

**VI. EXEMPTION TO GOODS MANUFACTURED IN GOVT. FACTORIES AND SUPPLIES TO DEFENCE****GENERAL EXEMPTION NO. 30****Exemption to goods supplied for Defence and other specified purposes**

[Notfn. No. 64/95-CE., dt. 16.3.1995 as amended by Notfn. Nos. 96/95, 116/95, 1/96, 7/98,4/00, 11/00, 46/00, 49/00, 35/01, 46/01, 25/02, 58/02, 16/03,51/03, 15/04, 18/04, 20/06, 40/06, 42/06,15/07, 30/07, 37/07 and 7/08, 6/09, 27/10, 30/10, 34/11, 4/12, 6/12, 38/12, 39/12, 4/13, 13/13, 26/13, 10/14]

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 (2) of the Table hereto annexed, and falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table, from the whole of -

- (i) the duty of excise leviable thereon which is specified in the said Schedule; and
- (ii) the additional duty of excise leviable under the second mentioned Act on goods specified against S.No.1,2,3 and 4 of the said Table;

Provided that in respect of S.No.16 of the said Table, nothing contained in this notification shall apply on or after the 1st day of December, 1999.

Provided further that in respect of S.No. 17 of the said Table, nothing contained in this notification shall apply on or after the 1st day of July, 2002.

Provided further that in respect of S.No.23 of the said TABLE, nothing contained in this notification shall apply on or after the 1st day of December, 2007.

Provided also that in respect of S.No.24 of the said TABLE, nothing contained in this notification shall apply on or after the 1st day of September, 2012.”

**TABLE**

<b>S.No.</b>	<b>Description of goods</b>	<b>Conditions</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	All goods	If,- (i) donated for the welfare of the defence personnel; (ii) it is certified on the relevant clearance documents, by the producer or manufacturer, or the owner or keeper of the warehouse in which such goods are deposited, that the goods are intended to be donated for the above purpose without discrimination on the grounds of religion, race or caste or any of them and distributed among or utilised for the welfare of the defence personnel without making any charge therefore;

(1)	(2)	(3)
		<p>(iii) the goods are sent direct from the place of production, factory of manufacture, or , as the case may be, from the warehouse to the following agencies -</p> <ul style="list-style-type: none"> <li>(a) the National Defence Fund; or</li> <li>(b) Citizen's Central Council; or</li> <li>(c) the Ministry of Defence; or</li> <li>(d) the Government of any State or Union Territory or any authority nominated by such Government to receive such donation; and</li> </ul> <p>(iv) the producer, manufacturer, owner or keeper of the warehouse produces before the proper Central Excise Officer within two months of the date of removal of the goods from the place of production or factory, or, as th case may be, from the warehouse, or within such extended period as the Commissioner of Central Excise may in any case, allow, a certificate from any of the above agencies that the goods have been received by that agency for the purpose for which the donation was made.</p>
2.	All goods	<p>If,-</p> <ul style="list-style-type: none"> <li>(i) donated to the National Defence Fund or the Ministry of Defence;</li> <li>(ii) it is certified on the relevant clearance documents, by the producer or manufacturer of the goods, or the owner or keeper of the warehouse in which such goods are deposited, that the goods are intended to be donated as above;</li> <li>(iii) the goods are sent direct from the place of production, factory of manufacture, or as the case may be, from the warehouse to the National defence Fund or the Ministry of Defence; and</li> <li>(iv) the producer, manufacturer, owner or keeper produces before the proper Central Excise Officer within two months of the date of removal for the goods from the place of production or factory, or as the case may be, from the warehouse, or within such extended period as the Commissioner may in any case, allow, a certificate from the National Defence Fund or the Ministry of Defence that the goods have been received by them.</li> </ul>
3.	All goods other than cigarettes	If supplied as stores for consumption on board a vessel of the Indian Navy or Coast Guard.
3A.	Fuels falling under Chapter	If,-

(1)	(2)	(3)
	Heading 2710.	<p>(a) manufactured and supplied by any public sector oil company as stores for consumption on board a vessel of the Indian Navy or Coast Guard; or</p> <p>(b) procured by any public sector oil company from any other manufacturer of the said fuels and supplied as stores for consumption on board a vessel of the Indian Navy or Coast Guard: Provided that-</p> <p>(i) any public sector oil company obtains registration under rule 9 of the Central Excise Rules, 2002, with the Assistant Commissioner or Deputy Commissioner of Central Excise having jurisdiction over the concerned supply point;</p> <p>(ii) maintains records of receipt and supplies of these fuels;</p> <p>(iii) submits a monthly reconciliation statement to and proves to the satisfaction of the jurisdictional central excise officer that such fuels have been supplied as stores for consumption on board a vessel of Indian Navy or Coast Guard; and</p> <p>(iv) failing which any public sector oil company pays the excise duty leviable on fuels not properly accounted for along with interest.</p>
4.	Cigarettes falling under heading No. 2402	<p>If,-</p> <p>(i) supplied as stores for consumption on board a vessel of the Indian Navy or Coast Guard.</p> <p>(ii) The manufacturer follows such procedure as may be specified in this regard by the Commissioner of Central Excise having jurisdiction over his factory; and</p> <p>(iii) the Commanding Officer of the Indian Navy Ship issues to the officer-in-charge of the bonded warehouse from where the supply of cigarettes has been made a certificate, within a period of six months from the date of supply of cigarettes on board the said ship, to the effect that the cigarettes supplied as stores on board the Indian Navy Ship have been consumed on board the said ship.</p>
5.	All goods	<p>If,-</p> <p>(i) supplied to the Project SKYLARK under the Ministry of Defence; and</p> <p>(ii) before clearance of the goods, a certificate from the Project Director, Project SKYLARK to the effect that such goods are intended for assembly, erection and installation of Naval V.L.F. Transmitting Station (Tamil Nadu) under the said Project SKYLARK, is produced to</p>

(1)	(2)	(3)
		the proper officer.
6.	Parts of motor vehicles falling under chapters 45, 48, 68, 73, 85, 87 or motor vehicles in completely knocked down or semi knocked down	<p>If,-</p> <p>(i) used in a Central Government ordnance Factory for manufacture of vehicles falling under Chapter 87 of the said Schedule; and</p> <p>(ii) such use is elsewhere than in the factory of the production of form such parts, the proce-dure set out in the Central Excise (Removal of Goods at Concessional Rate of Duty for manufacture of Excisable Goods) Rule 2001 is followed.</p>
7.	Components, raw materials, tools, lubricants and propellants, systems and sub-systems of launch vehicles and satellite project; scientific and technical instruments, apparatus, equipments (including computers); including their accessories, parts spare parts, components and raw materials.	<p>If -</p> <p>(i) meant for use in a launch vehicle project or a satellite project of the Indian Space Research Organisation or the Government of India, Department of Space; and</p> <p>(ii) the manufacturer produces, before the clearances of the said goods, a certificate from an officer not below the rank of an Assistant Scientific Secretary in the Indian Space Research Organisation giving the description and quantity of each type of the said goods for which the exemption under this notification is claimed and certifying that the said goods are intended for use in a project mentioned above.</p>
8.	Equipment and stores	<p>If, -</p> <p>(i) used for the systems and sub-systems of the Integrated Guided Missiles to be developed under the Integrated Guided Missiles Development Programme of the Government of India in the Ministry of Defence;</p> <p>(ii) before clearance of the said goods, a certificate from the Chairman or Member Secretary of Programme Management Board or the Director of Management Services, Defence Research and Development Laboratory, in the Ministry of Defence to the effect that the said goods are intended for the aforesaid use, is produced to the proper officer;</p> <p>(iii) Omitted</p> <p>(iv) the aforesaid use is elsewhere than in the factory of production of the said goods, the manufacturer produces within five months from the date of clearance or within such extended</p>

(1)	(2)	(3)
		<p>period as the Assistant Commissioner of Central Excise may allow in this regard, a certificate from the said Chairman or Member Secretary or as the case may be the said Director, indicating the date of the receipt of the said goods by that organisation and certifying that they have been actually put to the aforesaid use.</p>
9.	Omitted	
10.	<p>Internal Combustion engines and electric storage movers for transport batteries falling under shape, size, or chapters 84 or 85</p>	<p>If,-</p> <p>(i) such engines are designed for use as prime vehicles and given for that purpose some special quality which would not be essential for any other purposes;</p> <p>(ii) it is proved to the satisfaction of the officer not below the rank of Assistant Commissioner of Central Excise that they are intended to be used as original equipment parts in the manufacture of vehicles falling within Chapter 87 of the said Schedule, manufactured in a Central Government Ordnance Factory; and</p> <p>(iii) such use is elsewhere than in the factory of their production, the procedure set out in the Central Excise (Removal of goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001 is followed.</p>
11.	Omitted	
12.	<p>Underwater batteries including cells of such batteries falling under</p>	<p>If,-</p> <p>(i) manufactured for use by the Indian Navy; and</p> <p>(ii) the concerned officer of the Indian Navy or the Directorate of Production heading No. 8507 and Inspection (Naval), not below the rank of Commander, furnishes a certificate, before removal, that the said goods are required for fitment to a submarine vessel including a Torpedo and Chariot of the Indian Navy and shall be so used.</p>
13.	Omitted	
14.	Bullet proof jackets	<p>If,-</p> <p>(i) supplied to the Armed Forces of the Union or to the Police Forces of the States or the Union Territories; and</p> <p>(ii) before the clearance of the said goods, in each case, an</p>

(1)	(2)	(3)
		officer not below the rank of a Joint Secretary in the Ministry of Defence or in the Ministry of Home Affairs, as the case may be, recommends grant of this exemption indicating the full description and quantity of the said goods to be supplied to the forces mentioned above.
15.	All goods	If manufactured and consumed within the factory of production of the bullet proof jackets for supply to the Armed Forces of the Union or to the Police Forces of the States or the Union Territories.
16.	All goods	If,- (i) supplied to the Programmes SAMYUKTA under the Ministry of Defence; and (ii) before clearances of the goods, a certificate from the Programme Director, Programme SAMYUKTA to the effect that such goods are intended for the said Programme SAMYUKTA, is produced to the proper officer.
17.	All goods	If,- (i) supplied to the Programme SANGRAHA under the Ministry of Defence; and (ii) before clearances of the goods, a certificate from the Programme Director, Programme SANGRAHA, Department of Defence Research and Development, to the effect that such goods are intended for the said Programme SANGRAHA, is produced to the proper officer.
<p><b>Explanation,-</b> For the purposes of this notification, the expression-</p> <p>(i) "underwater battery" means a lead acid battery consisting of cells connected in serial or parallel combination to produce power to submarine vessels including torpedo and Chariot.</p> <p>(ii) "Armed Forces of the Union includes the Central Reserve Police Force, the Indo Tibetan Border Police Force, the Special Services Bureau, the Border Security Force, the Central Industrial Security Force, the National Security Guard and the Assam Rifles, maintained or constituted under the Central Reserve Police Force Act, 1949 (66 of 1949), the Indo Tibetan Border Police Force Act, 1992 (35 of 1992) the Border Security Force Act, 1968 (47 of 1968), the Central Industrial Security Force Act, 1968 (50 of 1968) and the National Security Guard Act, 1986 (47 of 1986) and the Assam Rifles Act, 1941 (5 of 1941).</p>		
18.	All goods	If,- (i) supplied to the Programme SAMYUKTA under the Ministry of Defence; and (ii) before clearances of the goods, a certificate from the Programme Director, Programme SAMYUKTA to the effect that such goods are intended for the said Programme SAMYUKTA, is produced to the proper officer.

(1)	(2)	(3)
<i>Explanation</i> - Nothing contained in this exemption shall have effect on or after the 1st day of June, 2006.		
19.	All equipments; sotres, systems and sub-systems; design, development or construction, aids; computer hardwares and softwares required for designed or development or construction or manufacturing activities connected with the programme, including jigs, fixture and tools required for the programme.	If, - (i) the order or contract or letter of intent in place on the manufacture of the said goods by Headquarters ATVP or its authorised work centres; and (ii) before clearnace of the said goods, a certificate from the Project Director or Director of the ATV Programme (of the rank of a Rear Admiral of the Indian Navy or of equivalent rank of the Joint Secretary to the Government of India to the effect that the said goods are intended for the said use, is produced to the proper officer.
20.	Pistol 9,mm. falling under Chapter 93	If,- (i) manufactured by M/s Bharat Dynamics Limited, Hyderabad and supplied to the Police Forces of the States or the Union territories and  (ii) before the clearance of the said goods, an officer not below the rank of a Joint Secretary in the Ministry of Home Affairs, Government of India recommends grant of this exemption indicating the full description and quantity of the said goods to be supplied to the said force.
21.	All goods.	If,- (a) the said goods are supplied for use in construction of warships of the Indian Navy or Coast Guard; and  (b) before clearance of the said goods, a certificate from an officer not below the rank of a Rear Admiral of the Indian Navy or Coast Guard or Director General of Coast Guard or any other officer of the Indian Navy or Coast Guard equivalent to the Joint Secretary to the Government of India to the effect that the said goods are intended for the said use, is produced to the proper officer.
22.	All goods	If, - (i) Supplied to the Programme DIVYA DRISHI under the Ministry of Defence; and (ii) before clearances of the goods, a certificate from the Director, Defence Electronic Research Laboratory or Chief Managing Director, Electronics Corporation of Inida Limited, to the effect that such goods are intnded for the said Programme

(1)	(2)	(3)
23.	All goods	<p>DIVYA DRISHTI, is produced to the proper officer.</p> <p>If,-</p> <p>(i) supplied to the SAMYUKTA Programme under the Ministry of Defence; and</p> <p>(ii) before clearances of the goods, a certificate from the Programme Director, SAMYUKTA Programme to the effect that such goods are intended for the said SAMYUKTA Programme, is produced to the proper officer.”</p>
24.	Equipment and stores	<p>If,-</p> <p>(i) used for the systems and sub-systems of Project ASTRA of the Government of India in the Ministry of Defence;</p> <p>(ii) before clearance of the said goods, a certificate from the Project Director, ASTRA, Defence Research and Development Laboratory, Hyderabad, in the Ministry of Defence to the effect that the goods are intended for the aforesaid use is produced to the proper officer; and</p> <p>(iii) the aforesaid use is elsewhere than in the factory of production of the said goods, the manufacturer produces within five months from the date of clearance or within such extended period as the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may allow in this regard, a certificate from the said Project Director, ASTRA, indicating the date of receipt of the said goods by that organisation and certifying that they have been actually put to the aforesaid use.</p>
25.	<p>Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence</p>	<p>If,-</p> <p>(i) supplied to the Programme LR-SAM under the Ministry of Defence; and</p> <p>(ii) before clearance of the said goods, a certificate from the Programme Director, Programme LR-SAM to the effect that such goods are intended for the said Programme LR-SAM, is produced to the proper officer.</p>
26.	<p>Machinery, equipment, instruments, components,</p>	<p><i>Explanation.</i> – Nothing contained in this exemption shall have effect on or after the 31<sup>st</sup> day of May, 2011.</p> <p>If,-</p> <p>(i) supplied to the Programme AD under the Ministry of</p>



(1)	(2)	(3)
	spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for Programme AD of Ministry of Defence	<p>Defence; and</p> <p>(ii) before clearance of the said goods, a certificate from the Member Secretary, Programme Management Board, Programme AD or Programme Director AD, Defence Research and Development Laboratory, Hyderabad , to the effect that such goods are intended for the said Programme AD, is produced to the proper officer.</p> <p><i>Explanation.</i> – Nothing contained in this exemption shall have effect on or after the 16th day of July, 2016.</p>
27	Ballistic grade aramid yarn	<p>If,-</p> <p>(a) the goods are used in the manufacture of Ballistic grade aramid fabric required for the manufacture of bullet proof jackets and bullet proof helmets for supply to the armed forces of the Union under the Ministry of Defence or the Police Forces of the States or the Union- territories;</p> <p>(b) 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 ; and</p> <p>(c ) it is 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 in the matter that such goods are intended to be used for the purpose specified at (a) above.</p>
28	Ballistic grade aramid fabric	<p>If,-</p> <p>(a) the goods are used for the manufacture of bullet proof jackets and bullet proof helmets for supply to the armed forces of the Union under the Ministry of Defence or the Police Forces of the States or the Union-territories;</p> <p>(b) 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 ; and</p> <p>(c ) 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 in the matter that such goods are intended to be used for the purpose specified at (a) above.</p>
29	Machinery, equipment, instruments, components, spares jigs, fixtures dies tools accessories, computer software raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM ) Programme of Ministry of Defence	<p>If,-</p> <p>(i) supplied to the Programme LR-SAM under the Ministry of Defence; and</p> <p>(ii) before clearance of the said goods, a certificate from the Programme Director, Programme LR-SAM to the effect that such goods are intended for the said Programme LR-SAM, is produced to the proper officer.</p> <p><i>Explanation.</i> – Nothing contained in this exemption shall have effect on or after the 25th day of November, 2011.</p>

(1)	(2)	(3)
30	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence	<p>If,-</p> <p>(i) supplied to the Programme LR-SAM under the Ministry of Defence; and</p> <p>(ii) before clearance of the said goods, a certificate from the Programme Director, Programme LR-SAM to the effect that such goods are in-tended for the said Programme LR-SAM, is produced to the proper officer.</p> <p><b>Explanation.</b> – Nothing contained in this exemption shall have effect on or after the 25th day of May, 2012.</p>
31	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence	<p>If,-</p> <p>(i) supplied to the Programme LR-SAM under the Ministry of Defence; and</p> <p>(ii) before clearance of the said goods, a certificate from the Programme Director, Programme LR-SAM to the effect that such goods are intended for the said Programme LR-SAM, is produced to the proper officer.</p> <p>Explanation. - Nothing contained in this exemption shall have effect on or after the 25th day of November, 2012.</p>
32	Equipment and stores	<p>If,-</p> <p>(i) used for the systems and sub-systems of Project ASTRA of the Government of India in the Ministry of Defence;</p> <p>(ii) before clearance of the said goods, a certificate from the Project Director, ASTRA, Defence Research and Development Laboratory, Hyderabad, in the Ministry of Defence to the effect that the goods are intended for the aforesaid use is produced to the proper officer; and</p> <p>(iii) the aforesaid use is elsewhere than in the factory of production of the said goods, the manufacturer produces within five months from the date of clearance or within such extended period as the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may allow in this regard, a certificate from the said Project Director, ASTRA, indicating the date of receipt of the said goods by that organisation and certifying that they have been actually put to the aforesaid use.</p> <p><b>Explanation.</b> -Nothing contained in this exemption shall have</p>

(1)	(2)	(3)
33	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence	<p>effect on or after the 1st day of March, 2013.</p> <p>If,-</p> <p>(i) supplied to the Programme LR-SAM under the Ministry of Defence and</p> <p>(ii) before clearance of the said goods, a certificate from the Programme Director, Programme LR-SAM to the effect that such goods are intended for the said Programme LR-SAM, is produced to the proper officer.</p> <p><b>Explanation.</b> - Nothing contained in this exemption shall have effect on or after the 25th day of May, 2013.</p>
34	Equipment and stores	<p>If,- (i) used for the systems and sub-systems of Project ASTRA of the Government of India in the Ministry of Defence;</p> <p>(ii) before clearance of the said goods, a certificate from the Project Director, ASTRA, Defence Research and Development Laboratory, Hyderabad, in the Ministry of Defence to the effect that the goods are intended for the aforesaid use is produced to the proper officer; and</p> <p>(iii) the aforesaid use is elsewhere than in the factory of production of the said goods, the manufacturer produces within five months from the date of clearance or within such extended period as the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may allow in this regard, a certificate from the said Project Director, ASTRA, indicating the date of receipt of the said goods by that organisation and certifying that they have been actually put to the aforesaid use.</p> <p>Explanation. - Nothing contained in this exemption shall have effect on or after the 1st day of January, 2017.</p>
35.	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence	<p>If,-</p> <p>(i) supplied to the Programme LR-SAM under the Ministry of Defence; and</p> <p>(ii) before clearance of the said goods, a certificate from the Programme Director, Programme LR-SAM to the effect that such goods are intended for the said Programme LR-SAM, is produced to the proper officer.</p> <p>Explanation. - Nothing contained in this exemption shall have effect on or after the 1st day of January, 2016.</p>
36.	All goods	<p>If,-</p> <p>(i) the said goods are manufactured by the Indian Offset Partner (hereinafter referred to as IOP) of the contractor to the National Technical Research Organisation, (hereinafter re-</p>

(1)	(2)	(3)
		<p>ferred to as NTRO);</p> <p>(ii) the said goods are supplied by the IOP for use in the radars acquired by the NTRO from the contractor;</p> <p>(iii) before clearance of the said goods, the manufacturer furnishes a duty exemption certificate from an officer of the NTRO, not below the rank of Joint Secretary to the Government of India, -</p> <p>(a) indicating the details of the purchase order placed by the NTRO on the contractor;</p> <p>(b) indicating the details of the purchase order placed by the contractor on the IOP, along with the quantity and description of goods required to be supplied by the IOP to the contractor; and</p> <p>(c) certifying that the said goods are intended for use in the radars acquired by the NTRO from the contractor.</p> <p><i>Explanation.</i> – Nothing contained in this exemption shall have effect on or after the 1st day of January, 2019.</p>

## GENERAL EXEMPTION NO. 31

**Exemption to goods manufactured in prison and specified units of Defence Ministry, shipyard, specified tool rooms/institutions and Bharat Dynamics Ltd. and supplied for specified purposes. [Notfn. No. 63/95-CE., dt. 16.3.1995 as amended by Notfn. Nos. 11/96, 7/98, 7/99, 35/01, 62/03 and 20/06, 41/08, 29/11, 23/15].**

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 (2) of the Table hereto annexed, and falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table, from the whole of -

- (i) the duty of excise leviable thereon which is specified in the said Schedule; and
- (ii) the additional duty of excise leviable under the second mentioned Act on goods specified against S.No.1 of the said Table;

Provided that nothing contained in this notification shall apply to goods specified against S.No. 16 of the said Table on or after the 1st day of April, 2000.

TABLE

S.No.	Description of goods	Conditions
(1)	(2)	(3)
1.	All goods	If manufactured in a prison.
2.	Omitted	

(1)	(2)	(3)
3.	All goods	If,- (i) manufactured in a shipyard; (ii) intended for use in the manufacturer of repair of goods falling under heading 8901, 8902, 8904, 8905 (excluding floating or submersible drilling or production platforms) or 8906 in a shipyard; and (iii) such use is in a shipyard of the manufacturer of such goods, different from the shipyard where the said goods have been manufactured, the procedure set out in the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001, is followed.
4.	All goods	If manufactured in workshops situated within the precincts of mines & intended for use in such mines.
5.	All goods other than those falling under Heading 2701, 2702, 2703, 2704 and 2706	If manufactured in a mine.
6.	Omitted	
7.	Omitted	
8.	All goods	If manufactured by Tool Rooms or Institutions specified below:- (i) Central Toll Room, Ludhiana. (ii) Central Tools Room and Training Centre, Calcutta. (iii) Central Institute of Tool Design, Hyderabad. (iv) Institute for Designing of Electrical Measuring Instruments, Bombay. (v) Central Institute of Hand crafts, Jalandhar (vi) Dehli Institute of Tool Engineering. (vii) Government Tool Room and Training Centre, Bangalore. (viii) Institute of Training and Tool Room of
9 to 15.	Omitted	
16.	Omitted	
17.	All goods	If manufactured by an institution which-  (i) is primarily engaged in the rehabilitation of physically or mentally handicapped persons. (ii) employs primarily, physically or mentally handicapped persons for its manufacturing activity.  (iii) is receiving financial assistance from the Ministry of Welfare, Govt. of India for such rehabilitation and

(1)	(2)	(3)
		(iv) produces a certificate once in a financial year from an officer in the Ministry of Welfare not below the rank of Deputy Secretary to the Govt. of India to the effect that it satisfies the conditions mentioned in clauses (1) to (iii) above.

*Explanation.-* For the purposes of this notification, the expression,-

- (i) "prison" means any jail or place used permanently or temporarily under the general or special orders of a State Government for the detention of prisoners and includes, -
  - (a) any place which has been declared by a State Government by general or special order to be a subsidiary jail; and
  - (b) any reformatory, borstal institution or other institution of a like nature;
- (ii) "mine" has the meaning assigned to it in clause (i) of section 2 of the Mines Act, 1952 (35 of 1952);
- (iii) "narcotic drugs" and "psychotropic substance" shall have the meanings respectively assigned to them as defined in clause (xiv) and clause (xxiii) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985);
- (iv) "kits for testing narcotic drugs and psychotropic substances" means kits consisting of chemical reagents in small bottles for testing narcotic drugs and psychotropic substances manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, including test tubes, droppers, test plates and similar other accessories supplied with such kits;
- (v) "Armed Forces of the Union" means the Central Reserve Police Force, the Indo Tibetan Border Police Force, the Special Services Bureau, the Border Security Force, the Central Industrial Security Force and the National Security Guard Maintained or constituted under the Central Reserve Police Force Act, 1949 (66 of 1949), the Indo Tibetan Border Police Force Act, 1992 (35 of 1992), the Border Security Force Act, 1968 (47 of 1968), the Central Industrial Security Force Act, 1968 (50 of 1968) and the National Security Guard Act, 1986 (47 of 1986)

respectively.

### GENERAL EXEMPTION NO. 32

**Exemption to goods produced in Ordnance Factories, Mints and factories belonging to Central Govt. and intended to be used by Armed Forces of the Union or by such ordinance factories.**

[Notifn. No. 62/95-CE., dt. 16.3.1995 as amended by Notfn. Nos. 11/96, 40/97, 7/98, 39/99, 45/00, 11/02, 16/03, 30/05, 20/06, 48/06, 2/10, 32/11, 42/11, 23/15, (\*amended retrospectively w.e.f. 20.4.2011 vide Section 139 of Finance Act, 2012)].

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 (2) of the Table hereto annexed, and falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table, from the whole of-

- (i) the duty of excise leviable thereon which is specified in the said Schedule; and
- (ii) the additional duty of excise leviable under the second mentioned Act on goods specified against Sl.No. 1 of the said Table.

**TABLE**

S.No.	Description of goods	Conditions
(1)	(2)	(3)
1.	Omitted	
2.	Omitted	
3.	Omitted	
4.	Omitted	
5.	Omitted	
6.	Omitted	
7.	(i) Circulation Coins, Blanks, Weights and Measures Standards (ii) Scrap Generated in production of Blanks	If manufactured by (i) India Government Mint, Mumbai; (ii) India Government Mint, Kolkata; (iii) India Government Mint, Hyderabad; (iv) India Government Mint, Noida;
8.	Omitted	
9.	Omitted	
10.	Omitted	
11.	Omitted	
12.	Waste and scrap and lumps of cupro-nickel and aluminium magnesium falling under	If such waste and scrap and lumps is cleared from Indian Government Mint for conversion into strips on job-work basis.

(1)	(2)	(3)
	Chapters 74, 75, 76 or 81	
12A.	Strips and ingots of cupro-nickel and aluminium manganese falling under Chapter 74, 75, 76 and 81	If such strips and ingots are manufactured on job-work basis out of lumps, waste and scrap cleared from Indian Government Mint, and returned to the said Mint.
13.	Tear Smoke Munitions falling under Chapter 93	If manufactured by a factory belonging to the Central Government
14.	All goods	If manufactured by a factory belonging to the Central Government and consumed within the factory of production of goods at S.No.13 above.
15.	Omitted	
16.	The following goods, namely:-  (i) Omitted (ii) All goods falling under headings 2844, 2845, tariff item 2852 10 00, 2852 90 00 (other than organic compounds of mercury), heading 2853, 32156807, tariff item 6808 00 00, headings 6809 to 6815, 7307 to 7311, 7313 to 7326, 7412, 7415, 7418, 7419 [namely, cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper; copper springs, cooking or heating apparatus of a kind used for domestic purposes, non electric, and parts thereof, of copper], tariff item 7609 00 00, heading 7610, tariff item 7611 00 00, headings 7612, 7613, 7615, 7616, 8302, 8307, 8308, 8310, 8311, 8401, 8425, 8443 (namely, facsimile machine and teleprinters and parts thereof), 8517 (namely, electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones), 8530, tariff item 8534 00 00, headings 8537, 8538,	If,- (i) manufactured by a factory belonging to the Central Government; (ii) intended to be made available to any department of Nos.28.44, 28.45, 28.51, 32.15, 68.07 the Central Government either directly or under any arrangement through the Indian Railway Finance Corporation Limited, being a Company incorporated and registered under the Companies Act, 1956 (1 of 1956); and  (iii) the said goods are intended for use by any department of the Central Government.



(1)	(2)	(3)
	tariff item 8548 90 00 (excluding electronic microassemblies) and headings 9306 and 9406.	
	(iii) All goods falling under headings 2801 (except tariff item 2801 10 00), 2804 (except Oxygen, Hydrogen, Nitrogen, and Silicon), 4414 to 4421, Chapter 71, heading 7312, sub-heading 7419 10, 7419 99, 8309 90 (except tariff item 8309 90 10) and heading 8536 (except 8536 70 00)	
17.	Waste and Scrap	If arising in the course of manufacture of exempted goods in a factory belonging to the Indian Railway.
18.	Parts of internal combustion engines falling under any Chapter	If manufactured by a factory belonging to the Indian Railways, and used for reconditioning internal combustion engines of rail-way locomotives by the Indian Railway including its undertakings.
19.	Parts of diesel locomotives	If manufactured by a factory belonging to the falling under any Chapter Indian Railways, and used for reconditioning of railway locomotives by the Indian Rail ways including its undertakings.
*20.	All goods failing under heading 8607	If the goods are, - (i) manufactured by a factory belonging to the Central Government; and (ii) intended for use by any Department of the Central Government.

**Explanation:-** In the notification, "Armed Forces of the Union" includes the Assam Rifles, the Central Reserve Police Force, the Border Security Force, the Central Industrial Security Force and the National Security Guard constituted under the Assam Rifles Act, 1941 (5 of 1941), the Central Reserve Police Force Act, 1949 (66 of 1949), the Border Security Force Act, 1968 (47 of 1968), The Central Industrial Security Force Act 1968 (50 of 1968) and National Security Guard Act, 1986 (47 of 1986) respectively and also includes Indo-Tibetan Border Police, Special Services Bureau and Special Frontier Force.

**GENERAL EXEMPTION NO. 33**

**Exemption to all the goods and materials manufactured by M/s. Nuclear Fuel Complex, Hyderabad. [Notifn. No. 130/94-CE., dt. 21.9.1994 as amended by 20/06].**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government being satisfied that it is necessary in the public interest so to do, hereby **exempts all goods and materials** falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), **manufactured by M/s. Nuclear Fuel Complex, Hyderabad**, from the **whole of the duty of excise** leviable thereon which is specified in the said Schedule.

**GENERAL EXEMPTION NO. 34**

**Exemption to specified goods manufactured in factories belonging to State Govt. and intended for use in any of its department.**

**[Notifn. No. 74/93-CE., dt. 28.2.1993 as amended by 20/06, 48/06, 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), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby **exempts goods** of the description specified in **column (2)** of the Table hereto annexed and falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) from the **whole of the duty of excise** leviable thereon which is specified in the said Schedule:

Provided that such goods are manufactured by a **factory belonging to a State Government** and such goods are **intended for use by any Department of that Government.**

**TABLE**

<b>S.No.</b>	<b>Description of goods</b>
<b>(1)</b>	<b>(2)</b>
1.	All goods falling under Chapter 86 of the said Schedule.
2.	All goods falling under headings 2844, 2845, tariff item 2852 (other than organic compounds of mercury), headings 2853, 3215, 6807, tariff item 6808 00 00, headings 6809 to 6815, 7307 to 7311, 7313 to 7326, 7412, 7415, 7418, 7419 [namely, cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper; copper springs, cooking or heating apparatus of a kind used for domestic purposes, non electric, and parts thereof, of copper], tariff item 7609 00 00, heading 7610, tariff item 7611 00 00, headings 7612, 7613, 7615, 7616, 8302, 8307, 8308, 8310, 8311, 8401, 8425, 8443 (namely, facsimile machine and teleprinters and parts thereof), 8517 (namely, electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets

**GENERAL EXEMPTION NO. 34**

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<b>S.No.</b>	<b>Description of goods</b>
<b>(1)</b>	<b>(2)</b>
	and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones), 8530, tariff item 8534 00 00, headings 8537, 8538, tariff item 8548 90 00 (excluding electronic microassemblies) and headings 9306 and 9406.
3.	All goods falling under headings 2801 (except tariff item 2801 10 00), 2804 (except Oxygen, Hydrogen, Nitrogen, and Silicon), 4414 to 4421, Chapter 71, headings 7302, 7312 sub-headings 7419 10, 7419 99, 8309 90 (except tariff item 8309 90 10) and heading 8536. [except 8536 70 00].