

## GENERAL EXEMPTION NO. 16

**Exemption to all goods except as in Annexure I manufactured and cleared from units located in specified areas in the State of Sikkim equal to duty of excise and additional duty of excise paid in cash. [Notifn. No. 71/03-CE. dt. 9.9.2003 as amended by Notfn. No. 27/04, 21/07, 23/08, 37/08, 55/08, 6/16].**

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, 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), other than goods specified in Annexure I appended hereto, and cleared from a unit located in the Industrial Growth Centre or Industrial Infrastructure Development Centre or Export Promotion Industrial Park or Industrial Estate or Industrial Area or Commercial Estate or Scheme Area, as the case may be, in the State of Sikkim, specified in Annexure - II** appended hereto, from so much of the duty of excise or additional duty of excise, as the case may be, leviable thereon under any of the said Acts **as is equivalent to the duty payable on value addition undertaken in the manufacture of the said goods by the said unit.**

2 The duty payable on value addition shall be equivalent to the amount calculated as a percentage of the total duty payable on the said excisable goods of the description specified in column (3) of the Table below (hereinafter referred to as the said Table) and falling within the Chapter of the said First Schedule as are given in the corresponding entry in column (2) of the said Table when manufactured starting from inputs specified in the corresponding entry in column (5) of the said Table in the same factory, at the rates specified in the corresponding entry in column (4) of the said Table:

TABLE

S.No.	Chapter of the first Schedule	Description of goods	Rate	Description of inputs for manufacture of goods in column (3)
(1)	(2)	(3)	(4)	(5)
1.	29	All goods	29	Any goods
2.	30	All goods	56	Any goods
3.	33	All goods	56	Any goods
4.	34	All goods	38	Any goods
5.	38	All goods	34	Any goods
6.	39	All goods	26	Any goods
7.	40	Tyres, tubes and flaps	41	Any goods
8.	72 or 73	All goods	39	Any goods, other than iron ore

(1)	(2)	(3)	(4)	(5)
9.	74	All goods	15	Any goods
10.	76	All goods	36	Any goods
11.	85	Electric motors and generators, electric generating sets and parts thereof	31	Any goods
12	25	Cement	75	Lime stone and gypsum
12A	25	Cement clinker	75	Lime stone
13.	17 or 35	Modified starch or glucose	75	Maize, maize starch or tapioca starch
14.	18	Cocoa butter or powder	75	Cocoa beans
15.	72 or 73	Iron and steel products	75	Iron ore
15A	29 or 38	Fatty acids or Glycerine	75	Crude palm kernel, coconut, mustard or rapeseed oil
15B	72	Ferro alloys, namely, ferro chrome, ferro manganese or silico manganese	75	Chrome ore or manganese ore
16.	Any chapter	Goods other than those mentioned above in S.Nos.1 to 15	36	Any goods

Provided that where the duty payable on value addition exceeds the duty paid by the manufacturer on the said excisable goods, other than the amount paid by utilization of CENVAT credit during the month, the duty payable on value addition, shall be deemed to be equal to the duty so paid other than by CENVAT credit.

2A In cases where all the goods produced by a manufacturer are eligible for exemption under this notification, the exemption contained in this notification shall be subject to the condition that the manufacturer first utilizes whole of the CENVAT credit available to him on the last day of the month under consideration for payment of duty on goods cleared during such month and pays only the balance amount in cash.

2 B The exemption contained in this notification shall be given effect to in the following manner, namely:-

(a) the manufacturer shall submit a statement of the total duty paid and that paid by utilization of CENVAT credit, on each category of goods specified in the said Table and cleared under this notification, to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, by the 7th of the next month in which the duty has been paid;

(b) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, after such verification as may be deemed necessary, shall refund the duty payable on value addition, computed in the manner as specified in paragraph 2 to the manufacturer by the 15th of the month following the one in which the statement as at clause (a) above has been submitted.

2 C Notwithstanding anything contained in sub-paragraph 2B above,-

(a) the manufacturer at his own option, may take credit of the amount calculated in the manner specified in paragraph 2 in his account current, maintained in terms of the Excise Manual of Supplementary Instructions issued by the Central Board of Excise and Customs. Such amount credited in the account current may be utilized by the manufacturer for payment of duty, in the manner specified under rule 8 of the Central Excise Rules, 2004, in subsequent months, and such payment shall be deemed to be payment in cash;

(b) the credit of the refund amount may be taken by the manufacturer in his account current, by the 7th of the month following the month under consideration;

(c) a manufacturer who intends to avail the option under clause (a) shall exercise his option in writing for availing such option before effecting the first clearance in any financial year and such option shall be effective from the date of exercise of the option and shall not be withdrawn during the remaining part of the financial year;

(d) the manufacturer shall submit a statement of the total duty payable as well as the duty paid by utilization of CENVAT credit or otherwise and the credit taken as per clause (a), on each category of goods manufactured and cleared under the notification and specified in the said Table, to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, by the 15th of the month in which the credit has been so taken;

(e) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, after such verification, as may be deemed necessary, shall determine the amount correctly refundable to the manufacturer and intimate to the manufacturer by the 15th day of the next month to the month in which the statement under clause (d) has been submitted. In case the credit taken by the manufacturer is in excess of the amount determined, the manufacturer shall, within five days from the receipt of the intimation, reverse the said excess credit from the account current maintained by him. In case, the credit taken by the manufacturer is less than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount;

(f) in case the manufacturer fails to comply with the provisions of clauses (a) to (e), he shall forfeit the option, to take credit of the amount calculated in the manner specified in sub-paragraph 2 in his account current on his own, as provided for in clauses (a) to (c);

(g) the amount of the credit availed irregularly or availed of in excess of the amount determined correctly refundable under clause (e) and not reversed by the manufacturer within the period specified therein, shall be recoverable as if it is a recovery of duty of excise erroneously refunded. In case such irregular or excess credit is utilised for payment of excise duty on clearances 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.

Explanation.-For the purposes of this paragraph, duty paid by utilisation of the amount credited in the account current, shall be taken as payment of duty by way other than utilisation of CENVAT credit under the CENVAT Credit Rules, 2004.

2.1 (1) Notwithstanding anything contained in paragraph 2, the manufacturer shall have the option not to avail the rates specified in the said Table and apply to the Commissioner of Central Excise or the Commissioner

of Customs and Central Excise, as the case may be, having jurisdiction over the manufacturing unit of the manufacturer for fixation of a special rate representing the actual value addition in respect of any goods manufactured and cleared under this notification, if the manufacturer finds that the actual value addition in the production or manufacture of the said goods is at least 115 per cent of the rate specified in the said Table and for the said purpose, the manufacturer may make an application in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, not later than the 30th day of September in a financial year for determination of such special rate, stating all relevant facts including the proportion in which the material or components are used in the production or manufacture of goods:

Provided that the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, may, if he is satisfied that the manufacturer was prevented by sufficient cause from making the application within the aforesaid time, allow such manufacturer to make the application within a further period of thirty days:

Provided further that the manufacturer supports his claim for a special rate with a certificate from his statutory Auditor containing a calculation of value addition in the case of goods for which a claim is made, based on the audited balance sheet of the unit for the preceding financial year:

Provided also that a manufacturer that commences commercial production on or after the 1st day of April, 2008 may file an application in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, for the fixation of a special rate not later than the 30th day of September of the financial year subsequent to the year in which it commences production.

(1A) Nothing contained in sub-paragraph (1) shall apply to a unit manufacturing goods falling under Serial Nos. 12, 13, 14 or 15 of the Table.

(2) On receipt of the application referred to in sub-paragraph (1), the Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be, after making or causing to be made such inquiry as he deems fit, shall fix the special rate within a period of three months of such application;

(3) Where the manufacturer desires that he may be granted refund provisionally till the time the special rate is fixed, he may, while making the application, apply to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, in writing for grant of provisional refund at the rate specified in column (4) of the said Table for the goods of description specified in column (3) of the said Table and falling in Chapter of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986) as in corresponding entry in column (2) of the said Table, and on finalization of the special rate, necessary adjustments be made in the subsequent refunds admissible to the manufacturer in the month following the fixation of such special rate.

(4) Where the Central Government considers it necessary so to do, it may-

(a) revoke the special rate or amount of refund as determined under sub-paragraph (2) by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, or

(b) direct the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, to withdraw the rate so fixed.

*Explanation:* For the purpose of this paragraph, the actual value addition in respect of said goods shall be

calculated on the basis of the financial records of the preceding financial year, taking into account the following:

- (i) Sale value of the said goods excluding excise duty, Value Added Tax and other indirect taxes, if any, paid on the goods;
- (ii) Less: Cost of raw materials and packing material consumed in the said goods;
- (iii) Less: Cost of fuel consumed if eligible for input credit under CENVAT Credit Rules, 2004;
- (iv) Plus: Value of said goods available as inventory in the unit but not cleared, at the end of the financial year;
- (v) Less: Value of said goods available as inventory in the unit but not cleared, at the end of the financial year preceding that under consideration.

Special rate would be the ratio of actual value addition in the production or manufacture of the said goods to the sale value of the said goods excluding excise duty, Value Added Tax and other indirect taxes, if any, paid on the goods.

(5) The manufacturer shall be entitled to refund at the special rate fixed under sub-paragraph (2) in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the 1st day of April of the year in which the application referred to at sub-paragraph (1) was filed with the Commissioner of Central Excise or Commissioner of Central Excise and Customs, as the case may be:

Provided that in cases where the application referred to in sub-paragraph (1) had already been filed prior to the 10th day of June, 2008, the manufacturer shall be entitled to refund at the special rate fixed under sub-paragraph (2) in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the 1st day of April, 2008.

(5A) A manufacturer who commences commercial production on or after the 1st day of April, 2008, shall be entitled to refund at the special rate fixed under sub-paragraph (2) against his first application in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the date of commencement of such commercial production and the difference between the refund payable at such special rate and the actual refund paid to him from the date of commencement of commercial production till the date of fixation of special rate, shall be refunded to him.

(6) Where a special rate is fixed under sub-paragraph (2), the refund payable in a month shall be equivalent to the amount calculated as a percentage of the total duty payable on such excisable goods, at the rate so fixed:

Provided that the refund shall not exceed the amount of duty paid on such goods, other than by utilization of CENVAT credit.

2.2 (1) In case the total amount of refund paid or payable to a manufacturer in respect of goods cleared from a unit during a financial year is less than the total duty paid by him on the said goods, other than the amount paid by utilization of CENVAT credit, for the year, the differential amount, if any, shall be refunded to him subject to the condition that the total refund made to him during the year, including the aforesaid differential amount, does not exceed the total duty payable on value addition whether at the rate specified in the Table or at the special rate fixed under paragraph 2.1.

(2) The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall refund the differential amount, if any, to the manufacturer not later than the 15th

day of May in the subsequent financial year.

3. The exemption contained in this notification shall be given effect to in the following manner, namely:-

(a) The manufacturer shall submit a statement of the duty paid, other than the amount of duty paid by utilization of CENVAT credit under the CENVAT Credit Rules, 2002, to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, by the 7<sup>th</sup> day of the next month in which the duty has been paid.

(b) The Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, shall, after such verification, as may be deemed necessary, refund the amount of duty paid, other than the amount of duty paid by utilization of CENVAT credit under the CENVAT Credit Rules, 2002, during the month under consideration to the manufacturer by the 15<sup>th</sup> day of the next month:

Provided that in cases where the exemption contained in this notification is not applicable to some of the goods produced by a manufacturer, such refund shall not exceed the amount of duty paid less the amount of the CENVAT Credit availed of, in respect of the duty paid on the inputs used in or in relation to the manufacture of goods cleared under this notification.

(c) If there is likely to be any delay in the verification, the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, shall refund the amount on provisional basis by the 15<sup>th</sup> day of the next month to the month under consideration, and thereafter may adjust the amount of refund by such amount as may be necessary in the subsequent refunds admissible to the manufacturer.

4. Notwithstanding anything contained in paragraph 2,-

(a) the manufacturer at his own option, may take credit of the amount of duty paid during the month under consideration, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, in his account current, maintained in terms of Part V of the Excise Manual of Supplementary Instruction issued by the Central Board of Excise and Customs. Such amount credited in the account current may be utilised by the manufacturer for payment of duty in the manner specified under rule 8 of the Central Excise Rules, 2002, in subsequent months, and such payment shall be deemed to be paid in cash:

Provided that where the exemption contained in this notification is not applicable to some of the goods produced by a manufacturer, the amount of such credit shall not exceed the amount of duty paid less the amount of the CENVAT Credit availed of, in respect of the duty paid on the inputs used in or in relation to the manufacture of goods cleared under this notification.

(b) the credit of duty paid during the month under consideration, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, may be taken by the manufacturer in his account current, by the 7<sup>th</sup> day of the month following the month under consideration.

(c) a manufacturer who intends to avail of the option under clause (a), shall exercise his option in writing for availing of such option before effecting the first clearance in any financial year and such option shall be effective from the date of exercise of the option and shall not be withdrawn during the remaining part of the financial year:

Provided that, for the financial year 2003-2004, a manufacturer can exercise his option on or before the 30<sup>th</sup> day of September, 2003.

(d) the manufacturer shall submit a statement of the duty paid, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, along with the refund amount which he has taken credit and the calculation particulars of such credit taken, to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, by the 7<sup>th</sup> day of the next month to the month under consideration.

(e) the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, shall, after such verification, as may be deemed necessary, determine the amount correctly refundable to the manufacturer and intimate the same to the manufacturer by the 15<sup>th</sup> day of the next month to the month under consideration. In case the credit taken by the manufacturer is in excess of the amount 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 taken by the manufacturer is less than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount.

(f) in case the manufacturer fails to comply with the provisions of clauses (a) to (e), he shall forfeit the option, to take credit of the amount of duty during the month under consideration, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, in his account current on his own, as provided for in clauses (a) and (c).

(g) the amount of the credit availed irregularly or availed of in excess of the amount determined correctly refundable under clause (e) and not reversed by the manufacturer within the period specified in that clause, shall be recoverable as if it is a recovery of duty of excise erroneously refunded. In case such irregular or excess credit is utilised for payment of excise duty on clearances 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.

*Explanation.*-For the purposes of this notification, duty paid, by utilisation of the amount credited in the account current, shall be taken as payment of duty by way other than utilisation of CENVAT credit under the CENVAT Credit Rules, 2002.

5. The exemption contained in this notification **shall apply only to the following kinds of units, namely:-**

(i) **new industrial units which have commenced commercial production on or after the 23<sup>rd</sup> day of December, 2002, but not later than the 31st day of March, 2007;**

(ii) **Industrial units existing before the 23<sup>rd</sup> day of December, 2002, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent on or after the 23<sup>rd</sup> day of December, 2002, but have commenced commercial production from such expanded capacity, not later than the 31st day of March, 2007.**

6. The exemption contained in this notification shall apply to any of the said units for a period not exceeding ten years from the date of publication of this notification in the Official Gazette or from the date of commencement of commercial production, whichever is later.

7. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations,

packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the States of Assam or Tripura or Meghalaya or Mizoram or Manipur or Nagaland or Arunachal Pradesh or Sikkim.

8. The exemption contained in this notification shall not apply to an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.

#### ANNEXURE-I

1A. Pan masala falling under Chapter 21 of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986);

1B. goods falling under Chapter 24 of the said First Schedule

1C. plastic carry bags of less than 20 microns as specified by the Ministry of Environment and Forests Notification No. S.O.705 (E) dated the 2<sup>nd</sup> of September, 1999 and S.O. 698(E) dated the 17<sup>th</sup> of June, 2003.

1D. goods falling under Chapter 27 of the said First Schedule and which are produced by petroleum oil or gas refineries.

2. Branded Aerated beverages;

3. Pollution causing paper and paper products.

#### ANNEXURE-II

#### STATE OF SIKKIM

(1) DISTRICT-WEST SIKKIM

(A). REVENUE VILLAGE/ BLOCK-MALBASSEY/BUDANG

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1	Malbassey	1386, 1236, 1361, 1366, 1368 to 1370, 1000, 1259, 1561 to 1563, 677, 274, 275, 300, 325, 345, 1269 to 1272, 1301, 1303, 1326, 1414 to 1416, 1426, 1444, 1716, 423, 640 to 642, 928, 930 to 934, 597, 601, 604 to 606, 650, 656, 559, 560, 1349, 1390, 1391, 1418, 816, 823, 825, 302 to 307, 543, 544, 1304, 313, 1315, 1422, 363, 575, 1025, 1026, 1030, 1031, 1209, 1467, 1468, 1478, 1479, 1511, 964 to 968, 1538, 1600, 1607, 1517, 1520 to 1522, 1524, 1530, 1813 to 1816, 671, 672, 314, 1787, 336, 1788, 1127, 1129, 1130, 1789, 275, 1241, 1801, 1098, 1126, 1337, 1398 to 1401, 1524, 1611, 766 to 768, 1049, 1050, 1058, 1061, 1705, 1706, 1794 to 1799, 661, 663, 685, 503, 505, 1701, 506, 158, 2219, 1010, 2220, 1018, 2229, 679, 700, 703, 2222, 49, 2232, 63, 2234, 69, 1409, 2236, 1057, 904, 2252, 135, 2255, 152, 2262, 1505, 1722 to 1724.



S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
2	Budang	616, 649, 1006, 1657, 387, 389, 1497, 1556, 1568, 1571, 419, 445, 1496, 1504, 335, 1080, 1083, 1132, 1170, 1192, 1193, 1195, 1196, 680 to 683, 706, 878, 879, 886, 699 to 701, 703, 881, 875, 882, 884, 888 to 890, 678, 705, 1243, 1246, 1248 to 1250, 711, 960, 208, 1975, 2028, 2030, 1297, 1777, 2049, 2053 to 2055, 1888, 1889, 1891 to 1893, 2060, 1848, 2098, 2083, 2074, 1950, 2099, 2075, 2082, 2088, 1964, 1972 to 1974, 1980, 1981, 2069, 2057, 2068, 2066, 1159, 1238, 1260, 1261, 1326, 1327, 1239, 1240, 1227, 1157, 1158, 1155, 1150, 1154, 1215 to 1217.
3.	Soreng	1794, 2089 to 2093, 1838, 1839, 1041 to 1043, 616, 682, 695, 1796, 1895, 1794, 1859, 1819, 1822, 675, 685, 686, 1703, 520, 521, 611 to 613, 599, 1083, 1087, 1100, 1101, 515, 518, 531, 555, 558 to 561, 567.
4.	Majuwa	1793, 1836, 1853, 1795, 1855, 1856, 1817, 1831, 1701, 1846, 1832, 1841, 1834.
5.	Suntaley	1037, 925, 1850, 851, 852, 898 to 900, 902.
6.	Singling	1857, 103, 155, 170, 177, 182, 192.
7.	Khopikharka	758, 751 to 753, 770, 768, 771, 774 .
8.	Kaplety	1296
9.	Aalp Bota	1774, 1887
10.	Timburbong	133
11.	Mangsari	1646 to 1648, 2006, 2008, 2016, 2097, 1991, 1992, 1556, 1572, 1573, 1584, 1543, 1546 to 1548, 1550, 1555, 1561, 1576, 1662, 1668, 1671, 1672, 1674, 1618, 1628, 1625, 1666, 1676, 1687, 1997, 1544.
12.	Chuni Botey	1055, 1134.
13.	Ranikhola	1388, 1466, 1468, 1406, 1428, 1455, 1458, 1390, 1400, 1401, 1403 to 1405, 1327, 1345, 1355, 1356, 1372, 1281, 1291, 1293, 1294, 1305, 1306, 1309, 1310, 1312, 1321 to 1323, 1325, 1384 to 1386.
14.	Magajung	1514, 1516, 1506, 1709.
15.	Tuneybotey	268, 274, 1332 to 1334
16.	Pharsyil Bari	2027, 2031 to 2033
17.	Kataha	1754
18.	Dilpali Gairi	389, 761 to 764
19.	Amla Botey	276, 291, 292, 1979, 1984
20.	Bhulkey pani	458 to 460, 464

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21.	Maga Jung	1445, 1510, 1518, 1569
22.	Nesur Gaon	368, 370, 1185, 1187
23.	Gairi Gaon	802, 803, 811, 812
24.	Lungdung	280, 285, 286
25.	Badahar Botey	1911, 1912, 1914, 1927, 1986
26.	Bhirkuna	76, 36, 39 to 41, 43, 311, 986, 1045, 1046, 1275, 1276, 1314, 1382, 1780
27.	Tilungdara	1410 to 1412, 1414 to 1416

**(B) REVENUE VILLAGE/ BLOCK- ROTHAK/BIRDHANG/SIKKIP**

<b>S. No.</b>	<b>Name of the Industrial Area</b>	<b>Khasra No.</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Rothak	131, 132, 150, 135, 139
2.	Ghumaney	628, 631, 629, 694, 678, 637 to 640, 643
3.	Birdhang	388 to 406, 408 to 419, 421, 423
4.	Sikkip	234 to 236, 241 to 246, 248 to 251, 735, 677, 255, 256, 232, 696, 258 to 260, 266, 267, 270, 271, 275
5.	Baiguney	438, 446 to 453, 419, 420, 424, 425, 470, 471, 473 to 476
6.	Sipsu	1366, 1361, 1365, 1371 to 1373
7.	Rahut Jhora	1352

**(C) REVENUE VILLAGE/ BLOCK- OMCHUNG**

<b>S. No.</b>	<b>Name of the Industrial Area</b>	<b>Khasra No.</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Omchung	1, 8 to 22, 26 to 31, 34 to 37, 39 to 43, 47 to 50, 59, 64, 74, 79, 108, 116, 216 to 218, 220, 244, 245, 249, 250, 256, 257, 264, 297 to 301, 332, 336, 358, 362, 363, 368, 379, 380, 396, 398 to 400, 403 to 410, 414 to 416, 425, 431, 437, 439, 453 to 460, 470, 472, 474, 491, 495, 502, 503, 559, 560, 572, 573, 575, 576, 640, 650, 651, 556/868, 557/869, 95/992, 157/993, 149/994, 21/995, 262/997, 387/998, 388/999, 383/1239
2.	Yoksum	7, 13, 20, 32 to 35, 42, 50, 52, 60 to 65, 80 to 84, 92, 97, 98, 103, 110, 112, 114, 115, 120, 151, 161, 163, 163, 127, 139, 141, 149, 167 to 171, 185, 187, 109, 192, 193, 200, 201, 203, 204, 211, 212, 219 to 222, 226 to 228, 235, 242, 243, 245 to 256, 288, 260, 263, 265, 268, 272, 278, 282 to 287, 289, 273, 295, 315, 333 to 335, 339, 370, 274, 277, 280, 304 to 307, 309, 318, 320, 323, 332, 349, 338, 347, 354, 356 to 359, 361, 362, 369, 365, 366, 380, 397 to 400, 402, 404, 405, 429, 432 to 437, 457 to 469, 471 to 475, 491, 499 to 501, 447, 485, 503, 506, 515, 518, 517, 526, 529, 532, 531, 534 to 537, 561, 568, 570, 575, 594, 539, 540, 542, 546 to 548, 550, 552, 553, 556, 562, 564, 567, 585 to 588, 590 to 593, 596, 600, 601, 604 to

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
		608, 610, 612 to 616, 619, 642 to 644, 624 to 627, 632, 637, 638, 647, 653 to 655, 659, 663, 673 to 676, 685, 649, 657, 664, 669, 682, 686, 693, 696, 702 to 704, 712, 715, 726, 729, 736, 741, 751, 746, 763, 823, 735, 812 to 815, 817, 819, 821, 827, 847, 848, 859, 897, 913, 916, 920, 961, 966, 922, 924, 926, 1082, 1096, 1105, 1115, 1110, 1130, 1117, 296/1442, 309/1446, 310/1445, 141/1451, 491/1437, 280/1469, 1088/1471, 563/1521, 910/1438, 550/1475, 630/1489, 445/1543, 28/1544
3.	Gyalsing	628, 632, 382, 383, 387, 388, 389, 390, 490, 480, 661, 663, 665, 666, 145, 222, 288, 370, 371, 409, 178, 183, 347, 357, 359, 360, 627, 633, 634, 647, 648, 520 to 525, 553/1040, 556, 614/1046, 190 to 194, 251, 261 to 263, 450, 451, 487, 494 to 505, 489, 494, 496, 497, 499, 510 to 514, 479/1089, 517, 507/1088, 519 508/1087, 692, 406, 693, 707, 708, 715, 708/944, 693/945, 571 to 573, 577, 578, 813, 814, 922/1236, 527, 528, 835, 837 to 840, 266 to 268, 270, 757, 250, 274, 275, 284, 349 to 356, 530 to 533, 536, 537, 539, 541 to 545, 717, 721, 726, 588, 581, 482, 538, 716, 688, 689, 829, 830, 593, 916, 661, 651, 932/1122, 670, 933, 674, 614, 915, 590, 615, 617 to 619, 633/955, 786, 787, 789 to 794, 630, 635 to 639, 641, 642, 646, 633/950, 342, 343, 345, 587, 394 to 398, 491, 558, 559, 834, 285, 513/1084, 507 to 509, 253, 302, 303, 358, 353, 354, 364 to 368, 649, 653, 914, 917, 919, 921, 932, 933, 653/949, 184, 185, 374, 375, 402, 411, 412, 412/949, 424, 429, 433 to 438, 447, 448, 458 to 461, 433/952, 28, 35, 454, 224/961, 150/962, 236/956, 114/963 115/964, 149/966, 117/967, 150/968 218, 120/965, 121/1015, 400 to 402, 472, 473, 488, 117/969, 117/970 827, 832, 194/971, 149/990, 117/973, 145/974, 218/975 288, 149/976, 145/977, 120/979, 117/970, 150/978, 218/980, 149/981, 145/982, 117/982, 117/986, 11/984, 117/985, 149/987, 117/988, 95/989, 149/990, 149/991, 136, 395, 430, 496, 431, 584/1491, 584/1498, 675/1502, 241
4.	Lamathen	52, 669, 674, 842, 843
5.	Thangsing	469 to 471, 474
6.	Nako Block (Top pelling)	2 to 7, 9, 10, 12, 14 to 18, 20 to 22, 24 to 28, 30 to 46, 48 to 55, 57 to 64, 67 to 78, 80 to 87, 95 to 99, 101 to 105, 93, 108 to 124, 126 to 128, 133 to 144, 154 to 158, 146 to 152, 160 to 182, 186, 1227, 189 to 200, 244, 245, 203 to 215, 217, 221 to 225, 228 to 235, 237 to 242, 256 to 259, 276, 284 to 288, 267, 247, 249 to 254, 261 to 265, 269 to 274, 278, 279, 281, 282, 292 to 294, 297 to 306, 314 to 321, 323, 290, 308 to 310, 325 to 332, 334 to 339, 347, 364, 341, 343, 350, 353 to 359, 363, 365, 367, 368, 380, 370, 374, 376, 386, 387, 389, 344, 371, 373, 383, 384, 391, 393, 395 to 397, 401 to 403, 405 to 413, 421 to 423, 415 to 419, 425 to 427, 432, 434 to 438, 440, 442 to 448, 450, 451, 454 to 457, 462 to 465, 467 to 471, 489, 475,

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
		473, 476, 478, 479, 481 to 483, 486, 488, 491 to 498, 500, 194/854, 502, 504, 508 to 511, 515, 517 to 522, 527, 524, 525, 528, 530, 532, 534, 536, 542, 537, 539, 540, 544, 546 to 549, 551, 553, 555, 556, 558 to 561, 563, 574, 565, 566, 569 to 572, 579 to 609, 611 to 615, 635, 626 to 628, 489/862, 639, 642, 645, 665, 681 to 683, 698, 699, 693, 694, 618, 620, 622, 632 to 634, 658 to 664, 623, 625, 637, 638, 674, 738, 729, 630, 831/874, 653, 670 to 672, 646, 666, 644, 469/861, 756/935, 805/904, 643, 684, 695, 696, 698, 641, 649, 650, 654 to 656, 668, 669, 676, 2/865, 829, 728/13, 733 to 735, 737, 758, 772, 809, 751, 753, 757, 763, 774, 765 to 767, 769, 770, 779 to 783, 790, 821, 216/877, 218/878, 219/879, 741, 729, 730, 718, 720, 722 to 729, 739, 827, 749, 796, 798, 778, 740, 745 to 748, 750, 731, 732, 736, 752, 754 to 756, 760, 762, 793, 759, 782, 783, 785 to 788, 793, 798, 799, 791, 805, 807, 810 to 813, 818 to 825, 828, 841, 848, 831 to 833, 843 to 845, 849, 861, 785/871, 801, 820/895, 894, 820/870, 800, 820/869, 510/999, 570/951, 580/593, 518/708, 218/880, 217/881, 216/882, 217/883, 219/884, 217/885, 209/889, 888/933, 904/934, 755/889, 810/874, 811/875, 738/860, 464/865, 465/892, 245/893, 800/895, 786/896, 728/898, 731/899, 838/900, 745/894, 755/932, 820/900, 639/902, 365/864, 812/903, 758/905, 872/906, 787/907, 794/867, 824/868, 80/852, 52/853, 627/866, 874/975, 729/907, 755/908, 874/909, 844/910, 845/911, 849/912, 758/913, 728/914, 731/915, 874/916, 639/917, 800/918, 875/918, 824/907, 832/920, 824/921, 738/922, 871/923, 728/725, 825/930, 661/726, 688/911, 56/912, 665/727, 738/925, 799/924, 728/928, 752/890, 734/929, 738/931, 753/935, 824/936, 787/937, 810/938, 810/939, 810/940, 730/941, 871/942, 731/945, 734/940, 763/947, 945/948, 745/949, 825/949, 824/944, 666/962, 666/963, 536/970, 666/964, 666/967, 536/971, 666/965, 666/968, 536/972, 66/969, 636/973, 666/966, 536/974, 763/674, 782/988, 570/976, 253/973, 738/677, 732/678, 828, 725, 895/980, 209/886, 763/987, 758/985, 800/986, 843/987, 910/988, 252/989, 284/990, 388/859, 252/991, 730/992, 730/993, 630/994, 730/995, 739/996, 910/997, 780/1002, 739/1003, 826/926, 824/1004, 868/1005, 787/1006, 731/1007, 344/961, 344/959, 344/960, 383/957, 373/958, 583/954, 584/955, 12/956, 4536

## (2) DISTRICT-EAST SIKKIM

S. No.	Name of the Industrial Area	Khasra No.	Name of Sub- Division Revenue Village/ Block
(1)	(2)	(3)	(4)
1.	Namchey Bong	1644, 1571, 1542, 1554, 2807, 2774, 2845, 2834, 1836, 1814, 1780, 1722, 1750, 1813,	Namchey Bong

(1)	(2)	(3)	(4)
		1799, 1490, 1494, 1495, 1430, 1163, 1372, 1433	
2.	Pakyong Bazar	33, 38, 152, 160, 286, 321, 323, 281, 265, 266, 256	Pakyong Bazar
3.	Dikling Pachey khani	380, 381, 384, 540, 386, 387, 390 to 392, 393, 394, 414 to 418, 420, 545, 452, 450, 505, 446 to 449, 464, 460, 465, 514, 459, 458, 456, 356, 320, 312, 314, 308	Dikling Pachey Khani
4.	Chalam Thang	352, 357, 365 to 367, 383, 382, 507, 387, 386, 391, 346, 345, 341 to 343, 338, 333, 331, 309, 2314, 329, 307, 303, 304, 298 to 301, 324, 323, 322, 321, 319, 229 to 231, 240, 244, 247 to 249, 293, 306, 223, 220, 215, 56, 51, 227, 11, 12, 6, 5, 4 to 8	Chalam Thang
5.	Tadong	284, 573, 8, 22/964, 22/265, 187, 183, 172, 197, 484, 199/701, 471, 472, 473/935, 475/926, 475/712, 476, 478, 473, 474, 475, 408, 407, 187/920, 477/711, 477/713, 176, 169, 164, 388/710, 240, 243, 2728, 227, 350, 61, 49, 27	Tadong
6.	Dikling	683, 684, 697, 698, 702 to 704, 1226, 721, 757, 758, 763, 1270, 127, 802, 804, 815 to 817, 820, 822 to 824, 826, 827, 831, 844, 838, 421, 423, 424, 652, 650, 649, 646, 530, 533, 537 to 539, 544/1142, 545, 627, 625, 612, 613, 608, 780, 784, 772, 740, 738, 736, 632, 639, 644, 643, 646, 649, 650, 652, 521, 544, 402, 536, 537, 905, 914, 917, 918, 937, 893 to 897, 888, 882, 884, 506, 828, 680, 838	Dikling
7.	Aho	382, 379, 380, 387, 425 to 427, 375 to 378, 371, 428, 444, 445, 447, 370, 369, 366, 506, 516, 517, 522, 451, 452, 465, 467, 473 to 475, 527 to 529, 663, 665, 667 to 671, 673, 750, 475, 968, 477, 476, 813, 814, 811, 816 to 818, 821, 839 to 841, 835 to 837, 478, 969, 486 to 489, 491, 495, 494, 427, 425, 432	Aho
8.	Pachey khani	508, 526, 574, 572, 566, 537, 539, 511 to 514, 534, 538, 589, 475, 477, 479, 625, 282, 215, 217, 207, 218, 242, 240, 238, 231,	Pachey khani

(1)	(2)	(3)	(4)
		281, 299, 315, 310 to 312, 268, 349, 134, 137, 138, 141, 144, 80, 83, 127, 299, 407, 19, 41, 88, 89, 67, 322	
9.	Karthok Block	329, 331, 338, 342, 343, 347 to 349, 320, 324, 326, 345, 299, 305, 303, 315, 371, 370, 365, 324, 338, 342	Karthok
10.	Rangpo to Sawney Golitar	2486/2505, 2486/2502, 2486/2499, 2486/2503, 2486/2501, 2486/2500, 2486/2504, 2486/2520, 2486/2770, 2486/2771, 2815, 2657/2823, 2024/2350, 2486/2797, 2770/2933, 2770/3029, 2563/2571, 2280, 2228, 2291, 2229, 2254, 2304, 2306, 2292/4331, 4333, 2293/4332, 2294, 2295/4334, 2298, 2202 to 2207, 2212, 2213, 2290, 2291/4434, 2234, 2276, 2241, 2244, 2255, 2146, 2147, 2146/2899, 2146/2900, 2078, 2077/4311, 2077, 2073, 2074, 2040, 2046, 2042, 2044, 2080, 2081, 2094 to 1097, 2118 to 2121, 2127, 2129 to 2132, 2118/4127, 2120/4128, 2120/4129, 2121/4130, 2059/2917, 2059, 2012/4523, 2015 to 2019, 2048, 1925/4663, 1925, 1913, 1895, 1877, 1889, 1906, 258, 259, 2987/4309, 1/2986, 1/2985, 1/2984, 1/2983, 1/2982, 1/2970	Block Rangpo to Sawney Golitar

## (3) DISTRICT-SOUTH SIKKIM

## (A) REVENUE VILLAGE/ BLOCK- NAMCHI

S. No.	Name of the Revenue Village/ Block	Khasra No.
(1)	(2)	(3)
1.	Namchi	35, 240, 363, 217, 28/501, 28/502, 23/626, 24/599, 25, 255, 12, 18, 42, 43, 44, 45, 46, 15, 272, 314, 315, 316, 184, 34, 37, 38, 36, 230, 232, 2, 4, 5, 6, 7, 10, 39, 40, 50, 51, 52, 53, 259, 261, 262, 264, 266, 267, 300, 303, 233, 235, 293, 355, 424, 425, 205, 275, 139, 236, 141, 237, 357, 358, 416, 330, 399, 201, 202, 208, 290, 229, 409, 411, 435, 436, 204, 214, 215, 415, 308, 391, 192, 365, 224/471, 225, 281, 366, 367, 394, 373, 370, 379, 320, 396, 382, 383, 386, 431, 372, 377, 340, 301, 306, 324, 395, 341, 342, 421, 422, 434, 343/437, 344/438, 364, 384, 385, 390/440, 342/441, 369, 401, 407, 428, 429, 430, 343, 344, 345, 346, 347, 348, 349, 350, 374, 376, 188, 318,

(1)	(2)	(3)
		393, 402, 406, 435, 321, 187, 189, 226, 179, 180, 427, 57 to 61, 64 to 67, 70, 72, 76, 78, 79, 80, 81, 86, 87, 88, 90, 94, 95, 96, 97, 98, 99, 102, 103, 104, 106, 107, 108, 109, 110, 111, 118, 120, 123, 126, 127, 128, 130, 131, 132, 133, 136, 142, 144, 145, 146, 153, 154, 155, 157, 159, 162, 163, 164, 165, 167, 168, 169, 170, 171, 172, 174, 176, 135/447, 105, 121, 20/643, 324/446, 325/447, 388/460, 20/463, 307, 368/444, 305, 323/445, 319/448, 356, 342/449, 323/451, 360/349, 367/453, 367/454, 195, 198, 196, 324/455, 435, 79, 341/459, 20/442, 432, 435, 433, 443/470, 204/480, 960, 31/482, 31/483, 224, 225, 224/469, 225/470, 205/468, 259/458, 323/484, 324/485, 325/485, 368/491, 228/478, 306/492, 323/493, 24/494, 23, 23/495, 364/467, 247/496, 442/497, 377/499, 376/600, 435/500, 435/501, 264/506, 225/507, 205/508, 506/509, 224/510, 255/511, 255/512, 255/646, 255/513, 20/514, 524/516, 525/517, 124/518, 306/519, 10/521, 205/468, 225/522, 224/523, 345/524, 20/525, 255/526, 309/533, 7/527, 8/528, 39/529, 40/530, 261/531, 266/532, 358/534, 28/536, 28/774, 28/537, 28/538, 28/540, 478/542, 187/543, 187/544, 189/545, 231, 408, 230/546, 232/547, 224/548, 13, 187/549, 187/630, 255/550, 187/557, 189/552, 271, 272/553, 249/554, 31/556, 267/555, 412, 20/558, 443/560, 224/561, 249/557, 252/645, 251/562, 435/740, 319/563, 318/564, 471/565, 269, 899, 187/566, 189/567, 187/568, 189/569, 224/570, 435/571, 435/572, 435/504, 435/573, 435/574, 435/575, 35/574, 415/578, 187/579, 187/580, 187/581, 81/582, 75/603, 3, 4/585, 364/586, 203/588, 255/589, 415/590, 187/591, 187/593, 189/593, 226/954, 189/595, 25/596, 412/598, 187/597, 187/619, 24, 387, 389/711, 388, 895, 896, 343/601, 346/602, 239/602, 187/604, 189/605, 185, 348/607, 347/608, 345/609, 348/610, 347/611, 325/612, 187/613, 323/617, 187/618, 28/620, 187/621, 513, 255/622, 302/764, 324/765, 325/766, 252/622, 251/623, 412/624, 422/625, 927, 938, 228/628, 187/630, 195/631, 432/632, 433/633, 415/634, 415/680, 213/635, 224/636, 956, 195/488, 195/636, 204/639, 204/640, 202, 204/641, 415/642, 252/644, 204, 272/647, 24/649, 323/457, 204/652, 216/653, 218/654, 575/655, 576/656, 575/657, 576/658, 204/659, 442/660, 443/661, 308/662, 239/663, 249/664, 251/665, 343/666, 347/670, 347/671, 224/274, 255/675, 259/677, 20/442, 21/443, 239/679, 344/676, 115, 247, 249, 251, 27/681, 261/682, 28/535, 252/683, 252, 28/785, 28/684, 318/685, 307/505, 304, 324/539, 187/686, 343/687, 344/667, 345/668, 666, 346/669, 667/689, 395/690, 348/481, 6/692, 344/693, 915, 916, 917, 318/694, 27/695, 318/696, 354/697, 354/698, 354/691, 355/699, 355/700, 355/701, 187/702, 189/903, 203/704, 208/705, 412/707, 224/708, 348/709, 349/710, 265/714, 305/715, 366/716, 187/717, 189/718, 187/757, 187/498, 224/478, 248/672, 349/673, 389, 391, 28/541, 224/721, 272/722, 187/723, 395/724, 269/725, 219, 220, 222/726, 218/727, 192/728, 255/728, 24/729, 24/730, 204/731, 187/732, 187/733, 422/734, 421/735, 421/736, 422/737, 421/738, 322, 396/739, 187/741, 192/742, 543/678, 204/743, 368/644, 228/745, 14/746, 14/747, 14/748, 224/749, 224/750, 219/751, 220/752, 393/753, 219/754, 366/755, 187/756, 323, 306/758, 323/760, 323/761, 323/762, 323/763, 229/767, 207, 206/769, 28/770, 302/473, 301/477, 324/475, 325/475, 424, 307/771, 35/772, 38/

(1)	(2)	(3)
		515, 35/773, 302, 368/775, 395/776, 395/777, 395/778, 318/782, 224/783, 413, 414, 415/748, 394/786, 14, 14/787, 396/788, 322/790, 322/791, 325, 301/792, 368/793, 368/794, 378/795, 506/796, 29, 29/797, 29/798, 322/799, 24/800, 24/801, 27/802, 27/803, 24/804, 27, 326, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 423, 423/757, 865, 820, 821, 822, 823, 824, 825, 826, 368/648, 827, 828, 368, 829, 830, 831, 832, 833, 834, 835, 836, 204/651, 856, 206, 858, 859, 860, 861, 862, 863, 864, 866, 882, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 897, 898, 900, 238, 234, 901, 901(A), 902, 265, 903, 904, 905, 906, 907, 911, 912, 913, 914, 908, 909, 910, 20/459, 922, 924, 925, 323/759, 921, 187/544, 189/545, 921, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 939, 940, 941, 942, 943, 398, 399, 944, 332/789, 273, 274, 276, 945, 946, 947, 948, 442/559, 949, 950, 951, 952, 953, 954, 594(A), 309, 310, 311, 312, 313, 955, 341/577, 206/768, 956, 958, 959, 961, 962, 210, 963, 183, 965, 967, 968

## (B) REVENUE VILLAGE/ BLOCK- NANDU GAON

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	Nandu Gaon	596, 597, 598, 599, 308, 309, 356, 353, 318, 319, 502, 515, 558, 581, 582, 601, 547, 322, 323, 314, 527, 478, 489, 562, 575, 487, 488, 489, 524, 525, 564, 482, 327, 563, 941, 341, 566, 569, 574, 324, 326, 526, 602, 603, 492, 549, 550, 551, 552, 553, 554, 556, 590, 591, 592, 567, 570, 342, 483, 484, 486, 561, 565, 469, 472, 473, 320, 321, 325, 506, 507, 467, 474, 348, 312, 316, 346, 579, 560, 573, 577, 315, 557, 475, 476, 338, 339, 499, 516, 490, 491, 559, 593, 336, 337, 509, 510, 512, 513, 465, 466, 533, 534, 535, 536, 537, 477, 520, 571, 572, 578, 343, 344, 480, 478/770, 536/774, 340, 943, 478, 477/775, 547/783, 536/791, 537/792, 347/798, 350/799, 537/796, 536/800, 537/795, 537/793, 468/801, 340/802, 485, 311, 537/794, 327/829, 560/835, 310, 848, 851, 518, 874, 875, 876, 877, 878, 879, 503, 504, 880, 521,



882, 516, 883, 944, 889, 893, 894, 957, 523, 895, 501, 897, 898, 511, 517, 542,  
947, 948, 949, 950, 952, 955, 960, 961

## (C) REVENUE VILLAGE/ BLOCK- BOOMTAR

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	Boomtar	13, 23, 24, 15, 16, 25, 79, 80, 410, 413, 414, 415, 439, 458, 459, 476, 472, 41, 395, 396, 397, 398, 14, 17, 22, 9, 21, 238, 239, 10, 11, 12, 298, 300, 301, 363, 296, 302, 303, 287, 288, 289, 332, 406/796, 39, 433, 443, 444, 445, 387, 431, 432, 299, 341, 343, 358, 359, 342, 423, 172, 176, 177, 180, 181, 186, 228, 230, 240, 322, 78, 125, 198, 126, 200, 127, 96/790, 183, 331, 152, 156, 157, 170, 184, 185, 245, 246, 247, 325, 327, 393, 399 to 401, 429, 364, 66, 81, 82, 83, 84, 85, 265, 166, 102, 110, 365, 366, 162, 165, 447, 391, 104, 57, 58, 60, 61, 62, 69, 223, 224, 233, 317, 319, 323, 282, 286, 304, 305, 470, 471, 482, 39/552, 912, 309, 159/504, 101/508, 406, 417, 276, 277, 278, 310, 311, 312, 313, 153, 171, 178, 244, 248, 409, 290, 292, 117, 453, 454, 455, 456, 483, 159/505, 161/506, 164/507, 368, 370, 373, 384, 441, 442, 468, 469, 488, 489, 96, 202, 197, 106, 112, 114, 115, 116, 318, 422, 424, 381, 436, 462, 464, 465, 490, 491, 250, 253, 254, 262, 264, 266, 268, 269, 111, 199, 128, 129, 126/503, 297, 339, 350, 353, 371, 360, 324, 329, 402, 446, 451, 440, 386, 434, 383, 385, 437, 438, 493, 495, 496, 499, 335, 336, 337, 338, 159, 161, 164, 154, 155, 167, 168, 169, 174, 175, 242, 466, 351, 352, 355, 356, 429, 448, 449, 450, 144, 148, 182, 241, 388, 270, 378, 379, 380, 492, 48, 49/520, 47, 55, 425, 426, 98, 100, 828, 452, 330, 362, 407, 408, 333, 361, 423, 307, 308, 430, 118, 119, 120, 122, 236, 237, 316, 320, 321, 77, 89, 258, 273, 275, 39/511, 39/530, 55/512, 42, 43, 94/513, 47/514, 47/515, 47/516, 47/517, 40/518, 49, 103/538, 419, 48/522, 48/524, 103/526, 39/527, 15/531, 16/523, 47/533, 45, 46, 51, 47/534, 47/435, 14/536, 22/537, 17/538, 17/539, 47/540, 47/542, 49/545, 47/546, 41/547, 14/548, 47/549, 104/550, 104/553, 923, 47/554, 39/556, 47/557, 39/558, 47/559, 48/729, 39/562, 47/561, 49/563, 47/565, 512/566, 148/564, 47/522, 25/568, 232, 231, 232/569, 232/570, 235/571, 468/572, 469/573, 489/574, 25/575, 105, 65, 49/576, 49/577, 49/578, 48/577, 49/580, 49/581, 151/582, 39/583, 47/584, 49/585, 117/586, 117/587, 232/588, 232/594, 232/633, 47/589, 14/590, 528/591, 58/592, 58/593, 103/595, 49/596, 103/607, 523/597, 523/598, 103/599, 148/600, 148/601, 14/602, 235, 536/604, 103/605, 10/606, 10/643, 104/555, 46/608, 49/609, 102/613, 102/614, 402, 404, 406/610, 406/611, 416/613, 418, 418/519, 419, 420, 44, 47/615, 322/616, 406/795, 47/617, 47/618, 47/619, 47/620, 273/621, 275/622, 14/628, 17/560, 17/629, 17/630, 22/631, 103/632, 291, 103/634, 47/635, 82/637, 83/638, 154/637, 155/640, 66/641, 84/642, 197/944, 124, 197/649, 192, 521/645, 525/646, 17/560, 71/647, 46/648, 95, 197/650, 202/789, 49/

(1)	(2)	(3)
		541, 151/651, 151/751, 151/777, 907, 47/652, 47/653, 49/523, 463, 462/654, 464/655, 465/656, 487, 460, 461, 642/657, 487/658, 494, 487/659, 370/661, 47/662, 167/663, 47/664, 47/543, 71/667, 73, 97, 71/668, 72/669, 71/670, 846, 841, 71/671, 71/674, 67, 842, 75/675, 151/677, 103/603, 103/626, 107/627, 107, 107/509, 109/510, 47/678, 46/679, 119/623, 119/80, 119/681, 197/697, 197/698, 197/699, 202/625, 202/704, 202/705, 202/706, 197/700, 197/701, 119/682, 119/683, 191/687, 119/684, 191/688, 191/689, 119/685, 191/690, 193/691, 194/693, 196, 119/686, 194/964, 197/702, 197/703, 196/696, 204/707, 206/716, 202/777, 204/710, 202/708, 204/711, 205/714, 205/715, 204/712, 206/717, 204/713, 206/718, 209/721, 210/724, 212/725, 208, 206/719, 209/72, 193/692, 194/695, 208/720, 209/723, 154/726, 47/728, 47/727, 276/736, 276/737, 278/738, 46/739, 187, 188, 189, 190, 226, 186/730, 230/731, 322/732, 67/733, 186/734, 228/735, 232/588, 232/740, 46/741, 46/742, 46/743, 14/744, 843, 103, 13/745, 220/746, 220/747, 220/748, 220/749, 220/750, 75/752, 71/753, 102/754, 257, 77/755, 89/756, 258/757, 258/758, 91, 77/759, 257/760, 258/761, 258/762, 89/763, 90, 77/764, 91/765, 257/766, 258/767, 258/768, 87, 88, 89/769, 77/770, 258/771, 260, 261, 332/772, 332/773, 406/774, 324/775, 329/776, 47/778, 478, 479, 482/857, 71/779, 66/780, 47/781, 49/521, 48/525, 477, 478/782, 479/783, 481/784, 482/785, 476, 832, 833, 834, 835, 274, 123, 124/786, 252, 198/787, 200/788, 85/792, 47/793, 47/794, 103/797, 197/798, 124/799, 78/800, 78/801, 72/802, 72/803, 71, 72, 71/676, 75, 913, 103/804, 103/805, 403/806, 11/807, 7, 93, 123/809, 850, 851, 78/810, 75/811, 71/812, 278/813, 815 to 821, 390, 822, 823, 306, 824, 825, 826, 827, 151, 75/673, 71/808, 828, 829, 830, 103/660, 837, 873, 838, 191, 193, 194, 196, 119/623, 639, 840, 844, 845, 847, 848, 849, 427, 854, 855, 856, 858, 860, 861, 862, 863, 71/672, 68, 864, 865, 866, 867, 868, 869, 870, 871, 872, 47/544, 847, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 894, 895, 890, 891, 892, 893, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 19, 20, 40, 392, 394, 906, 908, 909, 910, 911, 912, 852, 853, 914, 915, 78/791, 917, 918, 921, 931, 919, 920, 922, 924, 925, 926, 927, 928, 929, 930, 932, 933

## (D) REVENUE VILLAGE/ BLOCK- MELLI

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	Khanikhola	1 to 20, 22, 23, 25 to 42, 49, 44 to 58, 60, 64 to 72, 0/124, 125, 40/126
2.	Pajigaon	122
3.	Malli Bazar	81, 69, 85, 90, 92, 97, 78/127, 79/128, 59, 61, 129 to 134, 62,
4.	Majigaon	100 to 119, 123
5.	Melli Bazar	73, 78, 79, 74, 75, 76, 77, 80, 82 to 84, 86, 87, 89, 91, 93 to 96, 98, 99

6. Rolu 500, 501, 513, 509

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(E) REVENUE VILLAGE/ BLOCK- MAMRING

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S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	Mamring	68, 69, 72, 73, 104, 125 to 127, 158, 159, 41, 41/164, 46, 79, 80, 74/219, 89, 74/220, 160, 118, 119, 121, 63, 64, 36, 136, 140 to 142, 74, 74/221, 145, 80/222, 148, 149, 1 to 4, 130/214, 42, 51, 52, 13 to 16, 82, 108, 111, 117, 120, 123, 129 to 131, 23, 24, 26 to 28, 30, 37, 44, 44, 56, 6 to 8, 10, 103/180, 138, 139, 57, 66, 31, 32, 143, 144, 155, 156, 65, 67, 38, 110, 133, 135, 122, 123, 62, 70, 71, 147, 70/190, 161, 34, 39, 54, 78, 103, 105, 130/166, 131/165, 150, 132/167, 131/165, 150, 132/167, 103/168, 120/169, 33, 83 to 102, 120/170, 103/171, 103/172, 103/173, 105/174, 103/175, 136/179, 103/177, 38/178, 136/179, 136/181, 137/182, 136/183, 136/184, 137, 105/186, 105/187, 131/188, 136/180, 136/185, 137/235, 112, 62/191, 70/192, 71/193, 120/194, 103/195, 132, 130/208, 242, 105/196, 136/197, 120/198, 120/199, 120/200, 132/201, 132/202, 97/204, 122/205, 130/106, 131/207, 117, 246, 97/210, 111/218, 132/203, 130/211, 136/212, 105/213, 130/215, 130/216, 130/217, 74/223, 145/224, 80/225, 74/226, 74/227, 80/228, 80/229, 122/132, 122/131, 35, 59, 108/232, 108/233, 111/234, 236 to 241, 17, 21, 243 to 245, 247 to 276, 19, 82/209

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(F) REVENUE VILLAGE/ BLOCK- CHISOPANI

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S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	Chisopani	3 to 9, 45 to 47, 49 to 57, 36, 37, 59 to 62, 66, 67, 73, 75, 76, 78, 80 to 84, 86, 88, 90, 92, 95, 101 to 105, 107 to 111, 113 to 118, 121 to 127, 129 to 144, 146 to 148, 174 to 181, 184 to 189, 150 to 156, 158 to 161, 163 to 172, 191 to 194, 196, 197, 199 to 209, 211 to 216, 218 to 222, 225 to 227, 231, 235 to 241, 249, 250, 252 to 259, 262, 265, 266, 268, 276, 278 to 282, 284 to 289, 291 to 294, 296 to 299, 242, 263, 264, 270, 308 to 310, 313, 315, 312, 317 to 321, 343, 344, 352 to 354, 357 to 360, 365, 432, 477 to 482, 516, 264, 368, 372, 374, 530, 504, 516 to 523, 501, 497, 444 to 451, 424, 458 to 460, 462, 463, 481, 482, 472, 473, 510, 486, 281/541, 398 to 401, 437 to 439, 415 to 417, 386, 389 to 391, 395, 412, 420, 422, 423, 425 to 429, 424/573, 428/539, 472/544, 472/542, 544/545, 435, 510 to 515,

(1)	(2)	(3)
		263/557, 472 to 476, 537, 457, 461, 464, 465, 531 to 536, 349, 321/553, 263/558, 326, 330 to 336, 523, 524, 350, 293/570, 474, 313/548, 318/549, 322 to 324, 377 to 387, 443 to 447, 452, 461, 467, 468, 470, 487, 537/543, 537/551, 636 to 645, 277/583, 647 to 655, 660 to 665, 668, 670 to 685, 687 to 690, 692, 693, 634, 95/581, 263/582, 263/584, 266/585, 59/587, 60/588, 498/589, 102/615, 100/616, 116/616, 415/617, 416/618, 107/619, 107/620, 163/621, 79/622, 105/627, 105/628, 95/629, 107/630, 335/633, 107/634, 263/623, 55/547, 221/565, 222/566, 78/546, 90/550, 281/554, 281/555, 282/556, 475/573, 517/574, 518/575, 105/576, 105/577, 105/578, 424/579, 424/568, 424/569, 424/586

## (G) REVENUE VILLAGE/ BLOCK- KITAM

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	Kitam	2 to 5, 9, 11, 13, 15, 16, 17, 23, 24, 26 to 32, 37, 39 to 43, 45, 47 to 56, 60 to 70, 74 to 84, 86, 88, 89, 91 to 95, 97 to 127, 129 to 131, 134, 135, 138 to 152, 154 to 156, 163, 164, 166 to 173, 181, 182, 185 to 187, 191, 193 to 195, 199, 200, 211, 212, 215 to 220, 222, 223, 225, 226, 229, 233, 234, 237, 240 to 242, 244 to 251, 256, 258, 259, 262 to 266, 270 to 274, 277 to 281, 284 to 286, 289, 290, 292 to 294, 296 to 300, 303, 305 to 308, 316, 317, 322, 326 to 331, 333, 334, 336, 345, 346, 349, 351 to 353, 357, 358, 362 to 365, 367 to 370, 372, 373, 375, 377, 379 to 384, 386, 388 to 393, 395 to 401, 403 to 405, 408, 412, 414, 416 to 424, 426 to 428, 430, 432 to 436, 441 to 448, 450, 451, 462, 463, 469 to 473, 475, 476, 478, 479, 481 to 486, 488, 489, 496 to 499, 501 to 507, 509, 510, 512, 513, 515, 517 to 520, 522, 524 to 526, 528, 529, 571, 715, 716, 719, 138/586, 496/588, 54/587, 31, 44, 46, 85, 86, 133, 177, 205 to 207, 227, 228, 239, 282, 283, 287, 291, 295, 302, 304

## (H) REVENUE VILLAGE/ BLOCK- MANPUR

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	Manpur	320 to 328, 330, 332, 334 to 339, 342, 343, 344, 345, 347, 348, 340/381, 335/370, 355/371, 358, 359, 375, 391 to 393, 533, 328, 348, 339, 340/381, 334, 335, 320, 326, 327, 330, 332, 321, 322, 323, 324, 338, 342, 343, 344, 345, 347, 335/370, 355/371, 359, 336/371, 358, 321/362, 323/362, 324,

325, 335/364, 336/365, 342/366, 391, 336, 337, 392, 393,

## (I) REVENUE VILLAGE/ BLOCK- MAJHITAR

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	Majhitar	535, 537, 538, 540, 544, 546, 548, 549, 551, 553, 554, 555, 557, 558, 559, 564, 566, 567, 568, 579 to 581, 583, 549/589

## (J) REVENUE VILLAGE/ BLOCK- JORETHANG/SALGHARI/MAJHI GAON/DARA GAON

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	Sal Ghari	827, 731, 713, 812, 87/850, 590, 740, 714, 598, 734, 611, 629, 714/838, 595, 596/1011, 714/840, 585, 594, 732, 620, 809, 810, 813, 747, 790, 791, 614, 628, 793, 14, 717, 718, 720, 721, 722, 723, 726, 727, 735, 738, 741, 742, 743, 744, 745, 750, 751, 758, 746/836, 714/841, 627, 733, 781, 784, 785, 768/937, 605, 698, 719, 758/851, 695, 697, 616, 611/878, 530, 625, 692, 693, 696, 579, 597, 601, 646, 599, 588/1118, 739, 714/839, 739/112, 818, 819, 820, 814/1187, 822, 615, 611/885, 611/1242, 621, 622, 1316, 712, 580, 795, 794/896, 823, 586, 600, 711, 769, 770, 771, 772, 789, 792, 614, 623, 624, 607, 611/1094, 506, 508, 509, 510, 511, 512, 587, 588/1118, 593, 596, 603, 582, 806, 824, 830, 831, 832, 729, 831/1067, 714/842, 780/872, 737, 828, 584, 626, 756, 606, 608, 613, 738/846, 717/847, 771/858, 717/854, 717/855, 717/856, 779, 717/870, 87/863, 36/865, 530/875, 319/904, 822/1775, 767/974, 746/938, 831/940, 781/942, 781/950, 693/899, 694/900, 696/901, 795/958, 611/961, 1303, 744/903, 786/970, 805/977 (b), 51, 831/985, 805/986, 24/893, 831/988, 819/989, 796/990, 797/991, 781/992, 781/993, 780/997, 802/997, 805/1001, 831/1004, 813/1186, 768, 768/1191, 753, 753/1009, 716, 610, 819/1027, 596/1028, 805/1032, 805/1037, 812/1039, 805/1044, 730, 589, 604/1049, 812/1051, 812/864, 812/1052, 812/934, 605, 771/930, 746, 768/1054, 696/1055, 891/1056, 728, 742, 718/1066, 936/1071, 733/1073, 805/1075, 786/1078, 611/1081, 629/1082, 611/1084, 617/1085, 617/1086, 618/1087, 612, 641/1089, 602, 587/1092, 835/1057, 831/1096, 799/1102, 610, 611/1098, 611/1099, 719/1103, 788/1105, 758/1107, 718/1109, 805/1111, 717/1116, 788/1117, 694, 693/1122, 829, 528, 824/878, 819/880, 831/879, 786/857, 779/835, 611/964, 786/1131, 768/1137, 768/1138, 692/1005, 786/1140, 611/1141, 612/1144, 714/1146, 835/1058, 781/1156, 841/1165, 716/1167, 612/1148, 771/1168, 785/1169, 785/1170, 785/1170, 785/1171, 729/1174, 832/1177, 832/1178, 767/1179, 767/1203, 831/1181, 819/1183, 818/1184, 745, 751, 750/872, 716/1188, 780/1189, 750/1190, 612/1185, 738/1191, 819/1192, 781/1193, 2805/1194, 814/1196, 607/1202, 781/1204, 718/1205, 832/1207, 698/1208, 108/976, 698/1211, 698/1212, 698/1213, 698/1214, 698/1215, 698/1216, 698/1217,

(1)	(2)	(3)
		715, 611/1223, 697/1225, 697/1226, 697/1127, 697/1128, 1311, 733/1073, 732/1255, 629/1129, 87/1110, 87/1230, 611/1231, 739/1233, 714/1234, 739/1236, 611/1237, 625/1238, 692/1005, 718/1239, 830/1093, 1309, 1310, 1312, 1313 1266, 1342, 611/948, 1326, 1267, 617, 1270, 1271, 1269, 1272, 1276, 1277, 1279, 1278, 1280, 1281, 1282, 1284, 1382, 1285, 1286, 1287, 1288, 1289, 1290, 1291, 1292, 1293, 1294, 1295, 1297, 1300, 1358, 1361, 1362, 231/925, 1370
2.	Majhi Gaon	16, 13, 507, 38, 40, 88, 90, 91, 63, 64, 115, 45, 96, 807, 83/1063, 67, 46/887, 83/994, 29, 60, 76, 81/1036, 53, 113, 112/1100, 58, 66, 68, 83, 89, 50, 59, 102, 72, 99, 100, 101, 108, 795, 799, 802, 803, 805, 806, 110, 111, 112, 116, 786, 787, 81, 786/844, 85, 104, 89, 44, 56, 57, 93, 95, 30, 18, 52, 55, 56, 61, 808, 36, 74, 75, 114, 39, 3877, 47, 25, 782, 783, 24, 27, 28, 32, 33, 37, 786/845, 19, 15, 773, 121, 774, 778, 789, 779, 777, 31, 2363, 109, 42, 85/1206, 35/861, 87, 1381, 717/853, 812/848, 775, 24/866, 35/867, 812/868, 812/969, 83/869, 83/929, 83/994, 83/870, 78, 79, 780/871, 35/876, 39/884, 37/886, 696/890, 26, 94, 717/1106, 87/875, 87/1031, 812/877, 35/888, 103, 35/893, 87/935, 87/1080, 83/941, 786/943, 44/944, 46/945, 780/946, 118, 786/947, 786/951, 27/1166, 35/963, 71, 70, 350/966, 35/1197, 786/967, 83/968, 55/837, 73, 781/971, 106, 771/973, 53/982, 786/977(a), 107, 107/980, 34/981, 35/980, 32/1068, 53/983, 35/987, 812/1006, 804, 87/1018, 781/1019, 100, 758/1023, 50/1026, 1273, 32/1029, 33/1230, 87/1033, 87/1095, 819/1034, 49, 786/1038, 32/1043, 108/1047, 121/1048, 32/1050, 33/1200, 87/1059, 800/1060, 87/1061, 35/1062, 786/1064, 48, 809/1069, 809/1070, 14/1072, 819/1074, 809/1076, 99/1077, 812/1079, 850/1129, 42/1088, 61, 61/843, 809/1090, 809/1091, 97, 505/1097, 805/1104, 781/1108, 87/1114, 799/1115, 797, 87/1119, 87/1235, 805/1120, 55/957, 850/1129, 187/1130, 87/1134, 786/1135, 1350, 819/1136, 32/1139, 35/1147, 87/1149, 21, 831/1150, 87/935, 37/1080, 35/1153, 87/110, 87/1121, 34/1151, 35/1152, 87/1155, 17, 96/1158, 807/1159, 108/1164, 800, 771/1172, 37/1173, 781/1175, 782/1176, 781/1195, 832/1198, 819/1199, 24/1200, 814, 814/1201, 34/1209, 95/1218, 24/1219, 32/1120, 32/1121, 33/1222, 87/852, 111/1145, 87/1124, 58/1014, 1302, 1304, 1305, 106, 1307, 1308, 1274, 1275, 1283, 1296, 1298, 1299, 1301, 32/1139, 1364, 1365
3.	Jrt. Bazar	380, 381, 382, 398, 763, 764, 558, 395, 736, 819/861, 809/949, 809/862, 47/877, 819/871, 96/874, 87/880, 598/921, 22, 59/952, 717/953, 718/954, 511/955, 512/956, 771/959, 769/960, 119, 120, 696/1246, 750/975, 596/998, 530/997, 787/1002, 51/1003, 596/1012, 805/1013, 587/1020, 718/1021, 734/1022, 696/1024, 56/1025, 812/1035, 105, 598/1045, 758/1046, 512/1053, 733/1065, 768/1101, 796, 607/1112, 768/1113, 619, 618, 24/1125, 839/1127, 836/1132, 471/1133, 52/1142, 593/893, 51, 768/1154, 34/1157, 71/1170, 72/1161, 89, 72/1162, 750/1182, 781/1180, 768/936, 830/995, 735/859, 15/891, 54, 798, 1268, 1359, 96, 207, 208, 1366, 1367

4. Dara Gaon 741/1290,754  
 (J) REVENUE VILLAGE/ BLOCK- KARFECTOR

S. No.	Name of the Industrial Area	Khasra No.
(1)	(2)	(3)
1.	KarfeCTOR	11, 13, 14, 15, 16, 17, 19, 20, 22, 24, 25, 90, 95, 96, 97, 98, 107, 108, 109, 110, 111, 112, 121, 116, 228, 289, 44/309, 3, 100, 102, 104, 106, 122, 124, 99,

## (4) DISTRICT-NORTH SIKKIM

S.No.	Name of the Industrial Area	Khasra No.	Name of Sub-Division Revenue Village/ Block
(1)	(2)	(3)	(4)
1.	Thangchung	628, 627, 626, 625, 624, 622, 621, 620, 618, 615, 614, 613, 611, 3410, 609, 605, 602, 601	Thangchung
2.	Thangu	409, 410, 404, 400,	Thangu
3.	Lachen	1487, 1549, 1490, 1493, 1513, 1514, 1515, 1610, 1618, 1796, 1752, 1756, 1755, 1761, 1765, 1766, 1855, 1784, 1788, 1866, 1877, 1881, 1783, 1789, 1847, 1848, 1847, 1871, 1874, 1689, 1526	Lachen
4.	Yakthang/ Lachen	946, 933, 942, 934, 947, 945, 943, 941, 932, 934, 929, 927	Yakthang/Lachen
5.	Chungthang	675, 674, 671, 670, 608, 609, 659, 612, 613, 613, 624, 627, 574, 573, 572, 558, 559, 549,	Chungthang
6.	Shingring, Lachung	426, 356, 369, 371, 422, 372, 373, 417, 3359, 386, 391, 464, 467, 590, 570, 421, 418, 414, 413, 412, 411, 463, 468, 460, 457, 466, 430, 432, 499, 510, 434, 433, 436, 451, 450, 471, 472, 452, 455, 446	Shingring, Lachung
7.	Yakchey, Lachung	935, 934, 938, 946, 932, 947, 948, 949, 950, 950, 951, 956, 958, 966, 961, 960, 984, 983,	Yakchey, Lachung

(1)	(2)	(3)	(4)
		982, 980, 981, 979, 978, 973, 972, 971	
8.	Sharchok, Lachung	116, 1260, 1474, 1472, 1471, 1123, 1134, 1155, 1156, 1125, 1113, 1107, 1109, 1555, 1156, 1561, 1560	Sharchok, Lachung
9.	Bichu, Lachung	297, 296, 260, 293, 290, 272, 271, 274, 174, 174, 150, 157, 176, 140, 155, 143, 205, 244, 241	Bichu, Lachung
10.	Thangu/ Lachen	549, 547, 414, 526, 514, 517	

## GENERAL EXEMPTION NO. 17

**Exemption to all goods except as per Annexure cleared from units located in State of Sikkim equal to duty of excise and additional duty of excise paid in cash.**

[Notifn. No. 56/03-CE. dt. 25.6.2003 as amended by Notfn. Nos. 72/03, 27/04, 21/07, 21/08/36/08, 54/08, 6/16].

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, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the **First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), other than goods specified in Annexure appended hereto, and cleared from a unit located in the State of Sikkim, from so much of the duty of excise leviable thereon under any of the said Acts as is equivalent to the duty payable on value addition undertaken in the manufacture of the said goods by the said unit.**

2 The duty payable on value addition shall be equivalent to the amount calculated as a percentage of the total duty payable on the said excisable goods of the description specified in column (3) of the Table below (hereinafter referred to as the said Table) and falling within the Chapter of the said First Schedule as are given in the corresponding entry in column (2) of the said Table when manufactured starting from inputs specified in the corresponding entry in column (5) of the said Table in the same factory, at the rates specified in the corresponding entry in column (4) of the said Table:

TABLE

S.No.	Chapter of the First Schedule	Description of goods	Rate	Description of inputs for manufacture of goods in column (3)
(1)	(2)	(3)	(4)	(5)
1.	29	All goods	29	Any goods



(1)	(2)	(3)	(4)	(5)
2.	30	All goods	56	Any goods
3.	33	All goods	56	Any goods
4.	34	All goods	38	Any goods
5.	38	All goods	34	Any goods
6.	39	All goods	26	Any goods
7.	40	Tyres, tubes and flaps	41	Any goods
8.	72 or 73	All goods	39	Any goods, other than iron ore
9.	74	All goods	15	Any goods
10.	76	All goods	36	Any goods
11.	85	Electric motors and generators, electric generating sets and parts thereof	31	Any goods
12	25	Cement	75	Lime stone and gypsum
12A	25	Cement clinker	75	Lime stone
13.	17 or 35	Modified starch or glucose	75	Maize, maize starch or tapioca starch
14.	18	Cocoa butter or powder	75	Cocoa beans
15.	72 or 73	Iron and steel products	75	Iron ore
15A	29 or 38	Fatty acids or Glycerine	75	Crude palm kernel, coconut, mustard or rapeseed oil
15B	72	Ferro alloys, namely, ferro chrome, ferro manganese or silico manganese	75	Chrome ore or manganese ore
16.	Any chapter	Goods other than those mentioned above in S.Nos.1 to 15	36	Any goods

Provided that where the duty payable on value addition exceeds the duty paid by the manufacturer on the said excisable goods, other than the amount paid by utilization of CENVAT credit during the month, the duty payable on value addition, shall be deemed to be equal to the duty so paid other than by CENVAT credit.

2A In cases where all the goods produced by a manufacturer are eligible for exemption under this notification, the exemption contained in this notification shall be subject to the condition that the manufacturer first utilizes whole of the CENVAT credit available to him on the last day of the month under consideration for payment of duty on goods cleared during such month and pays only the balance amount in cash.

2B The exemption contained in this notification shall be given effect to in the following manner, namely:-

(a) the manufacturer shall submit a statement of the total duty paid and that paid by utilization of CENVAT credit, on each category of goods specified in the said Table and cleared under this notification, to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may

be, by the 7th of the next month in which the duty has been paid;

(b) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, after such verification as may be deemed necessary, shall refund the duty payable on value addition, computed in the manner as specified in paragraph 2 to the manufacturer by the 15th of the month following the one in which the statement as at clause (a) above has been submitted.

2C Notwithstanding anything contained in sub-paragraph 2B above,-

(a) the manufacturer at his own option, may take credit of the amount calculated in the manner specified in paragraph 2 in his account current, maintained in terms of the Excise Manual of Supplementary Instructions issued by the Central Board of Excise and Customs. Such amount credited in the account current may be utilized by the manufacturer for payment of duty, in the manner specified under rule 8 of the Central Excise Rules, 2004, in subsequent months, and such payment shall be deemed to be payment in cash;

(b) the credit of the refund amount may be taken by the manufacturer in his account current, by the 7th of the month following the month under consideration;

(c) a manufacturer who intends to avail the option under clause (a) shall exercise his option in writing for availing such option before effecting the first clearance in any financial year and such option shall be effective from the date of exercise of the option and shall not be withdrawn during the remaining part of the financial year;

(d) the manufacturer shall submit a statement of the total duty payable as well as the duty paid by utilization of CENVAT credit or otherwise and the credit taken as per clause (a), on each category of goods manufactured and cleared under the notification and specified in the said Table, to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, by the 15th of the month in which the credit has been so taken;

(e) the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, after such verification, as may be deemed necessary, shall determine the amount correctly refundable to the manufacturer and intimate to the manufacturer by the 15th day of the next month to the month in which the statement under clause (d) has been submitted. In case the credit taken by the manufacturer is in excess of the amount determined, the manufacturer shall, within five days from the receipt of the intimation, reverse the said excess credit from the account current maintained by him. In case, the credit taken by the manufacturer is less than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount;

(f) in case the manufacturer fails to comply with the provisions of clauses (a) to (e), he shall forfeit the option, to take credit of the amount calculated in the manner specified in sub-paragraph 2A in his account current on his own, as provided for in clauses (a) to (c);

(g) the amount of the credit availed irregularly or availed of in excess of the amount determined correctly refundable under clause (e) and not reversed by the manufacturer within the period specified therein, shall be recoverable as if it is a recovery of duty of excise erroneously refunded. In case such irregular or excess credit is utilised for payment of excise duty on clearances 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.

Explanation.-For the purposes of this paragraph, duty paid by utilisation of the amount credited in the account current, shall be taken as payment of duty by way other than utilisation of CENVAT credit under the CENVAT Credit Rules, 2004.

2.1 (1) Notwithstanding anything contained in paragraph 2A, the manufacturer shall have the option not to avail the rates specified in the said Table and apply to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, having jurisdiction over the manufacturing unit of the manufacturer for fixation of a special rate representing the actual value addition in respect of any goods manufactured and cleared under this notification, if the manufacturer finds that the actual value addition in the production or manufacture of the said goods is at least 115 per cent of the rate specified in the said Table and for the said purpose, the manufacturer may make an application in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, not later than the 30th day of September in a financial year for determination of such special rate, stating all relevant facts including the proportion in which the material or components are used in the production or manufacture of goods:

Provided that the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, may, if he is satisfied that the manufacturer was prevented by sufficient cause from making the application within the aforesaid time, allow such manufacturer to make the application within a further period of thirty days:

Provided further that the manufacturer supports his claim for a special rate with a certificate from his statutory Auditor containing a calculation of value addition in the case of goods for which a claim is made, based on the audited balance sheet of the unit for the preceding financial year:

Provided also that a manufacturer that commences commercial production on or after the 1st day of April, 2008 may file an application in writing to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, for the fixation of a special rate not later than the 30th day of September of the financial year subsequent to the year in which it commences production.

(1A) Nothing contained in sub-paragraph (1) shall apply to a unit manufacturing goods falling under Serial Nos. 12, 13, 14 or 15 of the Table.

(2) On receipt of the application referred to in sub-paragraph (1), the Commissioner of Central Excise or Commissioner of Customs and Central Excise, as the case may be, after making or causing to be made such inquiry as he deems fit, shall fix the special rate within a period of three months of such application;

(3) Where the manufacturer desires that he may be granted refund provisionally till the time the special rate is fixed, he may, while making the application, apply to the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, in writing for grant of provisional refund at the rate specified in column (4) of the said Table for the goods of description specified in column (3) of the said Table and falling in Chapter of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986) as in corresponding entry in column (2) of the said Table, and on finalization of the special rate, necessary adjustments be made in the subsequent refunds admissible to the manufacturer in the month following the fixation of such special rate.

(4) Where the Central Government considers it necessary so to do, it may-

(a) revoke the special rate or amount of refund as determined under sub-paragraph (2) by the

Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, or

(b) direct the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be, to withdraw the rate so fixed.

*Explanation:* For the purpose of this paragraph, the actual value addition in respect of said goods shall be calculated on the basis of the financial records of the preceding financial year, taking into account the following:

- (i) Sale value of the said goods excluding excise duty, Value Added Tax and other indirect taxes, if any, paid on the goods;
- (ii) Less: Cost of raw materials and packing material consumed in the said goods;
- (iii) Less: Cost of fuel consumed if eligible for input credit under CENVAT Credit Rules, 2004;
- (iv) Plus: Value of said goods available as inventory in the unit but not cleared, at the end of the financial year;
- (v) Less: Value of said goods available as inventory in the unit but not cleared, at the end of the financial year preceding that under consideration.

Special rate would be the ratio of actual value addition in the production or manufacture of the said goods to the sale value of the said goods excluding excise duty, Value Added Tax and other indirect taxes, if any, paid on the goods.

(5) The manufacturer shall be entitled to refund at the special rate fixed under sub-paragraph (2) in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the 1st day of April of the year in which the application referred to at sub-paragraph (1) was filed with the Commissioner of Central Excise or Commissioner of Central Excise and Customs, as the case may be:

Provided that in cases where the application referred to in sub-paragraph (1) had already been filed prior to the 10th day of June, 2008, the manufacturer shall be entitled to refund at the special rate fixed under sub-paragraph (2) in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the 1st day of April, 2008.

(5A) A manufacturer who commences commercial production on or after the 1st day of April, 2008, shall be entitled to refund at the special rate fixed under sub-paragraph (2) against his first application in respect of all clearances of excisable goods manufactured and cleared under this notification with effect from the date of commencement of such commercial production and the difference between the refund payable at such special rate and the actual refund paid to him from the date of commencement of commercial production till the date of fixation of special rate, during the period shall be refunded to him.

(6) Where a special rate is fixed under sub-paragraph (2), the refund payable in a month shall be equivalent to the amount calculated as a percentage of the total duty payable on such excisable goods, at the rate so fixed:

Provided that the refund shall not exceed the amount of duty paid on such goods, other than by utilization of CENVAT credit.

2.2 (1) In case the total amount of refund paid or payable to a manufacturer in respect of goods cleared from a unit during a financial year is less than the total duty paid by him on the said goods, other than the

amount paid by utilization of CENVAT credit, for the year, the differential amount, if any, shall be refunded to him subject to the condition that the total refund made to him during the year, including the aforesaid differential amount, does not exceed the total duty payable on value addition whether at the rate specified in the Table or at the special rate fixed under paragraph 2.1.

(2) The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, shall refund the differential amount, if any, to the manufacturer not later than the 15th day of May in the subsequent financial year.

3. The exemption contained in this notification shall apply only to the following kind of units, namely:-

(i) **new industrial units which have commenced their commercial production on or after the 23<sup>rd</sup> day of December, 2002, but not later than the 31st day of March, 2007;**

(ii) **industrial units existing before the 23<sup>rd</sup> day of December, 2002, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent on or after the 23<sup>rd</sup> day of December, 2002, but have commenced commercial production from such expanded capacity, not later than the 31st day of March, 2007.**

4. The exemption contained in this notification shall apply to any of the said units **for a period not exceeding ten years from the date of publication of this notification** in the Official Gazette **or from the date of commencement of commercial production whichever is later.**

5. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations, packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the States of Assam or Tripura or Meghalaya or Mizoram or Manipur or Nagaland or Arunachal Pradesh or Sikkim.

6. The exemption contained in this notification shall not apply to an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.

#### ANNEXURE

- 1A. Pan masala falling under Chapter 21 of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986);
- 1B. goods falling under Chapter 24 of the said First Schedule

- 1C. plastic carry bags of less than 20 microns as specified by the Ministry of Environment and Forests Notification No. S.O.705 (E) dated the 2<sup>nd</sup> of September, 1999 and S.O. 698(E) dated the 17<sup>th</sup> of June, 2003.
- 1D. goods falling under Chapter 27 of the said First Schedule and which are produced by petroleum oil or gas refineries.
2. Aerated branded beverages;
3. Pollution causing paper and paper products.

### SCHEDULE

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**S.No. Goods manufactured by the following Activities or Industries**

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(1)	(2)
1.	Eco- Tourism including Hotels, resorts, Spa, amusement parks and Rope ways
2.	Handicrafts and handlooms
3.	Wool and Silk Reeling, weaving and processing, printing
4.	Floriculture
5.	Precision engineering including watch making
6.	Electronics including computronics hardware and software and Information Technology related industries
7.	Food processing including Agro-based industries. Processing, Preservation and packaging of fruits and vegetables ( excluding conventional grinding/ extraction units)
8.	Medicinal and aromatic herbs – Plantation and processing
9.	Raising and processing of plantation crops i.e. Tea, oranges and cardamom
10.	Mineral based industry
11.	Pharmaceutical products
12.	Honey
13.	Biotechnology

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*Explanation:-* For the removal of doubts, it is hereby declared that for the purposes of this notification, “mineral” does not include crude petroleum oils.