

GENERAL EXEMPTION NO. 61A

Exemption to goods fallin under various chapters:

[Notifn. No. 01/2010-CE., dt. 6.2.2010, 5/16]

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 appended hereto, and cleared from a unit located in the state of Jammu and Kashmir , 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 in a factory 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

Serial 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.	17 or 35	Modified starch or glucose	75	Maize, maize starch or tapioca starch
2.	18	Cocoa butter or powder	75	Cocoa beans
3.	25	Cement	75	Lime stone and gypsum
4.	25	Cement clinker	75	Lime stone
5.	29	All goods	29	Any goods
6.	29 or 38	Fatty acids or glycerine	75	Crude palm kernel, coconut, mustard or rapeseed oil
7.	30	All goods	56	Any goods
8.	33	All goods	56	Any goods
9.	34	All goods	38	Any goods
10.	38	All goods	34	Any goods
11.	39	All goods	26	Any goods
12.	40	Tyres, tubes and flaps	41	Any goods

(1)	(2)	(3)	(4)	(5)
13.	72	Ferro alloys, namely, ferro chrome, ferro manganese or silico manganese	75	Chrome ore or manganese ore
14.	72 or 73	All goods	39	Any goods, other than iron ore
15.	72 or 73	Iron and steel products	75	Iron ore
16.	74	All goods	15	Any goods
17.	76	All goods	36	Any goods
18.	85	Electric motors and generators, electric generating sets and parts thereof	31	Any goods
19.	Any chapter	Goods other than those mentioned above in S.Nos.1 to 18	36	Any goods

Provided that where the duty payable on value addition exceeds the duty paid by the manufacturer on the said 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.

3. 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.

4. 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 day 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 day of the month following the one in which the statement as at clause (a) has been submitted.

5. Notwithstanding anything contained in paragraph 4,-

(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, 2002, 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

day 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 day 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 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.

6. (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.

(2) Nothing contained in sub- para (1) shall apply to a unit manufacturing goods falling under serial numbers 1, 2, 3,4, 6, 13 or 15 of the Table.

(3) 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;

(4) 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.

(5) 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 (3) 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, namely:-

(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 shall 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.

(6) The manufacturer shall be entitled to refund at the special rate fixed under sub-paragraph (3) 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.

(7) A manufacturer who commences commercial production on or after the 6th day of February, 2010, shall be entitled to refund at the special rate fixed under sub-paragraph (3) 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.

(8) Where a special rate is fixed under sub-paragraph (3), 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.

7(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 6.

(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.

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

(a) New Industrial units which commence commercial production on or after the 6th day of February, 2010;

(b) Industrial units existing before the 6th day of February, 2010; but which have,-

(i) undertaken substantial expansion by way of increase by not less than 25% in the value of fixed

capital investment in plant and machinery for the purposes of expansion of capacity or modernization and diversification and have commenced commercial production from such expanded capacity on or after the 6th day of February, 2010 or

(ii) made new investments on or after the 6th day of February, 2010, and such new investment is directly attributable to the generation of additional regular employment of not less than twenty-five per cent over and above the base employment limit, subject to the conditions that,-

(1) the unit shall not reduce regular employment after claiming exemption, and once such employment is reduced below one hundred and twenty-five per cent. of the base employment limit, such industrial unit shall be debarred from claiming the exemption contained in this notification in future:

Provided that, the exemption availed by such industrial unit, prior to such reduction, shall not be recoverable from such industrial unit.

(2) the manufacturer shall produce a certificate, from General Manager of the concerned District Industries Centre to the jurisdictional Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, to the effect that the unit has created such additional regular employment.

Explanation .- for the purposes of this notification,-

(a) “base employment limit” means maximum number of regular employees employed at any point of time, by the concerned industrial unit, during last five years;

(b) “new investment” shall not include investments which are used for paying off old debts or making payments for the plant or machinery installed prior to the 6th day of February 2010, or paying salaries to the employees;

(c) “regular employment” shall not include employment provided by the industrial unit to daily wagers or casual employees.

9. 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 commercial production, or from the date of commercial production from the expanded capacity referred to in sub-clause (i) of clause (b) of paragraph 8, as the case may be).

10. 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 labelling 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 manufacturer in the State of Jammu and Kashmir.

11. The exemption contained in this notification shall not apply to:

(a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016;

(b) 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

*inserted by Section 138 of Finance Act, 2012 (w.e.f. from 6.2.2010)

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

1. Cigarettes or cigars of tobacco;
2. Manufactured tobacco and substitutes thereof;
3. Soft drinks and their concentrates.

GENERAL EXEMPTION NO. 61B

Exemption to goods falling under various chapters:

[Notifn. No. 01/2011-CE., dt. 1.3.2011as amended by 21/11, 43/11, 16/12, 9/13, 16/13, 23/13, 8/14, 7/15, 35/15, 38/15, 9/16, 20/16]

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

Provided that the said excisable goods are manufactured from inputs or by utilising input services on which appropriate duty of excise leviable under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or additional duty of customs under section 3 of the Customs Tariff Act, 1975 (51 of 1975) or service tax under section 66B of the Finance Act, 1994 (32 of 1994) has been paid and no credit of such excise duty or additional duty of customs on inputs or service tax on input services has been taken by the manufacturer of such goods (and not the buyer of such goods), under the provisions of the CENVAT Credit Rules, 2004.

Explanation.- For the purposes of this notification, appropriate duty or appropriate additional duty or appropriate service tax includes nil duty or nil service tax or concessional duty or concessional service tax, whether or not read with any relevant exemption notification for the time being in force.

Table

S.No.	Chapter or heading or sub-heading or tariff item of the FirstSchedule	Description of the excisable goods
(1)	(2)	(3)
1	1302 19 20, 1302 19 30	Cashew shell liquid (CNSL)
1A	0402 91 10 or 0402 99 20	Condensed milk put up in unit containers
2	1404 90 50	Indian Katha
3	1501	All goods

(1)	(2)	(3)
4	1502	All goods
5	1503 00 00	All goods
6	1504, 1505, 1506	All goods
7	1516 10 00	All goods
8	151710	Margarine
9	16	All goods
9A	1701	Jaggery Powder
10	1901 10	All goods put up in unit containers
11	1902 other than 1902 40 10 and 1902 40 90	All goods
12	1903 00 00	All goods
13	1904 10 20	Paws, Mudi and the like
14	20	All goods
15	2101	Coffee or tea pre-mixes
16	2103	Sauces, ketchup and the like and preparations therefor
17	2104	Soups and broths and preparations thereof
18	2105 00 00	All goods
19	2106 90	All kinds of food mixes, including instant food mixes
20	2106 90 30	Betelnut product known as "supari"
21	2106 90 92	Sterilized or Pasteurised miltone
22	2106 90 99	(i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients
23	2202 90 10	All goods
24	2202 90 20	All goods
25	2202 90 30	Flavoured Milk of Animal origin
26	2202 90 90	Tender coconut water
27	26 or any chapter	Fly ash
28	Omitted	
29	2702	All goods
30	2703	All goods
31	2704	All goods
32	2706	All goods
33	28 or 38	Silicon in all forms other than silicon wafers
34	2847 00 00	Medicinal grade hydrogen peroxide
35	28,29 or 30	Anaesthetics
36	28	Potassium Iodate
37	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative

(1)	(2)	(3)
		books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia
38	30	Intravenous fluids, which are used for sugar, electrolyte or fluid replenishment
39	3002 20 or 3002 30 00	Vaccines (other than those specified under the National Immunisation Program)
40	Omitted	
41	3215 90 10	Fountain pen ink
42	3215 90 20	Ball pen ink
43	3215 90 40	Drawing ink
44	3306 10 10	Tooth Powder
45	3406 00 10	Candles
46	3824 50 10	Ready-mix concrete(RMC)
47	39	Products of jute and phenolic resins manufactured by pultrusion process, containing at least forty per cent. by weight of jute
48	3903	Unexpanded polystyrene beads purchased by the Malaria Research Centre
49	3916 10 20, 3916 20 11, 3916 20 91 or 3916 90 10	Canes of polymers, plastics or vegetable products
50	39 or 40	Nipples for feeding bottles
51	4015	Surgical rubber gloves or medical examination rubber gloves
51A	420321	Gloves specially designed for use in sports
52	44 or any Chapter	Resin bonded bamboomat board, with or without veneer in between
52A	44 or any Chapter	Flattened bamboo boards
52B	44 or any Chapter	Bamboo flooring tiles
53	4410 or 4411	Coir composite boards, coir matting boards, coir boards
54	4601	All goods
55	4602	All goods
56	4701 00 00	All goods
57	4702 00 00	All goods

(1)	(2)	(3)
58	4703	All goods
59	4704	All goods
60	4705	All goods
61	4706	All goods
62	48 or any chapter	Leather board
63	Omitted	
64	4802	Paper or paperboard, in the manufacture of which,-(i) the principal process of lifting the pulp is done by hand; and (ii) if power driven sheet forming equipment is used, the Cylinder Mould Vat does not exceed 40 inches
65	4817	Letters, envelopes, lettercards and plain postcards
66	Omitted	
67	Omitted	
68	4820	Notebooks and exercise books
69	4909	All goods
70	4910	All goods
70A.	54 or 55	Polyester staple fibre or polyester filament yarn manufactured from plastic scrap or plastic waste including waste polyethylene terephthalate bottles.
71	Omitted	
72	Omitted	
73	5805	All goods
74	5807	All goods
75	5906 10 00	Adhesive tapes of a width not exceeding 20 cm
75A	61, 62, 63 (except laminated jute bags falling under 6305, 6309 00 00, 6310)	All goods bearing a brand name or sold under a brand name and having retail sale price (RSP) of Rs.1000 and above
76	6305	Laminated jute bags
77	6602 00 00	All goods
78	68 or 69	Sand lime bricks
79	69	Burnt Clay tiles conforming to IS specification No.3367-1975
80	69	Ceramic tiles, on which the appropriate duty of excise under the First Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975) has already been paid, subjected to the process of printing, decorating or ornamenting in a factory

(1)	(2)	(3)
		which does not have the facilities (including plant and equipment) of producing ceramic tiles.
81	Omitted	
82	Omitted	
83	Omitted	
84	70	Glassware produced by mouth –blown process
85	7015 10	Glasses for corrective spectacles and flint buttons
86	7020 00 11, 7020 00 12 or 7020 00 21	All Goods
87	7104 10 00	All goods
88	Omitted	
89	Omitted	
90	7310 or 7326 or any other Chapter	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners
91	7321 or 7418 19 or 7419 99	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy
92	7319	Sewing needles
93	7323 or 7418 or 7615	All goods other than parts and pressure cookers
94	8215	All goods
95	8421 21 20	Water filters functioning without electricity and replaceable kits thereof
96	844250	Printing blocks and printing types
97	8452	Sewing machines other than those operated with electric motors, whether in-built or attachable to the body
98	8479	Briquetting plant and machinery using agri-municipal waste
99	8479	Composting Machines
100	8517 or 8525 60	Radio trunking terminals
101	Omitted	
102	8523	The following goods, namely:- (a) Recorded audio compact discs (CDs); (b) Recorded video compact discs (VCDs); (c) Recorded digital video discs (DVDs);
103	8523	The following goods, namely:- (a) Sound recorded magnetic tapes of width not exceeding 6.5 millimeters, whether in spools, or reels or in other form of packing;

(1)	(2)	(3)
		(b) Recorded media for television and sound recording such as video tapes and video discs; (c) Recorded audio cassettes
104	Omitted	
105	8523 59 10	Recorded proximity cards and tags
106	8601 to 8606	All goods (except Railway track machines falling under tariff item 8604 00 00)
107	8712	Bicycles and other cycles
108	8801	All goods
109	8804	All goods
110	8805	All goods
111	Omitted	
112	Omitted	
113	Omitted	
114	Omitted	
115	9001 40, 9001 50 00, or 9001 90 90	Spectacle lenses
116	9004 90	Spectacles
117	9017	Drawing instruments
118	9017, 8486 40 00	Mathematical calculating instruments and pantographs
119	9017	Other drawing and marking out instruments
120	9027	Kits manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, for testing narcotic drugs and psychotropic substances Explanation.-For the purposes of this entry,- (a) "narcotic drugs" and "psychotropic substances" shall have the meanings respectively assigned to them in clause (xiv) and clause (xxiii) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985); (b) "kits for testing narcotic drugs and psychotropic substances" means kits consisting of chemical reagents in small bottles for testing narcotic drugs and psychotropic substances manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, including test tubes droppers, test plates and similar other accessories supplied with such kits
121	9301	Military weapons, other than revolvers,

GENERAL EXEMPTION NO. 61C

1325

(1)	(2)	(3)
		pistols, swords cut lasses, bayonets, lances etc.
122	9404	Coir products
123	9404	Products wholly made of quilted textile materials
124	9405	Hurricane lanterns
125	9405 50 31	Kerosene pressure lantern
126	95	Sports goods other than articles and equipments for general physical exercise
127	9606	Buttons of plastics or base metals, not covered with textile materials; buttons of coconut shell or wood; other buttons;
128	9608	Following goods, namely:- (i) Pens of value not exceeding Rs. 200 per piece; (ii) Ball point pens of value not exceeding Rs. 200 per piece; (iii) Refills of ball point pens specified in (ii) above;
129	9608,9609	Pencils, pencil leads
130	9609	Crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk
131	Any Chapter	Parts, components and accessories namely, battery chargers, PC connectivity cables, memory cards and hands-free headphones of mobile handsets. Explanation.- For the purposes of this entry, mobile handsets include cellular phones.

GENERAL EXEMPTION NO. 61C**Exemption to goods falling under various chapters:**

[Notifn. No. 02/2011-CE., dt. 1.3.2011 as amended by 22/11, 43/11, 19/12, 20/12, 10/13, 16/13, 9/14, 8/15, 10/16, 21/16]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below and falling under Chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), specified in corresponding entry in column (2) of the said Table, from so much of the duty of excise leviable thereon under the said Central Excise Act, as is in excess of the amount calculated at the rate of 6% *ad valorem*:

Table

S.No.	Chapter or heading or sub-heading or tariff item of the FirstSchedule	Description of the excisable goods
(1)	(2)	(3)
1	1302 19 20, 1302 19 30	Cashew shell liquid (CNSL)
1A	0402 91 10 or 0402 99 20	Condensed milk put up in unit containers
2	1517 10	Margarine
2A	1701	Jaggery Powder
3	1904 10 20	Paws, Mudi and the like
4	Omitted	
5	2101	Coffee or tea pre-mixes
6	2103	Sauces, ketchup and the like and preparations therefor
7	2104	Soups and broths and preparations therefor
8	2106 90	All kinds of food mixes, including instant food mixes
9	2106 90 30	Betelnut product known as "supari"
10	2106 90 99	(i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients
11	Omitted	
12	2202 90 30	Flavoured Milk of Animal origin
13	2202 90 90	Tender coconut water
14	26 or any chapter	Fly ash
15	28 or 38	Silicon in all forms other than silicon wafers
16	2847 00 00	Medicinal grade hydrogen peroxide
17	28,29 or 30	Anaesthetics
18	28	Potassium Iodate
19	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as

(1)	(2)	(3)
20	30	specified in such books or pharmacopoeia Intravenous fluids, which are used for sugar, electrolyte or fluid replenishment
21	31	All goods, other than those which are clearly not to be used as fertilizers
22	3215 90 40	Drawing ink
23	3306 10 10	Tooth Powder
24	3406 00 10	Candles
25	39	Products of jute and phenolic resins manu- factured by pultrusion process, containing at least forty per cent. by weight of jute
26	3903	Unexpanded polystyrene beads pur chased by the Malaria Research Centre
27	39 or 40	Nipples for feeding bottles
28	4015	Surgical rubber gloves or medical examina- tion rubber gloves
28A	420321	Gloves specially designed for use in sports
29	44 or any Chapter	Resin bonded bamboomat board, with or without veneer in between
29A	44 or any Chapter	Flattened bamboo boards
29B	44 or any Chapter	Bamboo flooring tiles
30	4410 or 4411	Coir composite boards, coir matting boards, coir boards
31	48 or any chapter	Leather board
32	4802	Writing or printing paper for printing of edu- cational textbooks
33	4802	Paper or paperboard, in the manufacture of which,- (i) the principal process of lifting the pulp is done by hand; and (ii) if power driven sheet forming equipment is used, the Cylinder Mould Vat does not ex- ceed 40 inches
34	Omitted	
35	Omitted	
36	4820	Notebooks and exercise books
37	Omitted	
38	5906 10 00	Adhesive tapes of a width not exceeding 20 cm
39	6305	Laminated jute bags
40	Omitted	
41	68 or 69	Sand lime bricks
42	69	Burnt Clay tiles conforming to IS specifica-

(1)	(2)	(3)
43	69	<p>tion No.3367-1975 Ceramic tiles, on which the appropriate duty of excise under the First Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975) has already been paid, subjected to the process of printing, decorating or ornamenting in a factory which does not have the facilities (including plant and equipment) of producing ceramic tiles.</p>
44	Omitted	
45	Omitted	
46	70	Glassware produced by mouth –blown process
47	7015 10	Glasses for corrective spectacles and flint buttons
48	Omitted	
49	7114	<p>Articles of goldsmiths' or silversmiths' wares of precious metal or of metal clad with precious metal, bearing a brand name, except gold coins of purity 99.5% and above and silver coins of purity 99.9% and above.</p> <p>Explanation.- For the purposes of this exemption,-</p> <p>(1) "brand name" means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person;</p> <p>(2) an identity put by a jeweller or the job worker, commonly known as 'house-mark' shall not be considered as a brand name.</p> <p>Mathematical boxes, geometry boxes and any other Chapter colour boxes, pencil sharpeners</p>
50	7310 or 7326 or	

(1)	(2)	(3)
51	7321 or 7418 19 or 7419 99	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy
52	7319	Sewing needles
53	7323 or 7418 or 7615	All goods other than disposable aluminium foil containers, parts and pressure cookers
54	Omitted	
55	Omitted	
56	8421 21 20	Water filters functioning without electricity and replaceable kits thereof
57	844250	Printing blocks and printing types
58	8452	Sewing machines other than those operated with electric motors, whether in-built or attachable to the body
59	8479	Composting Machines
60	8517 or 8525 60	Radio trunking terminals
61	Omitted	
62	8523	The following goods, namely:- (a) Recorded audio compact discs (CDs); (b) Recorded video compact discs (VCDs); (c) Recorded digital video discs (DVDs); (d) Sound recorded magnetic tapes of width not exceeding 6.5 millimeters, whether in spools, or reels or in other form of packing; (e) Recorded media for television and sound recording such as video tapes and video discs; (f) Recorded audio cassettes
63	Omitted	
64	8523 59 10	Recorded proximity cards and tags
65	Omitted	
66	8712	Bicycles and other cycles
67	9001 40, 9001 50 00, or 9001 90 90	Spectacle lenses
68	9004 90	Spectacles
69	9017, 8486 40 00	Mathematical calculating instruments and pantographs
70	9017	Other drawing and marking out instruments
71	9027	Kits manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, for testing narcotic drugs and psychotropic substances Explanation.-For the purposes of this entry,-

(1)	(2)	(3)
		(a) "narcotic drugs" and "psychotropic substances" shall have the meanings respectively assigned to them in clause (xiv) and clause (xxiii) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985); (b) "kits for testing narcotic drugs and psychotropic substances" means kits consisting of chemical reagents in small bottles for testing narcotic drugs and psychotropic substances manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, including test tubes droppers, test plates and similar other accessories supplied with such kits
72	9404	Coir products
73	9404	Products wholly made of quilted textile materials
74	9405 50 31	Kerosene pressure lantern
75	95	Sports goods other than articles and equipments for general physical exercise
76	9608	Following goods, namely:- (i) Pens of value not exceeding ₹ 200 per piece; (ii) Ball point pens of value not exceeding ₹ 200 per piece; (iii) Refills of ball point pens specified in (ii) above; (iv) Pencils
77	9619	All goods

GENERAL EXEMPTION NO. 62

Exemption to certain goods for rehabilitation work in tsunami affected districts.

[Notifn. no. 32/05-CE., dt. 17.8.2005 as amended by 35/05, 30/06, 41/06, 27/07, 60/08]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 91 and section 93 of the Finance (No.2) Act, 2004 (23 of 2004), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts cement falling under Chapter 25, and steel falling under Chapters 72 or 73 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as said goods) used in construction of houses, in tsunami affected districts of States of Tamil Nadu, Andhra Pradesh, Kerala and Union Territories of Pondicherry and Andaman and Nicobar Islands (hereinafter referred to as said areas), from the whole of the duty of excise leviable thereon under the said Acts (hereinafter referred to as the said duties).

2. The exemption contained in this notification shall apply only if the said goods are used in construction of houses, including temporary shelters (hereinafter referred to as such houses) by Non Government Organization or Voluntary Agency or Private-Public Enterprise or Rehabilitation Organization or Trust or any agency, approved by the concerned State or Union Territory Government (hereinafter referred to as approved construction agencies), for constructing such houses in the said areas, for rehabilitation work.

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

- (a) The manufacturer of the said goods shall pay duties as applicable at the time of clearance and shall not be eligible for the refund of said duties;
- (b) The approved construction agency shall submit a statement of quantity and value of the said goods used in construction of such houses along with documents evidencing payment of duty on the said goods to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, (hereinafter referred to as jurisdictional excise officer), in whose jurisdiction the area where such houses are being constructed is situated;
- (c) The approved construction agency shall file a claim for refund of the said duties paid on the said goods procured and utilised in construction of such houses by it along with a self certified consumption certificate of the said goods to the jurisdictional excise officer, on a quarterly basis, within sixty days from the end of the relevant quarter and such period may be extended by the jurisdictional excise officer by another sixty days;
- (ca) The approved construction agency, on completion of such houses, shall submit a completion certificate from the District Collector along with consolidated consumption certificate covering all the earlier refund claims, duly certified by a Chartered Engineer and countersigned by the concerned District Collector or Sub-Divisional Magistrate, to the jurisdictional excise officer;

Provided that refund claim for the period April, 2005 to June, 2005 may be filed by the 30th September, 2005.

- (d) The jurisdictional excise officer shall, after satisfying himself that the said goods have been used for the specified purposes, and on production of documentary evidence about the duty paid on the said goods, and the completion certificate and the consolidated consumption certificate as specified in clause (ca) above, by the approved construction agency, sanction the refund claim, at the rate of 6% of the cost of construction of such house or houses, as the case may be, subject to a maximum of Rs.9000 per house constructed:

Provided that in respect of houses constructed by the approved agency in Andaman and Nicobar Islands, the refund claim shall be sanctioned at the rate of 6% of the cost of construction of such house or houses, as the case may be, subject to a maximum of Rs.21500 per house constructed; and

- (e) The refund under clause (d) shall be given only to the concerned approved construction agency.

4. The amount of refund shall not exceed 6% of the cost of construction or Rs.9000 per house constructed, whichever is less, in any case.

Provided that in respect of houses constructed by the approved agency in Andaman and Nicobar Islands, the amount of refund shall not exceed 6% of the cost of construction or Rs.21500 per house constructed, whichever is less, in any case.

5. The exemption contained in this notification shall only be in respect of said duties paid on the said goods, which have been used in such houses constructed on or after the 1st April, 2005 and on or before 31st December 2008.

GENERAL EXEMPTION NO. 63

Exemption on certain goods when cleared against a Served from India Scheme Certificate issued under paragraph 3.6.4 of the Foreign Trade Policy:

[Notifn. no. 34/06-CE., dt. 14.6.2006 as amended by 41/06, 15/13, 17/13]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods, namely. -

- (i) in the case of hotel or stand alone restaurant, capital goods including spares, office equipment, professional equipment, office furniture and consumables, related to its service sector business and food items and alcoholic beverages but excluding other products classifiable in Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure, volume I;
- (ii) in the case of service provider other than hotel or stand alone restaurant, capital goods including spares, office equipment, professional equipment, office furniture and consumables, related to its service sector business, but excluding the items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure, volume I;
- (iii) in the case of service provider who is also engaged in manufacturing activity, capital goods including spares related to its manufacturing sector business, but excluding the items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure, volume I.

when cleared against a Served from India Scheme Certificate, (hereinafter referred to as the said Certificate) issued under paragraph 3.6.4 or paragraph 3.12 of the Foreign Trade Policy, from -

- (1) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (2) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1958); and
- (3) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978)

subject to the following conditions, namely :-

- (i) that the said certificate has been issued to a service provider by the Regional Authority and it is produced before the jurisdictional Central Excise Officer at the time of clearance for debit of the duties leviable on the goods, but for this exemption :

Provided that exemption from duty shall not be admissible if there is insufficient credit in the said certificate for debiting the duties leviable on the goods, but for this exemption;

- (ia) that in the case of capital goods including spares covered at sub-paragraph (iii) above, the manufacturing sector business of the service provider has been endorsed by the Regional Authority on the said scrip during the period of validity of the said scrip and upon such endorsement, the validity of the said scrip remains unchanged.
- (ii) that the said certificate and goods cleared against it shall not be transferred or sold;

- Provided that except in case of goods covered at sub-paragraph (iii) above, transfer of the said certificate and goods may be allowed subject to actual user condition within the service providers of the group company or managed hotels as defined in Chapter 9 of the Foreign Trade Policy;
- (ia) that the capital goods including spares covered at sub-paragraph (iii) above shall be subject to actual user condition and the person procuring the goods, at the time of clearance of the said goods, shall furnish an undertaking to this effect to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, that in case of non compliance of the said condition, he shall pay on demand an amount equal to the duty leviable, but for the exemption contained herein together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials.
- (iii) that in respect of capital goods, office equipment and professional equipment a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise or an independent Chartered Engineer, as the case may be, is produced confirming installation and use of the goods in the factory or premises of the holder of the said certificate, within six months from the date of clearance or within such extended period as the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, may allow ;
2. Exemption under this notification shall not be available for clearance of vehicles even if such vehicles are freely importable under the Foreign Trade Policy. However, the vehicles which are in the nature of professional equipment (and are not personal vehicles) for use by the service provider in his regular service business shall be permitted. For this purpose, motor cars, sports utility vehicles and all purpose vehicles for the service provider hotels, travel agents, tour operators or tour transport operators and companies owning/operating golf resorts shall not be regarded as personal vehicles subject to the condition that the jurisdictional central excise authority endorses the invoice at the time of clearance specifying that the vehicle shall be registered as vehicle for "tourist purpose only" and the vehicle is so registered and a copy of the registration certificate to that effect is submitted to the concerned jurisdictional central excise authority as a confirmation of clearance of vehicle within six months from the date of clearance and the said vehicle is used for tourist purpose only.

Explanation - For the purposes of this notification, -

- (i) "Capital Goods" has the same meaning assigned to it in paragraph 9.12 of the Foreign Trade Policy;
- (ii) "Foreign Trade Policy" means the Foreign Trade Policy 2004-09, published as the notification of the Government of India in the Ministry of Commerce and Industry, vide No.1/2004, dated the 31st August, 2004, or the Foreign Trade Policy 2009-14, published as the notification of the Government of India in the Ministry of Commerce and Industry, vide No.1/2009-2014, dated the 27th August, 2009, as amended from time to time, as the case may be;
- (iii) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant a certificate under the said Act.

GENERAL EXEMPTION NO. 64

Exemption on all items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipment and auxiliary equipment and components, required for initial setting up of a solar power generation project or facility.

[Notifn. no. 15/2010-CE., dt. 27.2.2010 as amended by 26/12, 15/14]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do,

GENERAL EXEMPTION NO. 65 & 66 1334

hereby exempts all items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipment and auxiliary equipment (including those required for testing and quality control) and components, required for initial setting up of a solar power generation or solar energy production project **or facility**, from the whole of the duty of excise leviable thereon which is specified in the First schedule to the Central Excise Tariff Act, 1985 (5 of 1986), subject to the following conditions, namely:-

- (1) that an officer not below the rank of a Deputy Secretary to the Government of India, in the Ministry of New and Renewable Energy recommends the grant of this exemption, indicating the quantity, description and specification of the goods and certifies that they are required for initial setting up of a solar power generation or solar energy production project or facility, as the case may be; and
- (2) the Chief Executive Officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over the factory of the manufacturer, to the effect that-
 - (i) the said goods will be used only in the said project and not for any other use; and
 - (ii) in the event of non-compliance of sub-clause (i), the Project Developer of such project shall pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.

GENERAL EXEMPTION NO. 65

Exemption to all goods supplied to the United Nations or an international organisation for their official use:

[Notifn. No.33/10-C.E., dt. 19.10.2010.]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 111 of Finance (No.2) Act, 1998 (21 of 1998), sub-section (3) of section 133 of Finance Act, 1999 (27 of 1999) and sub-section (3) of section 147 of Finance Act, 2002 (20 of 2002), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the said goods) when supplied to the United Nations or an international organisation for their official use, from the whole of -

- (i) the additional duty of the excise leviable thereon under section 111 of Finance (No.2) Act, 1998 and section 133 of Finance Act, 1999; and
- (ii) the special additional excise duty leviable thereon under 147 of Finance Act, 2002:

Provided that before removal of the said goods, the manufacturer produces before the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over his factory a certificate from the United Nations or the international organisation that the said goods are intended for such use;

Explanation.-For the purposes of this notification, "*international organisation*" means an international organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply.

GENERAL EXEMPTION NO. 66

Exemption to waste, parings and scrap arising in the course of manufacture of goods in respect of no.1/11 or 20/11.

[Notifn. No.27/11-C.E., dt. 31.3.2011].

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts waste, parings and scrap arising in the course of manufacture of goods in respect of

which the benefit of exemption under notification no. 1/2011-Central Excise dated the 1st March, 2011 or notification no. 20/2011-Central Excise dated the 24th March, 2011 is availed and falling within 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 nothing contained in this notification shall apply to waste, parings and scrap cleared from a factory in which any excisable goods, other than goods in respect of which the benefit of exemption under the said notifications is availed, are also manufactured.

GENERAL EXEMPTION NO. 67**Exemption to goods falling under the first Schedule.**

[Notifn. No.19/13-C.E., dt. 23.5.2013.]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944(1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as indigenous goods) when brought into duty free shops located in the arrival halls at the International Customs Airports from the factories of their manufacture situated in India for sale to passengers or members of crew arriving from abroad, from the whole of the duty of excise leviable thereon which is specified in the said Schedule, subject to the following conditions, namely:-

- (i) the owner of the duty free shop shall follow the procedure specified by the Central Board of Excise and Customs vide Circular No. 970/04/2013-CX, dated 23rd May, 2013, governing the movement of excisable indigenous goods to the warehouses or retail outlets of Duty Free Shops appointed or licensed under the provisions of the Customs Act, 1962 (52 of 1962) and sale therefrom to the passengers or members of crew arriving from abroad;
- (ii) the passenger or member of crew arriving from abroad shall be allowed clearance of excisable indigenous goods in his bonafide baggage, free of duty, subject to the maximum permissible allowance as applicable to such passenger or member of crew under the provisions of the Baggage Rules, 1998, issued vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 30/1998-Customs (N.T.), dated the 2nd June, 1998, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.296 (E), dated the 2nd June, 1998, as amended from time to time;
- (iii) the permissible allowance including the restrictions and prohibitions, if any, shall be determined under the said Baggage Rules read with all the "Appendixes" and "Annexure", which shall apply, mutatis mutandis, to sale of indigenous excisable goods to passengers or members of crew arriving from abroad;
- (iv) the value of goods which shall be allowed clearance free of duty to the passenger or member of crew arriving from abroad within the permissible allowance as specified under the said Baggage Rules shall include the value of excisable indigenous goods, duty free as well as the value of imported goods purchased duty free;
- (v) where the value of goods exceeds the maximum permissible allowance which is allowed to be cleared duty free, the passenger or member of crew arriving from aboard shall be liable to pay duty as applicable to dutiable articles in excess of such permissible allowance imported by a passenger or a member of crew in his baggage under the Baggage Rules, 1998 read with the Customs Act, 1962 and the rules made thereunder:

Provided that where there are any quantitative restrictions on goods to be allowed as baggage under the said Baggage Rules, the duty payable on such goods in excess of such quantitative restrictions and other consequences such as penalty, etc. shall apply mutatis mutandis to indigenous goods sold in the Duty Free Shops as

are applicable under the said Baggage Rules, 1998 read with the Customs Act, 1962 and the rules made thereunder to the imported goods sold in excess of such quantitative restrictions.

GENERAL EXEMPTION NO. 68

Exemption to Anti Tuberculosis Drugs etc.

[Notifn. No.30/13-C.E., dt. 29.11.2013 as amended by 40/15]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in the Table below and falling under the First 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 subject to the condition that the manufacturer produces, at the time of clearance of the said goods, before the jurisdictional Assistant or Deputy Commissioner of Central Excise, as the case may be, a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Health and Family Welfare to the effect that the said goods are required for the Revised National Tuberculosis Control Programme funded by the Global Fund to fight AIDS, Tuberculosis and Malaria.

Explanation. - Nothing contained in this notification shall have effect on or after the 1st day of April, 2016.

TABLE

Sl.No.	Category	Description of goods
(1)	(2)	(3)
1.	Anti Tuberculosis Drugs	(i) New Cases (PC-1) (ii) Re-treatment cases (PC-2) (iii) Prolongation Pouches (PC-4) (iv) Pediatric Box (PC-13) (v) Pediatric Box (PC-14) (vi) Pediatric Pouch (PC-15) (vii) Pediatric Pouch (PC-16) (viii) Isoniazid-100 mg (PC-7) (ix) Ethambutol-800 mg (PC-10) (x) Isoniazid-300 mg (PC-11) (xi) Kanamycin 500 mg (PC-17) (xii) Kanamycin 1000 mg (PC-27) (xiii) Capreomycin 500 mg (PC-42) (xiv) Capreomycin 750 mg (PC-35) (xv) Capreomycin 1000 mg (PC-36) (xvi) Levoflox-250 mg (PC-28) (xvii) Levoflox-500 mg (PC-29) (xviii) Moxifloxacin 400 mg (PC-39) (xix) Cycloserine 250 mg (PC-24) (xx) Ethionamide 250 mg (PC-20) (xxi) Ethionamide 125 mg (PC-30) (xxii) Na-PAS 4 gm (PC-32) (xxiii) Na-PAS 10 gm (PC-25) (xxiv) Ethambutol 400 mg (PC-45) (xxv) Ethambutol 800 mg (PC-10) (xxvi) Pyrazinamide 500 mg (PC-8) (xxvii) Pyrazinamide 750 mg (PC-23) (xxviii) Pyridoxine 50 mg (PC-31) (xxix) Pyridoxine 100 mg (PC-26) (xxx) Clofazimine 100 mg (PC-40) (xxxi) Linezolid 600 mg (PC-38)

Category	Description of goods
2. Diagnostics and Equipments	(xxxii) Amoxyclav 875/125 mg (PC-43) (xxxiii) Sodium PAS 4 gm (PC-32) (xxxiv) Sodium PAS 10 gm (PC-25) (xxxv) Clarithromycin 500 mg (PC-37) (xxxvi) Thiacetazone 150 mg (PC-44) (xxxvii) Inj. Streptomycin-750mg (PC-5) (xxxviii) Cap Rifampicin-150mg(PC-6) (xxxix) Cap Rifabutin-150mg(PC-33) (i) Biosafety cabinet Class II A2 with UPS as per specification (ii) Bacteriologic Incubator (300 LT) (iii) Refrigerated centrifuge with UPS as per specification (iv) Autoclaves: Horizontal (v) Autoclaves: Vertical (vi) LPA Equipments (vii) LC Equipments (viii) LPA kits (ix) Liquid Culture reagents (x) Capillia Kits (xi) Fluorescence microscope (xii) DNA Sequencing kits (xiii) Inspissators (xiv) LED Fluorescence microscopes (xv) Binocular Microscopes (xvi) CB-NAAT machine (xvii) Cartridges (xviii) Annual Calibration.

GENERAL EXEMPTION NO. 69

Exemption to goods mentioned in Col. 1 of the Table specified in the schedule.

[Notifn. No.13/14-C.E., dt. 11.7.2014]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods mentioned in column (1) of the Table below of the description specified in column (2) of the said Table from the whole of the duty of excise leviable thereon which is specified in the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), subject to the condition that the manufacturer produces at the time of clearance of the said goods, before the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise having jurisdiction, a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Health and Family Welfare to the effect that the said goods are required for the National AIDS Control Programme funded by Global Fund to fight AIDS, TB and Malaria(GFATM):-

TABLE

Goods	Description
(1)	(2)
Anti-Retroviral Drugs (ARV Drugs)	Adult First Line - Zidovudine 300 mg + Lamivudine 150 mg + Nevirapine 200 mg, Zidovudine 300 mg + Lamivudine 150 mg, Tenofovir 300 mg + Lamivudine 150 mg, Tenofovir 300 mg + Lamivudine 300 mg, Nevirapine 200 mg, Efavirenz

600 mg, Stavudine 30 mg + Lamivudine 150 mg + Nevirapine 200 mg, Stavudine 30 mg + Lamivudine 150 mg, Abacavir 600 mg + Lamivudine 300 mg and Tenofovir 300 mg + Lamivudine 300 mg + Efavirenz 600 mg.

Adult Second Line - Atazanavir 300 mg Capsules, Ritonavir 100 mg tablets, Lopinavir 200 mg + Ritonavir 50 mg tablets.

Paediatric Drugs - Zidovudine 60 mg + Lamivudine 30 mg + Nevirapine 50 mg tablets, Stavudine 6 mg + Lamivudine 30 mg + Nevirapine 50 mg tablets, Abacavir 60 mg + Lamivudine 30 mg, Zidovudine 60 mg + Lamivudine 30 mg tablets, Stavudine 6 mg + Lamivudine 30 mg tablets, Nevirapine 50 mg tablets, Efavirenz 200 mg tablets, Lopinavir 100 mg + Ritonavir 25 mg tablets.

Diagnostics and Equipments

Cluster of Differentiation (CD) 4 Kits / Reagents, HIV-DNA-PCR Kits for DNA Testing of Early Infant Diagnostics, Viral Load Kits, CD4 Machines, Viral Load Machines.

2. Nothing contained in this notification shall have effect on or after the first day of April, 2015.

GENERAL EXEMPTION NO. 70

Exemption to Anti-Malarial drugs, Diagnostics and Medical Products .

[Notifn. No.23/14-C.E., dt. 21.11.2014]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods mentioned in column (2) of the Table below of the description specified in column (3) of the said Table from the whole of the duty of excise leviable thereon which is specified in the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), subject to the condition that the manufacturer shall produce at the time of clearance of the said goods, before the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise having jurisdiction, as the case may be, a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Health and Family Welfare to the effect that the said goods are required for the Intensified Malaria Control Project (IMCP)-II under the National Vector Borne Disease Control Programme (NVBDCP), funded by Global Fund to fight AIDS, TB and Malaria (GFATM):-

Table

Sl.No.	Category	Description of goods
(1)	(2)	(3)
1.	Anti-Malarial drugs	1. Artemisinin based Combination Therapy (ACT) for adults and pediatric use (Artemether 20mg + Lumefantrine 120 mg co-formulated tablet) 2. Artesunate Injection Kit (Injectable Artemisinin Derivatives)
2.	Diagnostics and Medical Products	1. Bivalent Rapid Diagnostic Test Kit (Pf and Pv specific) 2. Long Lasting Insecticidal Nets (LLIN)

2. Nothing contained in this notification shall have effect on or after the first day of October, 2015.

GENERAL EXEMPTION NO. 71**Exemption to all goods falling under the First Schedule to the Central Excise Tariff Act, 1985 for relief and rehabilitation of the people affected by the floods in the State of Jammu and Kashmir.
[Notifn. No.25/14-C.E., dt. 11.12.2014]**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) donated or purchased out of cash donations, for the relief and rehabilitation of the people affected by the floods in the State of Jammu and Kashmir from the duty of excise leviable thereon under the Central Excise Act, 1944, subject to the following conditions, namely:-

- (i) that it is certified by the manufacturer of such goods on the relevant clearance documents that the goods are intended to be donated for the relief and rehabilitation of the people affected by the floods in the said State free of cost;
 - (ii) that the goods are sent directly from the factory of the manufacturer or warehouse to the Central Government, the Government of Jammu and Kashmir; or as the case may be, the relief agencies of the Central Government, the Government of Jammu and Kashmir including the relief agencies duly approved by the Central Government or the Government of Jammu and Kashmir; and
 - (iii) that the manufacturer produces before the jurisdictional Deputy Commissioner or the Assistant Commissioner of Central Excise, as the case may be, within six months from the date of removal of the goods or within such extended period as the said officer may allow, a certificate from the District Magistrate of the affected area in the State of Jammu and Kashmir that the said goods have been donated for use for the aforesaid purpose.
2. This notification shall remain in force upto and inclusive of the 31st March, 2015.

GENERAL EXEMPTION NO. 72

Exemption to goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985.**[Notifn. No.18/15-C.E., dt. 1.4.2015]**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a Post Export EPCG duty credit scrip issued by the Regional Authority in accordance with paragraph 5.12 of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from,-

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

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

- (a) that the conditions (1) to (14) specified in paragraph 2 of the Notification No. 17/ 2015 – Customs, dated the 1st April, 2015 are complied and the said scrip has been registered by the Customs authority at the specified port of registration (hereinafter referred as the said Customs authority);
- (b) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;
- (c) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 17/ 2015 – Customs, dated the 1st April, 2015, and this exemption, debits the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;
- (d) that the validity of the said scrip shall be eighteen months from the date of issue and the said scrip shall be valid on the date on which the above debit of duty is made;
- (e) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs authority to the said Officer along with an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest;

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

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

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

Explanation - For the purposes of this notification,-

(A) "Export obligation" shall have the same meaning as specified in Notification No 17/ 2015 – Customs, dated the 1st April, 2015;

(B) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, published by the Government of India in the Ministry of Commerce and Industry vide notification No. 01/2015-2020, dated the 1st April 2015 as amended from time to time;

(C) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation, including a duty credit scrip under the said Act.

GENERAL EXEMPTION NO. 73**Exemption to goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985.****[Notifn. No.20/15-C.E., dt. 8.4.2015]**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a duty credit scrip issued by the Regional Authority under the Merchandise Exports from India Scheme in accordance with paragraph 3.04 read with paragraph 3.05 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from, -

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

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

- (1) that the conditions (1) to (3) specified in paragraph 2 of the Notification No. 24/2015-Customs, dated the 8th April, 2015 are complied and the said scrip has been registered with the Customs Authority at the port of registration specified on the said scrip (hereinafter referred as the said Customs Authority);
- (2) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs Authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;
- (3) that the said Customs Authority, taking into account the debits already made towards imports under Notification No. 24/2015-Customs, dated the 8th April, 2015, the debits made under notification No. 10/2015-Service Tax, dated the 8th April, 2015 and this exemption, shall debit the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;
- (4) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs Authority to the said Officer along with an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest;

- (5) that based on the said written advice and undertaking, the said Officer endorses the clearance particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this exemption, which were debited by the said Customs Authority, and keeps a record of such clearances;
- (6) that the manufacturer retains a copy of the said scrip, debited by the said Customs Authority and endorsed by the said Officer and duly attested by the holder of the scrip, in support of the clearance under this notification; and
- (7) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail drawback or CENVAT credit of the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), against the amount debited in the said scrip and validated at the time of clearance.

Explanation. - For the purposes of this notification, -

- (I) "Capital goods" has the same meaning as assigned to it in paragraph 9.08 of the Foreign Trade Policy;
- (II) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, published by the Government of India in the Ministry of Commerce and Industry notification number 01/2015-2020, dated the 1st April 2015 as amended from time to time;
- (III) "Goods" means any inputs or goods including capital goods;
- (IV) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under the said Act.

GENERAL EXEMPTION NO. 74**Exemption to goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985.****[Notifn. No.21/15-C.E., dt. 8.4.2015]**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a Service Exports from India Scheme duty credit scrip issued by the Regional Authority under paragraph 3.10 read with paragraph 3.08 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from, -

(i) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);

(ii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and

(iii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).

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

(1) that the conditions (1) and (2) specified in paragraph 2 of the Notification No. 25/2015-Customs, dated the 8th April, 2015 are complied and the said scrip has been registered with the Customs Authority at the port of registration specified on the said scrip (hereinafter referred as the said Customs Authority);

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

(3) that the said Customs Authority, taking into account the debits already made towards imports under Notification No. 25/2015-Customs, dated the 8th April, 2015, the debits made under Notification No.11/2015-Service Tax, dated the 8th April, 2015 and this exemption, shall debit the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;

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

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

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

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

Explanation. - For the purposes of this notification, -

(I) "Capital goods" has the same meaning as assigned to it in paragraph 9.08 of the Foreign Trade Policy;

(II) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, published by the Government of India in the Ministry of Commerce and Industry notification number 01/2015-2020, dated the 1st April 2015 as amended from time to time;

(III) "Goods" means any inputs or goods including capital goods;

(IV) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under the said Act.

GENERAL EXEMPTION NO. 75

Exemption to goods required for National AIDS Control Programme funded by Global Fund to fight AIDS, TB and Malaria(GFATM):
[Notifn. No.33/15-C.E., dt. 10.6.2015]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods mentioned in column (1) of the Table below of the description specified in column (2) of the said Table from the whole of the duty of excise leviable thereon which is specified in the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), subject to the condition that the manufacturer produces at the time of clearance of the said goods, before the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise having jurisdiction, a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Health and Family Welfare to the effect that the said goods are required for the National AIDS Control Programme funded by Global Fund to fight AIDS, TB and Malaria(GFATM):-

TABLE

(1)	(2)
Goods	Description
Anti-Retroviral Drugs (ARV Drugs)	<p>Adult First Line - Zidovudine 300 mg + Lamivudine 150 mg+ Nevirapine 200 mg, Zidovudine 300 mg + Lamivudine 150 mg, Tenofovir 300 mg + Lamivudine 150 mg, Tenofovir 300 mg + Lamivudine 300 mg, Nevirapine 200 mg, Efavirenz 600 mg, Stavudine 30mg + Lamivudine 150 mg + Nevirapine 200 mg, Stavudine 30 mg + Lamivudine 150 mg, Abacavir 600 mg + Lamivudine 300 mg and Tenofovir 300 mg +Lamivudine 300 mg + Efavirenz 600 mg</p> <p>Adult Second Line - Atazanavir 300 mg Capsules, Ritonavir100 mg tablets, Lopinavir 200 mg +Ritonavir 50 mg tablets</p> <p>Paediatric Drugs - Zidovudine 60 mg + Lamivudine 30 mg + Nevirapine 50 mg tablets, Stavudine 6 mg + Lamivudine 30 mg + Nevirapine 50 mg tablets, Abacavir 60 mg + Lamivudine 30 mg, Zidovudine 60 mg + Lamivudine 30 mg tablets, Stavudine 6 mg + Lamivudine 30 mg tablets, Nevirapine 50 mg tablets, Efavirenz 200 mg tablets, Lopinavir 100 mg + Ritonavir 25 mg tablets</p>
Diagnostics and Equipments	Cluster of Differentiation (CD) 4 Kits / Reagents, HIV-DNA-PCR Kits for DNA Testing of Early Infant Dianostics, Viral Load Kits, CD4 Machines, Viral Load Machines

2. Nothing contained in this notification shall have effect on or after the first day of April, 2016.