

V. EXEMPTION TO GOODS CAPTIVELY CONSUMED.

**GENERAL EXEMPTION NO. 25**  
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

**GENERAL EXEMPTION NO. 26**

**Exemption to capital goods and all goods (other than LDO, HSD and petrol) captively consumed for manufacture of final products (other than matches).**

[Notifn. 67/95-CE dt.16.3.1995 as amended by Notifn. Nos. 20/96, 11/97, 59/97, 32/00, 35/00, 31/01, 35/01, 11/02, 16/03, 19/14, 25/16].

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 (w.e.f. 1.4.03 for section 5A of the Central Excises and Salt Act, 1944 (1 of 1944) read) (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), (herein after referred to as the said Special Importance Act),

- (i) **capital goods** as defined in CENVAT Credit Rules, 2002 **manufactured in a factory and used within the factory of production;**
- (ii) **goods specified in column (1)** of the Table hereto annexed (hereinafter referred to as "inputs") **manufactured in a factory and used within the factory of production in or in relation to manufacture of final products specified in column (2) of the said Table;**

from the **whole of the duties** of excise leviable thereon which is specified in the Schedules to the Central excise Tariff Act, 1985 (5 of 1986) or **additional duty of excise** leviable thereon which is specified in the First Schedule to the said Special Importance Act.

Provided that nothing contained in this notification shall apply to inputs used in or in relation to the manufacture of final products which are exempt from the whole of the duty of excise or additional duty of excise leviable thereon or are chargeable to nil rate of duty, other than those goods which are cleared.

- (i) to a unit in a Special Economic Zone, or
- (ii) to a hundred percent Export Oriented Undertaking or
- (iii) to a unit in an Electronic Hardware Technology Park, or
- (iv) to a unit in a Software Technology Park, or
- (v) under notification No. 108/95-Central Excise dated the 28<sup>th</sup> August, 1995, or
- (vi) by a manufacturer of dutiable and exempted final products, after discharging the obligation prescribed in rule 6 of the CENVAT Credit Rules, 2001

**Table**

Description Inputs	Description of final products
(1)	(2)
All goods falling under the First Schedule Central to the Central Excise Tariff Act, 1985 the (5 of 1986), other than light diesel oil high speed diesel oil and motor spirit, commonly known as petrol.	All goods falling under the First Schedule to the Excise Tariff Act, 1985 (5 of than other than 1986).

**GENERAL EXEMPTION NO. 27**  
**(Rescinded by Notification No. 9/17, dt. 30.6.2017.)**

**GENERAL EXEMPTION NO. 28**  
**(Rescinded by Notification No. 9/17, dt. 30.6.2017.)**

**GENERAL EXEMPTION NO. 29**

**Exemption from Additional duty of excise leviable under Sec. 85 of Finance Act 2005 in respect of goods captively consumed.**

**[Notfn. No. 23/05-CE., dated 13.5.2005]**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 85 of the Finance Act, 2005 (18 of 2005), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods, produced and used within the factory of their production in the manufacture of final product on which additional duty of excise is leviable under sub-section (1) of section 85 of the said Finance Act, from the whole of the additional duty of excise, leviable under said sub-section (1) of section 85 of the said Finance Act.