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 95 (E) dated the 1st March,2006,(v) notification No. 6/2006-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 96 (E) dated the 1st March,2006, and (vi) notification No. 10/2006-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 100 (E) dated the 1st March, 2006, except as respects things done or omitted to be done before such supersession, 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 read with relevant List appended hereto 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 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 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 annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

Provided that nothing contained in this notification shall apply to the goods specified against serial number 296 and 297 of the said Table after the 31st day of March, 2016.

Provided further that nothing contained in this notification shall apply to goods specified against serial number 345 to 369 of the said Table after the 31st day of December 2014.

Explanation 1.- For the purposes of this notification, the rates specified in column (4) of the said Table are ad valorem rates, unless otherwise specified.

Explanation 2.- 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.

Table

Sl. 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	040291 10 04029920	Condensed milk other than put up in unit containers	Nil	-
2	0902	Tea, including tea waste	Nil	-
3	1108 12 00, 1108 13 00, 1108 14 00, or 11 08 19	Maize starch, potato starch, tapioca starch	6%	-
4	1301 90 13	Compounded asafoetida, commonly known as 'heeng'	Nil	-
5	1301 90 99	Lac	Nil	-
6	1302 20 00	All goods	Nil	-

GENERAL EXEMPTION NO. 50

1227

(1)	(2)	(3)	(4)	(5)
7	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	-
8	7 or 13	Guar meal or guar gum refined split	Nil	-
8A	1108 19	Tapioca starch manufactured and captively consumed within the factory of their production, in the manufacture of tapioca sago (sabudana)	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	16 or 19 - (except 1905)	Food preparations, including food preparations containing meat, which are prepared or served in a hotel, restaurant or retail outlet whether or not such food is consumed in such hotel, restaurant or retail outlet	Nil	-
13	20	Food preparations, including food preparations containing fruits and vegetables, which are prepared or served in a hotel, restaurant or retail outlet whether or not such food is consumed in such hotel, restaurant or retail outlet	Nil	-
14	1701	Sugar (other than <i>khandsari sugar</i>),- (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 sugar	- ₹38 per quintal ₹71 per quintal	-
15	1701 13 20, 1701 14 20	All goods	Nil	-
16	1701 91 00	<i>Bura, makhana, mishri, hardas or</i>	Nil	-

GENERAL EXEMPTION NO. 50

1228

(1)	(2)	(3)	(4)	(5)
		<i>battasa (patashas)</i>		
17	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	-
18	1703	All goods	₹750 per MT	-
19	1704 90	Sugar confectionery (excluding white chocolate and bubble gum)	6%	-
20	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	-
21	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	5
22	1901 20 00	Dough for preparation of bakers' wares of heading 1905	Nil	-
23	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	-
24	1902	The following goods, namely :- (a) Seviyan (vermicelli) (b) all goods, other than put up in unit containers	Nil	-
24A	1903 00 00	Tapioca Sago (sabudana)	Nil	-
25	1904	All goods which are not put up in unit containers	Nil	-
26	1904 10 10, 1904 10 30,	All goods	6%	-

(1)	(2)	(3)	(4)	(5)
	1904 10 90, 1904 30 00 and 1904 90 00			
27	1905 31 00 or 1905 90 20	<p>Biscuits cleared in packaged form, with per kg. retail sale price equivalent not exceeding ₹100</p> <p>Explanation 1. – For the purposes of this entry, "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. - For the purposes of this entry, '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><i>Illustration.</i>- If the package contains 50 gm of biscuits and the declared retail sale price on it is ₹2, then, per kg. retail sale price equivalent = $₹(2*1000)/50 = ₹40$</p>	Nil	-
28	1905 32 19 or 1905 32 90	Wafer biscuits	6%	-
29	18, 19, 20, 21 or 22	Ice-cream and non-alcoholic beverages, prepared and dispensed by vending machines.	Nil	-
30	2102	Yeast	Nil	-
31	Any Chapter	Processed food products of soya	6%	-
32	2106	Texturised vegetable proteins (<i>soya bari</i>).	Nil	-
33	2106	<i>Prasad and Prasadam</i>	Nil	-
34	2106 90 11	All goods	6%	-

GENERAL EXEMPTION NO. 50

1230

(1)	(2)	(3)	(4)	(5)
35	2106 90 20	All goods	16%	-
36	2106 90 20	All goods containing not more than 15% betel nut	6%	6
37	2106 90	Sweetmeats (known as ' <i>misthans</i> ' or ' <i>mithai</i> ' or by any other name), namkeens, <i>bhujia</i> , mixture, chabena and similar edible preparations in ready for consumption form, papad and <i>jaljeera</i>	Nil	-
38	2106 90 99	Food preparations not cleared in sealed containers	Nil	-
39	2201 90 90	Waters not cleared in sealed containers	Nil	-
40	2207 20 00	All spirits (other than denatured ethyl alcohol of any strength)	Nil	-
41	2401	Unmanufactured tobacco or tobacco refuse, other than bearing a brand name	Nil	-
42	2402 10 10	Hand-rolled cheroots with per cheroot retail sale price equivalent not exceeding ₹3. Explanation 1 .- For the purposes of this entry, "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 purposes of this entry, "retail sale price" shall have the same meaning as given in Explanation 1 at Sl. No. 27	12.5%	-
43	2403 11 10	Tobacco, used for smoking through ' <i>hookah</i> ' or ' <i>chilam</i> ', commonly known as ' <i>hookah</i> ' tobacco or ' <i>gudaku</i> '	12.5%	-
44	2403 11 10	Hookah or gudaku tobacco, not bearing a brand name	Nil	-
45	2403 11 90 or	Other smoking tobacco, not bearing a	12.5%	-

GENERAL EXEMPTION NO. 50

1231

(1)	(2)	(3)	(4)	(5)
	2403 19 90	brand name		
46	2403 19 21	Biris, other than paper rolled biris, manufactured without the aid of machines, by a manufacturer by whom or on whose behalf no <i>biris</i> are sold under a brand name, in respect of first clearances of such <i>biris</i> for home consumption by or on behalf 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	Nil	7
47	2403 19 21	All goods	₹10 per thousand	-
48	2403 19 29	All goods	₹21 per thousand	-
49	2403 91 00	All goods, not bearing a brand name	Nil	-
50	2403 99 90	Other manufactured tobacco and manufactured tobacco substitutes, not bearing a brand name	12.5%	-
51	2523 29	All goods, manufactured and cleared in packaged form,- (i) from a mini cement plant	6%+ ₹125 PMT	1
		(ii) other than from a mini cement plant	12.5%+ ₹125 PMT	-
52	2523 29	All goods, whether or not manufactured in a mini cement plant, other than those cleared in packaged form: Provided that where the retail sale price of the goods are not required to be declared under the Legal Metrology (Packaged Commodities) Rules, 2011 and thus not declared, the duty shall be determined as in the case of goods cleared in other than packaged form Explanation.- For the purposes of Sl. Nos. 51 and 52,- "mini cement plant" means- (i) a factory using vertical shaft kiln, with	12.5%	-

(1)	(2)	(3)	(4)	(5)
		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		
53	2523 10 00	All goods	12.5%	-
54	2515 12 20 2515 12 90 6802 21 10 or 6802 21 90	Marble slabs and tiles	₹60 per square meter	-
55	2503 00 10	All goods for manufacture of fertilizers Explanation .- For the purposes of this entry, the term “fertilizers” shall include bentonite sulphur.	Nil	2
56	2601 to 2617	Ores	Nil	-
57	2619	Slag arising in the manufacture of iron and steel	Nil	-
58	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
59	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
60	27	Naphtha used in a fertilizer plant during shut-down and start-up periods	Nil	2 and 3
61	27	Naphtha and natural gasoline liquid intended for use- (i) within the heavy water plant at	Nil	2 and 3

(1)	(2)	(3)	(4)	(5)
		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		
62	27	Furnace oil intended for use as feedstock in the manufacture of fertilizers	Nil	2 and 3
63	27	Bio-gas	Nil	-
64	27	Lean gas obtained from natural gas.	Nil	-
65	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 fertilizers	Nil	2 and 3
65A	27	The following bunker fuels for use in ships or vessels, Nil namely:- (i) IFO 180 CST; (ii) IFO 380 CST.	Nil	52
66	27 or 28	Synthesis gas, if used in the manufacture of heavy water	Nil	-
67	2701	All goods	1%	25
68	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	Nil	4

(1)	(2)	(3)	(4)	(5)
		to the refinery from where such kerosene is received, or to a warehouse of such refinery		
		Explanation. -For the purposes of this entry,-		
		(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;		
		(c) "refinery" means a unit which makes kerosene either from crude petroleum oil or natural gas		
69	2710	Avgas	6%	-
70	2710	Motor spirit commonly known as petrol,-		
		(i) intended for sale without a brand name;	₹5.46 per litre	-
		(ii) other than those specified at (i)	₹ 6.64 per litre	-
70A	2710 12 11, 2710 12 12, 2710 12 13, 2710 12 20, 2710 12 90	All goods, other than goods at serial No. 70	14%	-
71	2710 19 30	High speed diesel (HSD),-		
		(i) intended for sale without a brand name;	₹ 4.26 per litre	-
		(ii) other than those specified at (i)	₹6.62 per litre	-
72	2710	Kerosene for ultimate sale through public distribution system	Nil	-
73	2710	The following goods, namely:-	14%	-
		(a) Food grade hexane		
		(b) Naphtha		

(1)	(2)	(3)	(4)	(5)
74	2710	<p>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 entry "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</p>	Nil	-
75	2710	<p>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 entry, "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.</p>	Nil	-
76	2710	High speed diesel oil blended with alkyl	Nil	-

(1)	(2)	(3)	(4)	(5)
		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.		
		Explanation.- For the purposes of this entry, "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.		
77	2710 19 20	Aviation turbine fuel	8%	-
78	2710 19 40	Light diesel oil	14% + ₹2.50 per litre	-
78A	2710 20 00	All goods	14%	-
79	2711 11 00	Liquefied natural gas	Nil	-
80	2711 12 00, 2711 13 00, 2711 19 00	Liquefied petroleum gases (LPG)	8%	-
81	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 or to Non-Domestic Exempted Category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited.	Nil	-

(1)	(2)	(3)	(4)	(5)
82	2711	<p>Liquefied 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 liquefied petroleum gases (LPG) were received.</p> <p>Explanation.-For the purposes of this entry, the amount of Liquefied Petroleum Gases consumed in the manufacture of propylene shall be calculated by subtracting from the quantity of Liquefied Petroleum Gases received by the factory manufacturing propylene the quantity of Liquefied Petroleum Gases returned by the factory to the refinery, declared as such under rule 20 of the Central Excise Rules, 2002, from which such Liquefied Petroleum Gases were received</p>	Nil	-
83	2711	<p>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</p> <p>Explanation.-For the purposes of this entry, 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</p>	Nil	-
84	2711 21 00	<p>Natural gas (other than compressed natural gas)</p>	Nil	-

GENERAL EXEMPTION NO. 50

1238

(1)	(2)	(3)	(4)	(5)
85	28	Steam	Nil	-
86	28	Sulphuric acid, oleum, oxygen and ammonia used in the manufacture of fertilizers	Nil	2
87	28	Sulphuric acid used in a fertilizer plant for demineralisation of water	Nil	-
88	28	Ammonia used in a fertilizer plant in refrigeration and purification process	Nil	-
89	28	Ammonium chloride and manganese sulphate intended for use. (a) as fertilizers; or (b) in the manufacture of fertilizers, whether directly or through the stage of an intermediate product Explanation. -For the purposes of this entry, "fertilizers" shall have the meaning assigned to it under the Fertilizer (Control) Order, 1985	Nil	-
90	28	Gold potassium cyanide manufactured from gold and used in the electronics industry	12.5% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods	-
91	28	Gold potassium cyanide solution used within the factory of production for manufacture of -, (i) <i>zari</i> (ii) gold jewellery (iii) goods falling under Chapter 71	Nil	-
92	28	Thorium oxalate	Nil	-

GENERAL EXEMPTION NO. 50

1239

(1)	(2)	(3)	(4)	(5)
93	28	The following goods- (a) Enriched KBF ₄ (enriched potassium fluoborate); (b) Enriched elemental boron	Nil	8
94	28	Nuclear fuel	Nil	-
94A	28	Dicalcium phosphate (DCP) of animal feed grade confirming to IS specification No. 5470:2002	Nil	-
95	2801 20 00	Iodine	6%	-
96	2804 10 00	Hydrogen, consumed within the factory of production	Nil	-
97	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	-
98	2804 40 90 or 2814	The following goods, for use in the manufacture of heavy water, namely:- (i) Oxygen (ii) Ammonia(anhydrous or in aqueous solution)	Nil	-
99	2805 11	Nuclear grade sodium	Nil	9
100	2805 19 00	Potassium metal for use in a heavy water plant	Nil	-
101	2808 00 10, 2809 10 00, 2809 20 10 or 2809 20 20	All goods used in the manufacture of fertilizers	Nil	2
102	2811 29 50 or 2811 29 90	Sulphur dioxide and sulphur trioxide, consumed in the manufacture of sulphuric acid, within the factory of production	Nil	-
103	2833 29	Agricultural grade zinc sulphate ordinarily used as micronutrient	Nil	-

(1)	(2)	(3)	(4)	(5)
104	2853	The following goods used within the factory of production, namely:- (i) Distilled or conductivity water and water of similar purity (ii) Liquid air (whether or not any fraction has been removed)	Nil	-
105	28 or 29	The bulk drugs specified in List 1 Explanation. -For the purposes of this entry, 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	-
106	28 or 29	The goods specified in List 2, used for the manufacture of bulk drugs specified in List 1	Nil	2
107	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	12.5% of the value of material, if any, added and the amount charged for such manufacture	-

(1)	(2)	(3)	(4)	(5)
		(vii) Osmium (viii) Ruthenium.		
108	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.12/2012-Customs, dated the 17th March, 2012, dated the 17th March, 2012) (B) Bulk drugs used in the manufacture of the drugs or medicines at (A)	Nil Nil	- 2
109	28, 29 or 30	All goods used within the factory of production for the manufacture of drugs or medicines which are fully exempted from duty of excise	Nil	-
110	29	2-Cyanopyrazine	Nil	-
111	2902 43 00	p-Xylene	6%	-
112	29 or 38	Gibberellic acid	Nil	-
113	29 or 38	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels.	Nil	-
114	28, 29 or 30	The bulk drugs or formulations specified in List 3	Nil	-
115	29	Menthol	Nil	-
116	30	Menthol crystals	Nil	-
117	30	Diagnostic kits for detection of all types of hepatitis	Nil	-
118	30	All types of contraceptives	Nil	-
119	30	Desferrioxamine injection or deferiprone	Nil	-
120	30	Formulations manufactured from the bulk drugs specified in List 1	Nil	-

(1)	(2)	(3)	(4)	(5)
		<i>Explanation.</i> -For the purposes of this entry, 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		
121	30	Cyclosporin	Nil	-
122	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name	Nil	-
123	30	Oral re-hydration salts	Nil	-
124	30 or any Chapter	Nicotine polacrilex gum	6%	-
125	30 or any Chapter	Drugs and materials	Nil	10
126	3002	Vaccines specified under the National Immunisation program	Nil	-
127	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	-
128	31	All goods, other than those which are clearly not to be used as fertilisers	1%	25
129	32	Wattle extract, quebracho extract, chestnut extract	Nil	-
130	32	Nitrocellulose lacquers produced in	Nil	-

(1)	(2)	(3)	(4)	(5)
		Ordnance factories belonging to the Central Government and intended for consumption for defence purposes or for supply to the Department of Central Government		
131	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 (iv) Security printing press, Hyderabad (v) Bhartiya Reserve Bank Note Mudran Limited, Mysore (vi) Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	-
132	3202 90 30	Enzymatic preparations for pretanning	Nil	-
133	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	-
133A	3208, 3815, 3901, 3920	The following goods for use in the manufacture of Ethylene Vinyl Acetate (EVA) sheets or backsheet for manufacture of solar photovoltaic cells or modules, namely:- (i) EVA resin; (ii) EVA masterbatch; (iii) Poly Ethylene Terphthalate (PET) film; (iv) Poly Vinyl Fluoride (PVF); (v) Poly Vinyl Di-Fluoride (PVDF); (vi) Adhesive Resin; and (vii) Adhesive Hardner.	Nil	51
134	33	<i>Henna</i> powder or paste, not mixed with any other ingredient	Nil	-
135	3301 24, 3301 25, 3301 90 51, 3301 90 59,	(i) Fractionated/de-terpenated mentha oil (DTMO),	Nil	-

GENERAL EXEMPTION NO. 50

1244

(1)	(2)	(3)	(4)	(5)
	3301 90 60	(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)		
136	3304 20 00, 3304 99 40 and 3307 90	Kumkum (including sticker kumkum), kajal, sindur, alta or mahavar	Nil	-
137	3401 19 42	Laundry soaps produced by a factory owned by the Khadi and Village indus- tries Commission or any organisation approved by the said Commission for the purpose of manufacture of such soaps	Nil	-
138	3402 90 20	Sulphonated castor oil, fish oil or sperm oil	Nil	-
139	3504 00 91	Isolated soya protein	6%	-
140	3507 90 40	Pectin esterase pure used in food processing sector	Nil	-
141	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, veneers or cardboards; (v) packaging	Nil	-
142	3605 00 10 or 3605 00 90	Matches, in or in relation to the manufacture of which, any or all the processes of 'frame filling', dipping of splints in the composition for match heads', 'pasting of labels on match boxes, veneers or cardboards' and 'packaging' are carried out with the aid of power.	6%	-
143	37	Colour positive unexposed cinematographic film in rolls of any size and length and	Nil	-

GENERAL EXEMPTION NO. 50

1245

(1)	(2)	(3)	(4)	(5)
		colour negative unexposed cinematographic film in rolls of 400 feet and 1000 feet.		
144	38	Concrete mix manufactured at the site of construction for use in construction work at such site	Nil	-
144A	38	Dichloro Diphenyl Trichloroethane (DDT) manufactured by Hindustan Insecticides Limited for supply to the National Vector Borne Diseases Control Programme (NVBDCP) for mosquito control of the Ministry of Health and Family Welfare	Nil	-
145	3818	Silicon wafers	Nil	-
145A	3818	Wafers for use in the manufacture of Integrated 6% Circuit (IC) modules for smart cards		2
146	Omitted			
147	3901 to 3914	Omitted	Nil	-
148	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	-
148A	3920, 3921	Ethylene vinyl acetate (EVA) sheets or backsheet for use in the manufacture of solar photovoltaic cells or modules	Nil	51
148B	3923 21 00	Sacks and bags, other than for industrial use	15%	-
148C	3923 21 00	All goods, other than goods mentioned at Sl. No. 148B above	12.5%	-
148D	3923 29	All goods	12.5%	-
149	3923 90 20	Aseptic bags	6%	-
149A	Any Chapter	Security fibre and security threads for use in the manufacture of security paper by Security Paper Mill, Hoshangabad and	Nil	2

(1)	(2)	(3)	(4)	(5)
		Bank Note Paper Mill India Private Limited, Mysore		
150	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 to the Excise Tariff Act	Nil	-
151	4007 00 10	Latex rubber thread	6%	-
152	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	-
153	4011 or 4012 or 4013	Tyres, flaps and tubes used in the manufacture of- (a) power tillers of heading 8432 of the First Schedule to the Excise Tariff Act; (b) two-wheeled or three-wheeled motor vehicles specially designed for use by handicapped persons	Nil	2
154	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	-
155	4016	Rice rubber rolls for paddy de-husking machine	Nil	-
156	4016 95 90	Toy balloons made of natural rubber latex	Nil	-
157	4401, 4402, 4403 or 4404	All goods	Nil	-
158	4408	Veneer sheets and sheets for Plywood (whether or not sliced) and other wood sawn lengthwise, sliced or peeled, whether	Nil	-

GENERAL EXEMPTION NO. 50

1247

(1)	(2)	(3)	(4)	(5)
		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.		
159	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 11
160	4707	Waste paper and paper scrap	6%	-
161	4707	Recovered (waste and scrap) paper or paper board, arising from writing or printing paper, in the course of printing of educational textbooks	Nil	-
162	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	Nil	-
163	48	Paper and paperboard or articles made there from 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	6%	12
164	48	Newsprint, in reels	Nil	-
165	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, Bhartiya Reserve Bank Note Mudran Limited, Mysore, or the Bhartiya 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	-
166	4802	Mould vat made watermarked bank note	Nil	-

(1)	(2)	(3)	(4)	(5)
		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		
167	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	-
168	4810	Light weight coated paper weighing upto 70g/m ² , procured by actual users for printing of magazines	Nil	-
169	4811 59 10	Aseptic packaging paper	6%	-
170	4817	Letter envelopes, inland letter cards and post cards of Department of Posts, Government of India.	Nil	-
171	4819 10	Cartons, boxes and cases, of corrugated paper or paperboard whether or not pasted with duplex sheets on the outer surface	6%	13
172	5307 10 10 5307 20 00	Jute Yarn	6%	-
172A	54 or 55	Polyester staple fibre or polyester filament yarn, manufactured from plastic scrap or plastic waste including waste polyethylene terephthalate bottles.	6%	-
173	5607 90	Of jute or other textile bast fibres of heading	Nil	-
173A	57	The following goods, namely:- (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 manu-	Nil	-

(1)	(2)	(3)	(4)	(5)
		facture 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 purposes 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.		
174	5808	All goods, not subjected to any process	Nil	-
175	5810	All goods manufactured without the aid of vertical type automatic shuttle em-broidery machines operated with power	Nil	-
176	5908	Tubular knitted gas mantle fabric, whether or not impregnated, for use in incandescent gas mantles	Nil	-
177	63	Mosquito nets impregnated with insecticide	6%	-
178	63	Indian National Flag	Nil	-
179	64	Footwear subjected to any one or more of the following processes, namely: (i) packing or repacking; or (ii) labelling or re labelling of containers; or (iii) adoption of any other treatment to render the footwear marketable to the consumer. Explanation.-For the 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	Nil	14
180	64	(a) Footwear of retail sale price not exceeding ₹ 500 per pair;	Nil	15
		(b) Footwear of retail sale price exceeding ₹ 500 but not exceeding ₹1,000 per pair.	6%	15
		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		

(1)	(2)	(3)	(4)	(5)
		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 sale		
180A	6403 or 6405	Leather Footwear Explanation: For the purposes of this entry, leather footwear means footwear with uppers of leather where 'leather' refers to the goods of headings 4107 or 4112 to 4114.	6%	-
181	64	Footwear-chappal (sole without upper, to be attached to the foot by thongs passing over the in-step but not even round the ankle) commercially known as hawai chappal, of material other than leather of retail sale price not exceeding ₹ 500 per pair. Explanation.- The expression "retail sale price" shall have the same meaning as specified in Sl. No. 180	Nil	15
182	6406 (except 6406 90 40 and 6406 90 50)	All goods	6%	-
183	Any Chapter	Parts of umbrellas and sun umbrellas including umbrella panels	6%	-
184	6603	Parts of walking sticks, seat sticks, whips, riding-crops and the like	6%	-
185	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	-
186	68 (except 6804, 6805, 6811, 6812 and 6813)	Goods manufactured at the site of construction for use in construction work at such site Explanation.- For the purposes of this entry, the expression 'site' means any	Nil	-

(1)	(2)	(3)	(4)	(5)
		premises made available for the manufacture of goods by way of a specific mention in the contract or agreement for such construction work, provided that the goods manufactured at such premises are solely used in the said construction work only.		
187	68 or 69	Stoneware, which are only salt glazed	Nil	-
187A	6901 00 10 6904 10 00	All goods	Nil	-
187B	6905 10 00	Roofing tiles	Nil	-
187C	70	Solar tempered glass for use in the manufacture of solar photovoltaic cells or modules, solar power generating equipment or systems and flat plate solar collectors	Nil	2
188	71	Primary gold converted with the aid of power from any form of gold other than gold ore, concentrate or dore bar. <i>Explanation.</i> -For the purposes of this entry, "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	-
189	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- (i) (a) Gold ore or concentrate; (b) Gold dore bar; or (ii) Silver dore bar <i>Explanation.</i> -For the purposes of this entry, 'gold dore bar' shall mean dore bars having gold content not exceeding 95% and 'silver dore bar' shall mean dore bars having silver content not exceeding 95% accompanied by an assay certificate issued by the mining company, giving details of	9%	-
			9%	-

(1)	(2)	(3)	(4)	(5)
		composition.		
190	71	Silver manufactured in a factory starting from the stage of- (a) Silver ore or concentrate; (b) Silver dore bar; or (c) Gold dore bar. Explanation.- For the purposes of this entry, 'gold dore bars' and 'silver dore bar' shall have the same meaning as in S. No. 189	8%	-
191	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 namely:- (i) gold bars, other than <i>tola</i> bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units and gold coin of purity not below 99.5%; (ii) Silver in any form, except silver coins of purity below 99.9%	9%	-
191A	71	Silver produced or manufactured during the process of zinc or lead smelting starting from the stage of zinc or lead ore or concentrate.	8%	-
192	71	(I) Articles of goldsmiths' or silversmiths' wares of precious metal or of metal clad with precious metal, not bearing a brand name; (II) Strips, wires, sheets, plates and foils of gold, used in the manufacture of articles of jewellery and parts thereof; (III) 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) "metal" shall include, (a) any alloy in which any of the metals specified in this entry at item No.(I) predominates by weight over each of the	Nil	-
			Nil	-
			Nil	-

(1)	(2)	(3)	(4)	(5)
		<p>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; (ii) "articles" in relation to gold shall mean anything (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.</p>		
193	71	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	-
194	7105	Dust and powder of synthetic precious or semi-precious stones	6%	-
195	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	-
196	7106	Strips, wires, sheets, plates and foils of silver	Nil	-
197	7106 10 00 7106 91 00 or 7106 92 90	Silver, other than silver mentioned in Sl.Nos.190, 191 and 191A.	Nil	-
198	7108	Gold arising in the course of manufacture of zinc by smelting	Nil	-
199	7113	(I) Articles of jewellery; (II) Articles of silver jewellery	1% Nil	25 -
200	7114	(I) Articles of goldsmiths' or silversmiths'	1%	25

(1)	(2)	(3)	(4)	(5)
		wares of precious metal or of metal clad with precious metal, bearing a brand name; (II) Gold coins of purity 99.5% and above and silver coins of purity 99.9% and above, bearing a brand name when manufactured from gold or silver respectively on which appropriate duty of customs or excise has been paid	Nil	-
		Explanation.- For the purposes of this exemption,- (1) "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 a brand name,		
201	72	Hot rolled or cold rolled sheets and strips cut or slit on job-work	Nil	16 and 17
201A	7201 10 00	Pig iron SG grade for manufacture of cast components of wind operated electricity generators	Nil	53
201B	7202 29 00	Ferro-silicon-magnesium for manufacture of cast components of wind operated electricity generators	Nil	53
202	7204 21 90	Waste and scrap arising out of manufacture of cold rolled stainless steel <i>patties</i> or <i>pattas</i>	Nil	-
203	7219 or 7220	<i>Patties</i> or <i>pattas</i> when subjected to any process other than cold rolling	Nil	-
204	7222	Circles used within the factory of production in the manufacture of utensils	Nil	-

GENERAL EXEMPTION NO. 50

1255

(1)	(2)	(3)	(4)	(5)
205	73	Castings and forgings, cleared for manufacture of sewing machines or chaff cutters (whether known as <i>toka</i> machine or by any other name) used for cutting animal fodder	Nil	18
205A	7302 or 8530	Railway or tramway track construction material of iron and steel. Explanation.- For the purposes of this exemption, the value of the goods shall be the value of goods excluding the value of rails.	12.5%	49
206	7305 or 7308	All goods fabricated at site of work for use in construction work at such site	Nil	-
207	7315	Chains of vehicles of heading 8712	Nil	-
208	7317 00 11	Animal shoe nails	Nil	-
209	7321 or 9405	Bio-gas lights, bio-gas stoves and hot plates of iron or steel, specially designed to operate using bio-gas	Nil	-
210	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 Chapters 40, 73, 83, 85, 87 or 95	Nil	-
211	7326 20 10	All goods	Nil	-
211A	7326 9099	Forged steel rings for manufacture of special bearings for use in wind operated electricity generators	Nil	50
212	7323 or 7615 10 11	Pressure cookers	6%	-
213	7402 or 7403	Unrefined copper and unwrought copper, intended for use in the manufacture of utensils or handicrafts	Nil	19
214	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	-

GENERAL EXEMPTION NO. 50

1256

(1)	(2)	(3)	(4)	(5)
215	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 <i>Zari</i>	Nil	-
215A	7408	Round copper wire or flat copper wire for use in the manufacture of Photovoltaic (PV) ribbon (tinned copper interconnect) for manufacture of solar photovoltaic cells or modules	Nil	51
215B	8001 20 00	Tin alloys for use in the manufacture of Photovoltaic (PV) ribbon (tinned copper interconnect) for manufacture of solar photovoltaic cells or modules	Nil	51
216	7409	All goods other than trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of utensils or handicrafts	Nil	19
217	7409	Trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of handicrafts or utensils <i>Explanation - For the purposes of this entry, 'copper' means copper and copper alloys including brass.</i>	₹3500 per metric tonne	19 and 20
218	7409 or 7410	Copper strip and foil, intended to be used for manufacture of imitation <i>Zari</i>	Nil	-
219	7601	Unwrought aluminium, whether or not alloyed, intended for use in manufacture of utensils	Nil	21
220	7602	Aluminium waste and scrap used within the factory of production for the manufacture of unwrought aluminium plates and sheets	Nil	-
221	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:-	Nil	2

GENERAL EXEMPTION NO. 50

1257

(1)	(2)	(3)	(4)	(5)
		(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		
222	7606	Aluminium plates and sheets (other than circles), intended for use in manufacture of utensils	Nil	16 and 21
223	7606	Aluminium circles	₹2500 per metric tonne	16 and 21
224	82	Pencil sharpeners and blades thereof	Nil	-
225	82	Tools of two or more of the headings 8202 to 8205, put up in sets	Nil	22
226	8201	All goods	Nil	-
227	8211 or 8214	Knives	Nil	-
228	84	Coir processing machinery specified in List 4, supplied under Integrated Coir Development Project being implemented by the Government of Kerala	Nil	-
229	84	The following goods, namely:- (i) Manually operated rubber roller machines; and (ii) Manually operated copra dryers.	Nil	-
230	84, 85, 90 or any other Chapter	Machinery or equipment specified in List 5	6%	-

(1)	(2)	(3)	(4)	(5)
231	84 or any other Chapter	Machinery or equipment for use in silk textile industry as specified in List 6	Nil	-
232	84 or any other Chapter	Goods specified in List 7 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
233	84 or any other Chapter	<p>The following goods, namely:-</p> <p>(1) All items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components or parts required for setting up of water treatment plants;</p> <p>(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;</p> <p>(3) Pipes and pipe fittings of outer diameter exceeding 10 cm when such pipes are integral part of the water supply projects</p> <p>Explanation.- For the purposes of this entry, water treatment plants includes a plant for desalination, demineralisation 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</p>	Nil	23
234	8401	Nuclear fuel	Nil	-
235	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	6%	-
236	8413 or 8414 90	Hand pumps and parts thereof	Nil	-
237	8414 90 12	Parts of bicycle pumps	Nil	-

GENERAL EXEMPTION NO. 50

1259

(1)	(2)	(3)	(4)	(5)
238	8414 20 10, 8414 20 20 or 8414 90 12	All goods	Nil	-
238A	8419 19	Solar water heater and system	Nil	52
238B	8419 or any other chapter	Parts for use in the manufacture of solar water heater and system	Nil	2
239	8421 21 (except 84212120)	Water purification equipment, based on following technologies:- (a) Ultra-filtration technology using polyacrylonite 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	-
239A	Any Chapter	Reverse Osmosis (RO) membrane element for water filtration or purification equip- ment (other than household type filters) based on reverse osmosis technology us- ing thin film composite membrane (TFC)	Nil	-
240	8421 21	Water filtration or purification equipment	6%	-
241	8421 21 20	Replaceable kits of all water filters except those operating on reverse osmosis technology	6%	-
241A	Any Chapter	Reverse Osmosis (RO) membrane element for household type filters	6%	-
241B	8422 20 00, 8422 30 00, 8422 40 00, 8422 90 10, 8422 90 90	The following goods used in processing and packaging of agricultural, apiary, horticultural, dairy, poultry, aquatic and marine produce and meat, namely:- (i) machinery for cleaning or drying bottles or other containers; (ii) machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; (iii) other packing or wrapping machinery; (iv) parts of machinery at (i) to (iii)	6%	-

GENERAL EXEMPTION NO. 50

1260

(1)	(2)	(3)	(4)	(5)
242	8424 90 00	Parts of mechanical appliances of a kind used in agriculture or horticulture	Nil	-
243	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 meal; and (ii) <i>Mandis</i> and warehouses for storage of food grains and sugar	Nil	2 and 3
244	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	12.5% 12.5%	46 46
245	8434	All goods	Nil	-
245A	8435	All goods	6%	-
245B	8438 50 00, 8438 60 00, 8438 90 90	(i) machinery for the preparation of meat or poultry; (ii) machinery for preparation of fruits, nuts or vegetables; (iii) parts of machinery at (i) and (ii)	6%	-
246	8442 50 20	Lithographic plates used within the factory of its production for printing purposes	Nil	-
247	8443	High speed cold-set web offset rotary double width four plate wide printing machines with a minimum speed of 70,000	6%	-

GENERAL EXEMPTION NO. 50

1261

(1)	(2)	(3)	(4)	(5)
		copies per hour		
248	8443	High speed heat-set web offset rotary printing machines with a minimum speed of 70,000 copies per hour	6%	-
249	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 Sl. No. 247 and 248	6%	-
250	8443 99	Parts for the manufacture of printers falling under sub-heading 8443 32	6%	2 and 3
251	8445, 8448, 8483 (except 84831010) 8484, 8487 90 00	Goods required by a jute mill for making jute textiles	Nil	3
252	8446	Automatic shuttle looms	6%	-
253	8446	Shuttle less projectile looms	6%	-
254	8452 90	All goods	Nil	-
254A	8471 30	Tablet computer	2%	16
254B	84 or any other Chapter	(i) Parts, components or accessories for use in the manufacture of tablet computer (ii) Sub-parts for use in the manufacture of items mentioned at (i) above.	Nil Nil	2 2
255	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 /DVD writers;	6%	-

GENERAL EXEMPTION NO. 50

1262

(1)	(2)	(3)	(4)	(5)
		(f) Flash memory; (g) Combo drive		
256	Any Chapter	Parts of DVD drive, DVD writer, combo drive, CD-ROM drive	6%	-
257	8481 80 41 or 8481 90 10	All goods	Nil	-
258	8483 10 10	All goods	6%	-
259	8483 10 10	Crank shafts for sewing machines, other than those with in-built motors.	Nil	-
260	85	Batteries for goods as specified against Sl.No.274	6%	24
261	85	Battery packs of Lithium ion batteries supplied to the manufacturer of Hybrid or electric vehicle	6%	2 and 3
262	8502	Diesel generating sets assembled, at site of installation, from duty paid engine and generators	Nil	-
263	8512	Dynamos, head lamps, side lamps, tail lamps of vehicles of heading 8712	Nil	-
263A	8517	Mobile handsets including cellular phones	1%	16%
264	8523	Recorded video cassettes intended for television broadcasting and supplied in formats such as Umatic, Betacam or any similar format	6%	-
265	8523	CD-ROMs or DVD- ROMs containing books of aneducational nature, journal, periodicals (magazines) or news paper	Nil	-
266	8523	(a) Any customised software (that is to say, any custom designed software, developed for a specific user or client), other than packaged software or canned software Explanation.- For the purposes of this entry, "packaged software or canned software" means software developed to	Nil	-

GENERAL EXEMPTION NO. 50

1263

(1)	(2)	(3)	(4)	(5)
		meet the needs of variety of users, and which is intended for sale or capable of being sold, off the shelf.		
267	8523 29 10	Audio cassettes	Nil	-
268	85279911	Portable receivers for calling, alerting or paging	6%	-
269	8539	Vacuum and gas filled bulbs of retail sale price not exceeding ₹ 20/- per bulb	6%	-
270	8539 31 10	Compact Fluorescent Lamps (CFL)	6%	-
271	8541 40 20	Light emitting diodes (electro-luminescent) for the manufacture of goods specified as Sl. No. 321	6%	3
272	85 or any other Chapter	(a) Parts, components and accessories of mobile handsets including cellular phones. (b) Parts, components of battery chargers and hands-free headphones and PC connectivity cable of mobile handsets including cellular phones; (c) sub- parts of (a) and (b).	Nil	2
273	87	The following goods namely:- (i) Motor vehicles falling under headings 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 8702 and 8703 for transport of up to thirteen persons, including the driver (other than three wheeled motor vehicles for transport of up to seven persons), which after clearance has been registered for use solely as ambulance; (iii) Motor vehicles falling under heading 8702, 8703 for transport of up to thirteen persons, including the driver (other than three wheeled motor vehicles), which after clearance have been registered for use solely as taxi;	12.5%	-
			12.5%	26
			80% of the excise duty paid at the time of	26

(1)	(2)	(3)	(4)	(5)
			clearance	
274	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles <i>Explanation.-</i> For the purposes of this entry, "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'	6%	-
275	87	Motor vehicles fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes. <i>Explanation.-</i> For the purposes of this entry, 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	-
276	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	27
277	8701	All goods (except road tractors for semi-trailers of engine capacity more than 1800 cc)	Nil	-
278	8703	Hybrid motor vehicles <i>Explanation.</i> - For the purpose of this entry, "hybrid motor vehicle" means a motor vehicle, which uses a combination of battery powered electric motor and an internal combustion engine to power the	12.5%	-

(1)	(2)	(3)	(4)	(5)
		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		
279	8703	Three wheeled vehicles for transport of not more than seven persons, including the driver	12.5%	-
280	8703	Cars (for the transport of up to seven persons, including the driver) for physically handicapped persons	6%	28
281	8704	Motor vehicles, other than petrol driven dumpers of tariff item 8704 10 90	12.5%	-
282	8704	Refrigerated motor vehicles	6%	-
283	8705	Special purpose motor vehicles	Nil	29
284	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; other than motor vehicles specified against entry at Sl. No.284A	24% 27%	- -
284A	8703	Motor vehicles of engine capacity exceeding 1500 cc; popularly known as Sports utility Vehicles (SUVs) including utility vehicles . <i>Explanation.- for the purposes of this entry, SUV includes a motor vehciles of length exceeding 4000 mm and having ground clearance of 170 mm and above.</i>	30%	-
285	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	12.5%	-

(1)	(2)	(3)	(4)	(5)
		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 there under		
286	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	12.5%	-
287	8702, 8703, 8704	Three or more axled motor vehicles for transport of goods or for transport of eight or more persons, including the driver (other than articulated vehicle) Explanation.- For the purposes of this entry, "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	12.5%	-
288	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) for the transport of more than twelve persons, excluding the driver; (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) (2) Vehicles of heading 8716 manufactured		30
			24%	
			12.5%	
			24%	
			12.5%	
			24%	
			12.5%	30

(1)	(2)	(3)	(4)	(5)
		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		
288A	8706 00 21 or 8706 00 39	Chassis for use in the manufacture of motor vehicles falling under headings 8702 and 8703 cleared as ambulance duly fitted with all fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	12.5%	2
289	8706 00 21 or 8706 00 39	The following goods, namely:- (i) Chassis for use in the manufacture of battery powered road vehicles (ii) Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle)	12.5%	2
			12.5%	-
290	8706 00 43 or 8706 00 49	The following goods, namely:- (i) Chassis for use in the manufacture of battery powered road vehicles (ii) Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle). (iii) Motor chassis for vehicles of heading 8704 (other than petrol driven) fitted with engines, whether or not with cab	14%	2
			14%	-
			14%	-
291	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 eight tonnes; and (c) for maximum pay-load capacity not less than 10 tonnes	14%	-
292	8706 00 49	Motor chassis for vehicles of heading 8704 (petrol driven) fitted with engines, whether or not with cab	14%	-
292A	8706 00 29,	All goods	14%	-
292B	8706 00 42,	All goods	13%	-

(1)	(2)	(3)	(4)	(5)
293	8714	Parts and accessories of vehicles of heading 8712 and 8713	Nil	-
294	8716	Trailers fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes. Explanation. -For the purposes of this entry, 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	-
295	8716 20 00	All goods	Nil	-
296	Any Chapter	The following goods for use in the manufacture of goods specified against Sl. No.274, namely:- (i) Battery pack; (ii) Battery charger ; (iii) AC or DC motor; and (iv) AC or DC motor controller	6%	2
297	Any Chapter	The following goods for use in the manufacture of goods specified against Sl. No. 278, namely;, (i) Battery pack; (ii) Battery charger ; (iii) AC or DC motor; and (iv) AC or DC motor controller (v) Engine for HV(Atkinson cycle); (vi)Transaxle for HV (split power device); (vii) Power control unit (inverter, AC/DC converter, condenser); (viii) Control ECU for HV, (ix) Generator; (x) Brake system for recovering; (xi) Energy monitor; and (xii) Electric compressor	6%	2
298	Any Chapter	Kits for conversion of fossil fuel vehicles to hybrid motor vehicles Parts of such kits specified at (a). Explanation. - For the purpose of this entry,	6% 6%	- -

GENERAL EXEMPTION NO. 50

1269

(1)	(2)	(3)	(4)	(5)
		'hybrid motor vehicle' shall have the same meaning as specified in Sl.No.278		
299	8802	All goods	Nil	31
300	8802	All goods	Nil	32
301	8802	All goods	Nil	33
302	8803	Parts of- (i) goods falling under heading 8801; or (ii) goods falling under tariff item 8802 60 00	Nil	-
303	40	Parts including pneumatic tyres of rubber, new or retreaded (other than rubber tubes), of aircraft of heading 8802	Nil	34
304	40	Parts including pneumatic tyres of rubber, new or retreaded (other than rubber tubes), of aircraft of heading 8802	Nil	35
305	88 or any chapter	Parts and testing equipment, for maintenance repair, and overhauling (MRO) of aircraft falling under heading 8802 and specified against Sl. No. 448 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2012-Customs, dated the 17th March, 2012, for use by the MRO units: Provided that the exemption under this entry shall be subject to the conditions, if any specified against Sl.No.448 of the Table annexed to the said notification No. 12/2012-Customs, dated 17th March,2012	Nil	3
306	Omitted			
306A	8901,8904, 8905 and 8906 90 00	All goods	Nil	-
306 B	72	Steel supplied for use in the manufacture of goods falling under heading 8901, 8902, 8904, 8905 (except sub-heading 8905 20) or 8906, in accordance with the provisions of section	Nil	2 and 3

GENERAL EXEMPTION NO. 50

1270

(1)	(2)	(3)	(4)	(5)
307	9003	65 of the Customs Act, 1962 (52 of 1962) Frames and mountings for spectacles, goggles or the like, of value below ₹500 per piece.	6%	-
308	9004	Sunglasses or goggles, for correcting vision	6%	-
309	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	- -
310	9018	All goods (other than parts and accessories thereof)	6%	-
311	9019	All goods (other than parts and accessories thereof)	6%	-
312	9022	All goods for medical, surgical, dental and veterinary use (other than parts and accessories thereof)	6%	-
313	90	Coronary stents and coronary stent systems for use with cardiac catheters.	Nil	-
314	90 or any other Chapter	Blood Glucose Monitoring System (Glucometer) and test strips	6%	-
315	90 or any other Chapter	Artificial kidney	Nil	-
316	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs	Nil	-
317	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 32 appended to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/ 2012-Customs, dated the 17th March, 2012	Nil	-
318	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	6%	-

GENERAL EXEMPTION NO. 50

(1)	(2)	(3)	(4)	(5)
318A	90 or any other Chapter	The following goods for use in the manufacture of pacemakers (tariff item 9021 50 00), namely:- (i). Battery; (ii).Titanium; (iii).Palladium wire; (iv).Eutectic wire ; (v).Silicone resins or Silicone rubbers; (vi).Solder paste; (vii).Reed switch; (viii).Diodes; (ix).Transistors; (x).Capacitors; (xi).Controllers; (xii).Coils(steel) ; (xiii).Tubing (Silicone).	Nil	2
319	9101 or 9102	Braille watches	Nil	-
320	9402	Medical, surgical, dental or veterinary furniture and parts thereof	6%	-
321	85 or 94	LED lights or fixtures including LED Lamps	6%	-
321A	85 or 94	LED (Light Emitting Diode) driver and MCPCB (Metal Core Printed Circuit Board) for use in manufacture of LED lights and fixtures or LED lamps	6%	-
321B	Any Chapter	All inputs for use in the manufacture of LED (Light Emitting Diode) driver or MCPCB (Metal Core Printed Circuit Board) for LED lights and fixtures or LED Lamps	6%	2
322	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	-
323	9503	All goods (other than parts and accessories thereof)	Nil	-
324	9603 10 00	Brooms, consisting of twigs or other vegetable materials, bound together, with	Nil	-

(1)	(2)	(3)	(4)	(5)
		or without handles		
325	9608 or 3215 90	Following goods, namely:- (i) Parts of pens; (ii) Parts (excluding refills) of ball point pens; (iii) Inks and parts of refills for ball point pens (iv) Refills and inks (not meant for retail sale) used for manufacture of pens of value not exceeding ₹200 per piece.	Nil Nil Nil Nil	- - - 3
326	9608 or 9609	Parts of pencils including clutch pencils used in the manufacture of such pencils including clutch pencils	Nil	2
327	32,38,39, 44 or 70	Goods specified in List 9, for the manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades, for wind operated electricity generators.	Nil	36
328	Any Chapter	Parts used within the factory of production for manufacture of power tillers of heading 8432	Nil	-
329	Any Chapter	Goods supplied for,- (a) the official use of foreign diplomatic or consular missions in India; (b) the personal use of diplomatic agents or career consular officers in India.	Nil Nil	37 38
330	Any Chapter	The following goods, namely:- (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;and (vii) Cotton Stalk Particle Board	Nil	-
331	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. <i>Explanation.</i> - "Goods" for the purposes	Nil	39

(1)	(2)	(3)	(4)	(5)
		of this entry means, goods which are designed exclusively for non-ozone depleting substances (non-ODS) technology.		
332	Any Chapter	Non-conventional energy devices or systems specified in List 8	Nil	-
332A	Any Chapter	Parts consumed within the factory of production for the manufacture of goods specified in LIST 8	Nil	2
333	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 86040000)	Nil	3
334	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	40
335	Any Chapter	Parts of hearing aids	Nil	-
336	Any Chapter	All goods supplied against International Competitive Bidding.	Nil	41
337	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 specified in list 10 based on super-critical thermal technology, with installed capacity of 3960 MW or above, from which power	Nil	42

(1)	(2)	(3)	(4)	(5)
		<p>procurement has been tied up through tariff based competitive bidding.</p> <p>Explanation.- For the removal of doubts, it is clarified that goods required for setting up of "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</p>		
338	Any Chapter	<p>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 specified in list 11 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.</p> <p>Explanation. - For the removal of doubts, it is clarified that goods required for setting up of "mega power project" 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.</p>	Nil	43
339	Any Chapter	<p>All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission</p>	Nil	44

(1)	(2)	(3)	(4)	(5)
		<p>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 forexpansion of mega power projects, namely, Vindhyachal STPP Stage-V (Expansion Unit) - 500 MW (NTPC) and UNOSUGEN CCPP, Gujarat (An expansion unit of Sugen CCPP of 1147.5 MW)- 382.5(1) MW (M/s. Torrent Power Ltd.) so certified before the 19th day of July, 2012 by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power</p> <p>Explanation. - For the purpose of entry 338 and this entry, "mega power project means:-</p> <p>(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</p> <p>(b) A thermal power plant of capacity of 1000 MW or more, located in States other than those specified in clause (a) above; or</p> <p>(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</p> <p>(d) A hydel power plant of capacity of 500 MW or more, located in States other than those specified in clause (c)</p>		
340	Any Chapter	Parts used within the factory of production or in any other factory of the same manufacturer used in the manufacture of goods falling under heading 8701	Nil	3
341	Any Chapter	Monofilament long line system for tuna	Nil	45

GENERAL EXEMPTION NO. 50

1276

(1)	(2)	(3)	(4)	(5)
342	Any Chapter	fishing Polypropylene, stainless steel strip and stainless steel capillary tube required for manufacture of syringes, needles, catheters and cannulae	6%	3
343	Any Chapter	Stainless steel tube and wire, cobalt chromium tube, Hayness Alloy-25 and polypropylene mesh required for manufacture of Coronary stents or coronary stent system and artificial heart valve	Nil	3
344	Any Chapter	Parts and components required for manufacture of blood pressure monitors and blood glucose monitoring systems (gluco-meters)	6%	3
345	84 (except 8424 81 00, 8432, 8433, 8436, 8437, 8452 10 12, 8452 10 22, 8452 30, 8452 90, 8469 00 30, 8469 00 40, 8479 89 92)	All goods -	10%	
346	85 (except 8523 52, 8544 11 10, 8544 11 90, 8548 10	All goods	10%	-
347	87	The following goods namely:- (i) Motor vehicles falling under headings 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 8702 and	8% 8%	- 26

(1)	(2)	(3)	(4)	(5)
		8703 for transport of up to thirteen persons, including the driver (other than three wheeled motor vehicles for transport of up to seven persons), which after clearance has been registered for use solely as ambulance;		
		(iii) Motor vehicles falling under heading 8702, 8703 for transport of up to thirteen persons, including the driver (other than three wheeled motor vehicles and Sports Utility Vehicles specified at Sl. No. 356), which after clearance have been registered for use solely as taxi.	80% of the excise duty paid at the time of clearance	26
		(iv) Sports Utility Vehicles specified against Sl. No. 356, which after clearance have been registered for use solely as taxi.	80% of the excise duty paid at the time of clearance	26
348	8701	Road tractors for semitrailers of engine capacity more than 1800 cc	8%	-
349	8702 10 91, 8702 10 92, 8702 10 99, 8702 90 91, 8702 90 92, 8702 90 99	Motor vehicles for the transport of ten or more persons, including the driver.	8%	-
350	8703	Hybrid motor vehicles Explanation. - For the purpose of this entry, "hybrid motor vehicle" 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.	8%	-
351	8703	Three wheeled vehicles for transport of not more than seven persons, including the driver.	8%	-

GENERAL EXEMPTION NO. 50

1278

(1)	(2)	(3)	(4)	(5)
352	8704	Motor vehicles, other than petrol driven dumpers of tariff item 8704 10 90.	8%	-
353	8704 10 90	Petrol driven dumpers	20%	-
354	8702, 8703	<p>Following motor vehicles of length not exceeding 4000 mm, namely:-</p> <p>(i) Petrol, liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and</p> <p>(ii) Diesel driven vehicles of engine capacity not exceeding 1500 cc.</p> <p>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 there under.</p>	8%	-
355	8702 and g 8703	<p>Following motor vehicles, namely:-</p> <p>(i) Motor vehicles of engine capacity not exceeding 1500 cc; and</p> <p>(ii) Motor vehicles of engine capacity exceeding 1500 cc. (other than motor motor vehicles specified against entry at Sl. No. 356).</p>	20%	-
			24%	-
356	8703	<p>Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles.</p> <p>Explanation.- For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm and above</p>	24%	-
357	8702,8703	<p>Hydrogen vehicles based on fuel cell technology</p> <p>Explanation.- For the purposes 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</p>	8%	-

(1)	(2)	(3)	(4)	(5)
358	8702, 8703, 8704	Three or more axled motor vehicles for transport of goods or for transport of eight or more persons, including the driver (other than articulated vehicle) Explanation.- For the purposes of this entry, “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	8%	-
359	8702,8703, 8704 or 8716	(1)Motor vehicles manufactured by a manufacturer, other than the manufacturer of the chassis-		30
		(i) for the transport of more than six persons but not more than twelve persons, excluding the driver, including station wagons;	20%	
		(ii) for the transport of more than twelve persons, excluding the driver;	8%	
		(iii) for the transport of not more than six persons, excluding the driver, including station wagons;	20%	
		(iv) for the transport of goods, other than petrol driven;	8%	
		(v) for the transport of goods, other than mentioned against (iv).	20%	
		(2) Vehicles of heading 8716 manufactured by a manufacturer, other than the manufacturer of the chassis.	8%	30
		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		
360	8706 00 11, 8706 00 19	Chassis fitted with engines, for the tractors of heading 8701	8%	-
361	8706 00 21 or 8706 00 39	The following goods, namely:- (i) Chassis for use in the manufacture	8%	2

GENERAL EXEMPTION NO. 50

1280

Condition No.		Conditions		
		of battery powered road vehicles; (ii) Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle).	8%	-
362	8706 00 43 or 8706 00 49	The following goods, namely:- (i) Chassis for use in the manufacture of battery powered road vehicles; (ii) Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle); (iii) Motor chassis for vehicles of heading 8704 (other than petrol driven) fitted with engines, whether or not with cab.	10%	2
			10%	-
			10%	-
363	8706 00 43	For dumpers, other than petrol driven, other than those designed,- (a) for use off the highway; (b) with net weight (excluding pay-load) exceeding eight tonnes; and (c) for maximum pay-load capacity not less than 10 tonnes.	10%	-
364	8706 00 49	Motor chassis for vehicles of heading 8704 (petrol driven) fitted with engines, whether or not with cab.	10%	-
365	8706 00 29	All goods	10%	-
366	8706 00 42	All goods	9%	-
367	8706 00 31 or 8706 00 41	Chassis fitted with engines for three wheeled motor vehicles	8%	-
368	8711	Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars	8%	-
369	8716	Trailers and semitrailers; other vehicles, not mechanically propelled; parts thereof	8%	-

ANNEXURE

Condition No.	Conditions
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

Condition No.	Conditions
	<p>Assistant Commissioner, as the case may be, for his satisfaction in this regard.</p> <p>(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:</p> <p>Provided that, the clearances of cement effected on payment of duty,- (a) at the rate of [12% + `120PMT] in case of goods cleared in packaged form falling under S. No.51; and (b) at the rate of 12%, PMT, in case of goods falling under S.No.52; shall not be taken into account for computing the above mentioned quantity of ninety nine thousand tonnes.</p> <p>(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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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 accountal for kerosene cleared from the refinery and the payment of duty thereon.</p> <p>5. 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.</p> <p>6. The exemption contained herein shall be available subject to the following condition, namely</p> <p>-</p>

Condition No.

Conditions

- (i) 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;
- (ii) the goods do not bear a brand name which is used for any other goods falling under tariff item 210690 20 or 2403 9990; and
- (iii) the contents of the product, particularly, the percentage of betel nut be declared on the packing.

7

The exemption contained in this notification shall apply subject to the condition that the manufacturers of biris, files a declaration in the format given below before the 30th day of April in each financial year with the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction.

Format

Declaration to be filed by a manufacturer of biris availing benefit of exemption from excise duty under Sl. No. 46 of the notification No. 12/2012-Central Excise dated the 17th of March, 2012

1. Name and address of the manufacturer.
2. PAN
3. Details of manufacturing process undertaken by the manufacturer along with the address of premises where such activities are carried out.

Address of the premises Processes being undertaken

4. (a) Whether any process of manufacture of biris is undertaken by job- worker (such as rolling of *biris*) Y/N
- (b) 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 under taken	Quantity of <i>biris</i>
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5. 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)

Condition No.	Conditions
	Place : Date:
8.	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.
9.	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.
10.	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.
11.	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.
12.	(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.
13.	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.
14.	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.

Condition No.	Conditions
15.	This exemption shall apply only to such footwear on which the retail sale price is indelibly marked or embossed on the footwear itself.
16.	If no credit under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 has been taken in respect of the inputs or capital goods used in the manufacture of these goods.
17.	If such goods are not produced or manufactured by a manufacturer who produces or manufactures steel from iron ore or concentrate.
18.	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.
19.	If such goods are not produced or manufactured by a manufacturer who produces or manufactures copper from copper ore or copper concentrate.
20.	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 untrimmed sheets or circles.
21.	If such goods are not produced or manufactured by a manufacturer who produces or manufactures aluminium from aluminium ore or aluminium concentrate.
22.	If manufactured from goods falling within heading 8202 to 8205 of the First Schedule to the Central Excise Tariff Act, 1985,[5 of 1986] on which duty of excise specified in the First Schedule or the additional duty leviable under the Customs Tariff Act, 1975[51 of 1975], as the case may be, has already been paid.
23.	If, a certificate issued by the Collector or District Magistrate or 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.
24	If supplied to the electric vehicle manufacturers who are registered with IREDA or any state nodal agency notified for the purpose by the Ministry of New and Renewable Energy for Central Financial Assisitance (CFA)

Condition No.	Conditions
25	<p>If no credit under rule 3 or rule 13 of the CENVAT Credit Rules, 2004, has been taken in respect of the inputs or input services used in the manufacture of these goods.</p>
26	<p>(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;</p> <p>(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:-</p> <p>(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;</p> <p>(2) a certificate from an officer authorised 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;</p> <p>(3) a copy of the document evidencing the payment of excise duty, as mentioned in paragraph (a);</p> <p>(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</p> <p>(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;</p> <p>(c) the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, within seven days of the receipt of the said claim for refund, 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</p> <p>(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), shall be recovered as if it is a recovery of duty of excise erroneously refunded. In case, such irregular or excess credit is utilised for payment of duty of excise</p>

Condition No.	Conditions
	on clearance of excisable goods, the said goods shall be considered to have been cleared without payment of duty to the extent of utilisation of such irregular or excess credit.
27.	<p>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-</p> <p>(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</p> <p>(b) who is manufacturing chassis and using such chassis for further manufacture of such vehicle.</p>
28.	<p>If,-</p> <p>(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</p> <p>(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.</p>
29.	<p>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.</p>
30.	<p>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</p>
31.	<p>If the aircraft is procured by-</p> <p>(a) Government of India, State Governments, Public Sector Undertakings of the Central Government or the State Governments; or</p> <p>(b) 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,-</p> <p>(a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operation;</p> <p>(b) "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 recognisably systematic series, each flight being open to use by members of the public; and</p> <p>(c) "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 recognisably systematic series, not open to use by passengers.</p>
32	<p>If,-</p> <p>(a) the aircraft is procured by:-</p> <p>(i) the Aero Club of India, New Delhi, recognised as a National Sports Federation by</p>

Condition No.	Conditions
	<p>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.</p>
33	<p>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, organisation, 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.</p>
34.	<p>If- (i) 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 (ii) 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 31.</p>
35	<p>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 be understood as in Condition No.</p>

Condition No.	Conditions
32 or 33.	
36.	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 and intermediates, parts and sub-parts of rotor blades, for wind operated electricity generators.
37	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) 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 authorised by him, that (i) 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; (ii) 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 (iii) 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.
38	If,- (a) the goods are purchased by diplomatic agents or career consular officers directly from the manufacturer; (b) 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 or career consular officer is entitled to exemption from excise duty on the principle of reciprocity; and (c) the concerned diplomatic agent or 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.
39	If,- (i) 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;

Condition No.	Conditions
	(ii) 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.
40.	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.
41.	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. Provided that if the goods when imported into India are so exempt from the said duties of customs subject to certain conditions prescribed under a notification issued under the Customs Act, 1962, then such conditions shall, mutatis mutandis, apply for the purposes of this exemption.
42	If,- (a) an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power certifies the project as ultra mega power project before the 19th day of July 2012; (b) in case the certificate regarding ultra mega power project status issued as above is provisional, the Chief Executive Officer of the project furnishes a security in the form of a Fixed Deposit Receipt or Bank Guarantee from any scheduled bank for a term of forty two months, in the name of the President of India for an amount equal to the duty of excise payable but for this exemption, to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction and if the Chief Executive Officer of the project fails to furnish the final ultra mega power status certificate within a period of thirty six months from the date of clearance of excisable goods, the said security shall be appropriated towards Central Excise Duty payable on such clearances but for this exemption; (c) 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 before the under the Government of India initiative, indicating the quantity, description and specification thereof; (d) the Chief Executive Officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or 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), the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
43.	If,- (a) an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power certifies the project as Mega Power Project before the 19th day of July 2012; (b) in case the certificate regarding mega power project status issued as above is provisional,

Condition No.	Conditions
	<p>the chief executive officer of the project furnishes a security in the form of a fixed Deposit Receipt or Bank Guarantee from any scheduled bank for a term of sixty six months, in the name of the President of India for an amount equal to the duty of excise payable but for this exemption, to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction and if the project developer fails to furnish the final mega power status certificate within a period of thirty six months from the date of clearance of excisable goods, the said security shall be appropriated towards duty of excise payable on such clearances but for this exemption;</p> <p>(c)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 the Government of India initiative, indicating the quantity, description and specification thereof;</p> <p>(d)the Chief Executive Officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that-</p> <p>(i) the said goods will be used only in the said project and not for any other use; and</p> <p>(ii) in the event of non- compliance of sub-clause (i), the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.</p>
44.	<p>If-</p> <p>(a) an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that -</p> <p>(i) the power purchasing state has constituted the Regulatory Commission with full powers to fix the tariffs;</p> <p>(ii) the power purchasing States shall undertake to carry out distribution reforms as laid down by the Ministry of Power;</p> <p>(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</p> <p>(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</p> <p>(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 -</p> <p>(i) the said goods will be used only in the said project and not for any other use; and</p> <p>(ii) in the event of non compliance of sub-clause (i), the project developer will pay the duly which would have been leviable at the time of clearance of goods, but for this exemption.</p>
45.	<p>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.</p>

46. 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.
47. Omitted
48. 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 (Electrical) or the Director (Finance) of the Delhi Metro Rail Corporation Ltd. to the effect that-
- (i) the goods are produced 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
- (ii) 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.
50. 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 an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy recommending the grant of this exemption and the said officer certifies that the goods are required for the manufacture of special bearings for use in wind operated electricity generators.
51. 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 Department of Electronics and Information Technology (DeitY) recommending the grant of this exemption and the said officer certifies that the goods are required for the specified purpose.
52. If no credit under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 has been taken in respect of inputs or input service or capital goods used in the manufacture of these goods.
53. 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 an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy recommending the grant of this exemption and the said officer certifies that the goods are required for the specified purpose.

LIST 1

(See S. Nos. 105, 106 and 120)

- (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.106)

(1) Meta Aminophenol (2) Para Nitrochlorobenzene (PNCB) (3) Picolines (4) Novaldiamine (5) Ethoxy methylene diethyl-malonate (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) Isonico-tinic 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 (22) 2-Amino-5-Mercapto-1,2,4-Thiadiazole (23) 2-Amino-5-Amino-Sulfomyl-1,3,4-Thiadiazole (24) 2-Acetylamino-5-Mercapto-1,3,4 Thiadiazole (25) Tetra Urea Complex.

LIST 3

(See S.No.114)

(1) Insulin (2) Lamivudine (3) Ritonavir (4) Saquinavir (5) Zidovudine. (6) Atazanavir

LIST 4

(See S.No. 228)

(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 5

(See S.No.230)

(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 numbers (1) to (40) above.

LIST 6

(See S.No. 231)

(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 rereeling (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 7

(See S. No.232)

(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, condensing units 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 air-conditioning and above.

LIST 8

(See S.No. 332 and 332A)

(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) Omitted (6) Solar air heating system (7) Solar low pressure steam system (8) Solar stills and desalination system (9) Solar pump based on solar thermal 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 aero-generator 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.

LIST 9

(See S.No. 327)

(1) Injection resin, falling under tariff item 39073090 (2) Hardener resin injection, falling under tariff item 39073090 (3) Hand lay up resin, falling under tariff item 39073090 (4) Infusion resin, falling under tariff item 39073090 (5) Epoxy resin, falling under tariff item 39073010 (6) Adhesive resin, falling under tariff item 39079990 and Poly (lactic acid) falling under tariff item 39077000 (7) Vinyl ester adhesives, falling under tariff item 39059990 (8) Hardener for adhesive resin, falling under tariff item 38249090 (9) Hardeners, falling under tariff item 38249090 (10) Foam kit, falling under tariff item 39219099 (11) PVC foam sheet and PS foam, falling under tariff item 39219099 (12) Balsa kit, falling under tariff item 44219090 (13) Glass fibre and

articles thereof, falling under heading 7019 (14) PU painting system, falling under tariff item 32082090 (15) Gel coat, falling under tariff item 32082090. (16) Resin binders, falling under heading 382490 (17) Polyester based infusion resin and hand layup resin (both falling under tariff item 39079190 (18) Gel coat and hardener (both falling under tariff item 3208 10 90) used with such polyester based resins specified against item no.17.

LIST 10

(See S.No. 337 of the Table)

- 1 Krishnapatnam UMPP, Andhra Pradesh- 6x660= 3960 MW (Coastal Andhra Power Ltd.)
- 2 Mundra UMPP, Gujarat- 5x800= 4000 MW (Coastal Gujarat Power Ltd.)
- 3 Sasan, Madhya Pradesh- 6x660= 3960 MW (Sasan Power Ltd.)
- 4 Tilaiya UMPP, Jharkhand- 5x800= 4000 MW (Jharkhand Integrated Power Ltd.)
- 5 Orissa UMPP, Orissa- 5x800= 4000 MW
- 6 Chhattisgarh UMPP, Chhattisgarh- 5x800= 4000 MW
- 7 Cheyyur UMPP,- 5x800= 4000MW

LIST 11

(See S.No. 338 of the Table)

- 1 Parbati-II, Himachal Pradesh - 4x200=800 MW (NHPC)
- 2 Teesta- V, Sikkim - 3x170=510 MW (NHPC)
- 3 Sipat-II, Chhattisgarh - 2x500=1000 MW (NTPC)
- 4 Vindhyachal-III, Madhya Pradesh - 2x500=1000 MW (NTPC)
- 5 Talcher-II, Orissa - 4x500=2000 MW (NTPC)
- 6 Rihand-II, Uttar Pradesh - 2x500=1000 MW (NTPC)
- 7 Sipat-I, Chhattisgarh - 3x660=1980 MW (NTPC)
- 8 Kahalgaon-II Phase-I & II Bihar - 3x500=1500 MW (NTPC)
- 9 Barh, Bihar - 3x660=1980 MW (NTPC)
- 10 Koldam, Himachal Pradesh - 4x200=800 MW (NTPC)
- 11 Tuticorin, Tamil Nadu- 2x500=1000 MW (NLC)
- 12 Parbati-III, Himachal Pradesh - 4x130=520 MW (NHPC)
- 13 Jhanor Gandhar CCPP-II, Gujarat - 2x650=1300 MW (NTPC)
- 14 Kawas CCPP-II, Gujarat - 2x650=1300 MW (NTPC)
- 15 RGPPL, Maharashtra - 2150 MW (JV of NTPC/ GAIL/ Govt. of Maharashtra)
- 16 Tapovan Vishnugad HEP, Himachal Pradesh - 4x130=520 MW (NTPC)
- 17 Simhadri-II, Andhra Pradesh - 2x500=1000 MW (NTPC)
- 18 Indira Gandhi STPP-JV project, Haryana - 3x500=1500 MW (NTPC)
- 19 Bongaigaon, Assam - 3x250=750 MW (NTPC)
- 20 Barh-II, Bihar - 1320 MW (NTPC)
- 21 Koderma TPS St-I, Jharkhand - 1000 MW (DVC)
- 22 Durgapur Steel TPS, West Bengal - 2x500=1000 MW (DVC)
- 23 Tehri Pump Storage Project - 4x250=1000 MW (THDC)
- 24 Mauda, Maharashtra - 2x500=1000 MW (NTPC)
- 25 Rihand- III, Uttar Pradesh - 2 x 500=1000 MW (NTPC)
- 26 Nabinagar- JV with Railways, Bihar - 4 x 250=1000 MW (NTPC)
- 27 Vallur Stage- I Phase I & II, Tamil Nadu - 3 x 500=1500 MW (NTPC-Tamil Nadu Energy Co. Ltd.)
- 28 Raghunathpur TPS Phase 1, West Bengal - 2 x 600=1200 MW (DVC)
- 29 Tanda- II, Uttar Pradesh-2 x 660=1320 MW (NTPC)
- 30 Meja, Uttar Pradesh - 2 x 660=1320 MW (NTPC)
- 31 Vindhyachal-IV, Madhya Pradesh - 2 x 500=1000 MW (NTPC)
- 32 Solapur STPP, Maharashtra - 2x660=1320 MW (NTPC)

- 33 Nabinagar STPP, JV with Bihar, Bihar-3x660=1980 MW (NTPC)
- 34 Mouda STPP-II, Maharashtra- 2x660= 1320 MW (NTPC)
- 35 Raghunathpur TPS (Ph-II), West Bengal- 2x660=1320 MW (DVC)
- 36 North Karanpura STPP, Jharkhand- 3x660=1980 MW (NTPC)
- 37 Kudgi STPP stage-I, Karnataka- 3x800=2400 MW (NTPC)
- 38 Darlipalli STPP, Stage-I, Orissa- 2x800=1600 MW (NTPC)
- 39 Barethi STPP, Madhya Pradesh- 6x660=3960 MW (NTPC)
- 40 Lara STPP, Chhattisgarh -2x800=1600 MW (NTPC)
- 41 Gajmara STPP Stage-I - 2x800= 1600MW (NTPC)
- 42 Rajiv Gandhi CCPP Stage- II Phase-I, Kerala- 3x350 =1050 MW (NTPC)
- 43 Gidderbha STPP, Punjab - 4x660= 2640 MW (NTPC)
- 44 Khargone Super TPP, M.P. - 2x660= 1320 MW (NTPC)
- 45 Gadarwara Super TPP, M.P. - 2x800= 1600 MW (NTPC)
- 46 Katwa Super TPP, West Bengal - 2x660= 1320 MW (NTPC)
- 47 Bilhaur STPP, Uttar Pradesh -2x660= 1320 MW (NTPC)
- 48 Talcher STPP Stage-III, Orissa - 2x660=1320 MW (NTPC)
- 49 Khedar (Hissar), Haryana - 1000 (+200) MW (HPGCL)
- 50 Shree Singaji Thermal Power Project- 2X600=1200 MW
- 51 Gas based CCPP Pragati-III, Delhi-1371.6 MW (Pragati Power Corp. Ltd.)
- 52 Sri Damodaran Sanjeevaiah, Nellaturu, Andhra Pradesh - 2x800=1600 MW (APPDCL)
- 53 Chandrapur Expansion, Maharashtra- 2x500= 1000 MW (MSPGCL)
- 54 Koradi Expansion, Maharashtra- 3x660= 1980 MW (MSPGCL)
- 55 Bhusawal Expansion, Maharashtra- 2x500= 1000 MW (MSPGCL)
- 56 Supercritical TPP at STPS Stage-V at Suratgarh, Rajasthan- 2x660)= 1320 MW (RRVUNL)
- 57 Supercritical TPP at Chhabra, Rajasthan - 2x660= 1320 MW (RRVUNL)
- 58 North Chennai, Tamil Nadu-2x600=1200 MW (TNEB)
- 59 Purulia Pump Storage Hydel Project, West Bengal- 4x225= 900 MW (State Sector)
- 60 Sagardighi TPP Ext. Unit 3&4, West Bengal-2x500=1000 MW (WBPDC)
- 61 Shree Singaji TPP-2x660 (MP Power Generating Company Ltd MW (MPPGCL)
- 62 Raigarh TPP, Chhattisgarh- 4x250= 1000 MW (M/s. Jindal Power Ltd.)
- 63 Akhakhol GBPP, Gujarat- 3x382.5= 1147.5 MW (M/s. Torrent Power Ltd.)
- 64 Udupi (Nagarjuna) Power Project, Karnataka- 2x600= 1200 MW (M/s. Udupi (Nagarjuna) Power Corp. Ltd.)
- 65 IPP project Haryana- 2x660= 1320 MW (M/s. Jhajjar Power Ltd.)
- 66 726 MW CCGT being developed by ONGC-Tripura Power Company Ltd. (OTPC) at Palatana, Tripura - (2x250)(2x113.3)= 726 MW
- 67 Salaya TPP, Gujarat- 2x600= 1200 MW (M/s. Essar Power Gujarat Ltd.)
- 68 Tiroda TPP, Maharashtra-5x660=3300 MW (M/s. Adani Power Maharashtra Ltd.)
- 69 Kawai TPP, Rajasthan - 2x660=1320 MW (M/s. Adani Power Rajasthan Ltd.)
- 70 Teesta-VI, Sikkim - 4x125= 500 MW (M/s. Lanco)
- 71 Teesta-III Sikkim- 6x200= 1200 MW (M/s. Teesta Urja Ltd.)
- 72 KSK Mahanadi Power Company Ltd.(U-3 & 4) Janjgir- Champa, Chhattisgarh-2x600=1200 MW (M/s KSK Mahanadi Power Co Ltd.)
- 73 Rajpura TPP in the State of Punjab- 2x700= 1400 MW (M/s. Nabha Power Ltd.)
- 74 Talwandi Sabo power project at Banawala, Punjab.- 3x660=1980 MW (M/s. Talwandi Sabo Power Ltd. (TSPL))
- 75 TPP at Nandgaonpeth, MIDC, Amravati Dist., Maharashtra.- 5x270= 1350 MW (M/s. Indiabulls Power

- Ltd.)
- 76 TPP at Karachhana, Allahabad, UP- 2x660 = 1320 MW (M/s. Sangam Power Gen Company Ltd.)
 - 77 TPP at Bara, Allahabad, UP. - 3x660=1980 MW (M/s. Prayagraj Power Gen. Company Ltd.)
 - 78 TPP at Surguja, Chhattisgarh- 2x660 = 1320 MW (M/s. IFFCO Chhattisgarh Power Ltd.)
 - 79 TPP at Dhenkanal, Orissa- 3x350=1050 MW (M/s. GMR Kamalanga Energy Ltd.)
 - 80 GMR Chhattisgarh Energy Ltd. Raipur, Chhattisgarh- 2x685 MW
 - 81 KSK Mahanadi Power Corporation Ltd. (U-2&5) Janjgir Champa, Chhattisgarh- 2x600 MW
 - 82 KSK Mahanadi Power Corporation Ltd. (U-1&6) Janjgir Champa, Chhattisgarh- 2x600 MW
 - 83 Thermal Powertech Corporation Ltd. Pynampuram Andhra Pradesh- 2x660 MW
 - 84 KVK Neelanchal Power Pvt. Ltd Cuttak, Orissa- 3x350 MW
 - 85 East-Coast Energy Pvt. Ltd Srikakulam, Andhra Pradesh.- 2x660 MW
 - 86 Monnet Power Corporation Ltd. Malibrahmani, Orissa- 2x525 MW
 - 87 Hinduja National Power Corporation Ltd. Vishakhapatnam, Andhra Pradesh- 2x520 MW
 - 88 Corporate Power Ltd. Chandwa, Jharkhand- 4x270 MW
 - 89 Lanco Power Ltd. (U-3,4) Pathadi, Chhattisgarh- 2x660 MW
 - 90 Lalitpur Power Generation Company Ltd. Lalitpur, U.P.- 3x660 MW
 - 91 Lanco Vidarbha Thermal Power Ltd. Wardha, Maharashtra- 2x660 MW
 - 92 Lanco Babandh Power Ltd. Dhenkanal, Orissa- 2x660 MW
 - 93 DB Power Ltd. Vadodarha TPP Janjgir -Champa Chattisgarh- 2x600 MW
 - 94 Athena Chhattisgarh Power Ltd. Singhitarai TPS Janjgir-Champa, Chattisgarh- 2x600 MW
 - 95 Essar Power Jharkhand Ltd. Tori, Jharkhand- 2x600 MW
 - 96 MB Power (MP) Ltd. Anuppur, Madhya Pradesh- 2x600 MW
 - 97 RKM Powergen Pvt. Ltd. Uchpinde TPP Janjgir- Champa, Chattisgarh- 4x360 MW
 - 98 IL & FS Tamil Nadu Power Company Ltd. Cuddalore, Tamil Nadu- 2x600 MW
 - 99 Meenakshi Energy Pvt. Ltd Thamminapatnam, Andhra Pradesh-Ph-1:2x 150 Ph-II 2x350 MW
 - 100 SKS Power Generation (Chhattisgarh) Ltd. Binj Kote TPP Raigarh, Chhattisgarh- 4x300 MW
 - 101 Jindal India Thermal Power Ltd. Angul, Orissa- 2x600 MW
 - 102 NCC Power Projects Nellore AP- 2x660 MW
 - 103 Samalkot Power Ltd. Samalkot, Andhra Pradesh- 2400 MW
 - 104 Torrent Energy Ltd. Dahej, Gujarat- 1200 MW
 - 105 Neyveli New Thermal Power Station, Tamil Nadu- 2X500 MW= 1000MW (Neyveli Lignite Corporation)
 - 106 Kameng Hydro Electric Power Project, Arunachal Pradesh-600 MW [North Eastern Electric Power Corporation Ltd. (NEEPCO)]

GENERAL EXEMPTION NO. 51

Effective Rates of Duty on textile articles falling under chapter 50 to 63 :

[Notfn. No. 30/04-CE., dt. 9.7.2004 as amended by 10/05, 15/06, 48/06, 13/07, 12/09, 12/11, 30/11, 11/13].

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. 07/2003-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

(1) (2) (3)

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 vide corrigendum F.No.334/3/2004-TRU(Pt.I) dated 9.7.2004 on inputs goods 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, 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 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
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	rayon, cellulose acetate, cupro or alginates 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

(1)	(2)	(3)
		<p>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.</p> <p><i>Explanation</i>, - 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:</p> <p>(a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or</p> <p>(b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.</p>
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. 55.01, 55.02, 55.03 and 55.04.
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	<p>All goods other than,-</p> <p>(i) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations;</p> <p>(ii) Carpets and other textile floor coverings, knotted, woven, tufted or flocked of coconut fibres</p>

(1)	(2)	(3)	(4)
			(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 5906 10 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.	

GENERAL EXEMPTION 52

Effective rate of duty on textile articles falling under Chapter 50 to 63.

[Notfn. No. 7/12-CE, dt. 17.3.2012 as amended by 8/13].

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	6%
2.	56 (except 56011000)	All goods of cotton, not containing any other textile material	6%

GENERAL EXEMPTION NO. 52

1300

3.	57	All goods of cotton, not containing any other textile material	6%
4.	58 (except 58043000, 5805 and 5807)	All goods of cotton, not containing any other textile material	6%
5.	59	All goods of cotton, not containing any other textile material	6%
6.	60	All goods of cotton, not containing any other textile material	6%
7.	61, 62 and 63(except 63090000 and 6310)	All goods of cotton, not containing any other textile material,	6%

Explanation.- For the 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 materials, 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.
