

GENERAL EXEMPTION NO. 48 & 48A 1176

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

GENERAL EXEMPTION No. 48

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

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

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 53/1990-Central Excise, dated the 20th March 1990, published in the Gazette of India vide number G.S.R. 195 (E), dated the 20th March 1990, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling within the Schedule to the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 from whole of the duty of excise leviable thereon under the said Act.

GENERAL EXEMPTION No. 48A

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

[Notfn. No. 30/12-CE, dt. 9.7.2012 as amended by 17/13, 21/13, 22/13, 31/13, 5/14 and 17/17 dt. 30.06.2017]

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 goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Focus Market Scheme duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.14 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the Central Excise Act.

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

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

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

Provided that the following categories of exports specified in paragraph 3.17.2 and 3.14.3 of the Foreign Trade Policy shall not be counted for calculation of export performance or for computation of entitle-

ment under the paragraph 3.14.2 of the Foreign Trade Policy, namely:-

- (i) Export Oriented Units or Electronic Hardware Technology Parks or Biotechnology Parks which are availing direct tax benefits or exemption;
- (ii) Export of imported goods covered under Para 2.35 of the Foreign Trade Policy;
- (iii) Exports through transshipment, meaning thereby that exports originating in third country but transhipped through India;
- (iv) Deemed Exports;
- (v) Exports made by Special Economic Zone units or Special Economic Zone products exported through Domestic Tariff Area units;
- (vi) Items, which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC (HS);
- (vii) Supplies made to Special Economic Zone units;
- (viii) Service Exports;
- (ix) Diamonds and other precious, semi precious stones;
- (x) Gold, silver, platinum and other precious metals in any form, including plain and studded jewellery;
- (xi) Ores and Concentrates, of all types and in all forms;
- (xii) Cereals, of all types;
- (xiii) Sugar, of all types and in all forms;
- (xiv) Crude or Petroleum oil and Crude or Petroleum based products covered under ITC HS codes 2709 to 2715, of all types and in all forms; and
- (xv) Export of milk and milk products covered under ITC HS Codes 0401 to 0406, 19011001, 19011010, 2105 and 3501;
- (xvi) Export of Meat and Meat Products;
- (xvii) Export of Cotton;
- (xviii) Export of Cotton Yarn;
- (xix) Export which are subject to Minimum Export Price or Export Duty:

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

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

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

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

(f) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 93/2009-Customs, dated the 11th September, 2009 debits made under notification No. 6 of 2013 -Service Tax, dated the 18th April, 2013 and this exemption, shall debit the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;

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

(h) that based on the said written advice and undertaking, the said Officer endorses the clearance

particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this exemption, which were debited by the said Customs authority, and keeps a record of such clearances;

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

(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.

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

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

Explanation - For the purposes of this notification,-

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

(B) "Handbook of Procedures Volume 1" means the Handbook of Procedures Volume 1, 2009-14, published

by the Government of India in the Ministry of Commerce and Industry, vide Public Notice No.01 (RE 2012)/2009-2014, dated the 5th June, 2012.

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

GENERAL EXEMPTION No. 48B**Exemption to all goods falling within the Schedule to the Additional Duties of Excise (Textile & Textile Articles) Act.**

[Notfn. No. 31/12-CE, dt. 9.7.2012 as amended by 15/13]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts capital goods specified in the Table annexed hereto, when cleared against an Agri. Infrastructure Incentive Scrip duty credit scrip issued to an exporter by the Zonal Office, Central Licensing Area, New Delhi in accordance with paragraph 3.13.4 of the Foreign Trade Policy (hereinafter referred to as the said scrip) under Vishesh Krishi and Gram Udyog Yojana (Special Agriculture and Village Industry Scheme) from,-

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

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

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

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

- (i) Export Oriented Units or Electronic Hardware Technology Parks or Biotechnology Parks, which are availing direct tax benefits or exemption;
 - (ii) Export of imported goods covered under Para 2.35 of the Foreign Trade Policy;
 - (iii) Exports through transshipment, meaning thereby that exports originating in third country but transhipped through India;
 - (iv) Deemed Exports;
 - (v) Exports made by Special Economic Zone units or Special Economic Zone products exported through Domestic Tariff Area units; and
 - (vi) Items, which are restricted or prohibited for export under Schedule -2 of Export Policy in ITC (HS);
- (b) that the benefits under this notification shall not be available for clearance of the items listed in

Appendix 37B of the Hand Book of Procedures, Volume I;

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

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

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

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

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

Central Excise Tariff Act, 1985 (5 of 1986), section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), against the amount debited in the said scrip and validated at the time of clearance.

Explanation - For the purposes of this notification, -

(A) "Foreign Trade Policy" means the Foreign Trade Policy, 2009-14, published by the Government of India in the Ministry of Commerce and Industry, vide notification No.01 (RE 2012)/2009-2014, dated the 5th June, 2102.

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

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

Table

Sl. No.	Description
1	Cold storage units (including Controlled Atmosphere and Modified Atmosphere Stores); Precooling Units and Mother Storage Units for Onions.
2	Pack Houses; the Pack House equipments notified in Appendix 37 F of Hand Book of Procedures Volume 1, namely:- (1) Packing grading equipments for fruits and veg etables, (2) Equipments for ripening of fruits including ethylene generator, (3) Adia batic humidifiers for cold rooms, (4) Gas sensor and controlled system covering CO2, ethylene and oxygen levels, (5) Ethylene scrubbers, (6) CO2 scrubbers, (7) Blast freezers for IQF plants, (8) Doors for gastight rooms, applications like CA, Banana/fruit ripening, (9) Nitrogen generators, (10) Gas controlling systems for CA stores, (11) Bulk bins for CA stores, (12) Reach stackers for cold stores and ware houses, (13) Belt driven conveyors for bulk handling of cargo and (14) Gantry cranes, unloading, mecha nized loaders for bulk and break bulk cargo.
3	Reefer Van or Containers

GENERAL EXEMPTION No. 48C

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

[Notfn. No. 32/12-CE, dt. 9.7.2012 as amended by 17/13, 17/17 dt. 30.06.17]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Vishesh Krishi and Gram Udyog Yojana (Special Agriculture and Village Industry Scheme) duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.13.2 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.

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

- (ii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and
- (iii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).

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

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

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

- (i) export oriented units or electronic hardware technology parks or biotechnology parks which are availing direct tax benefits or exemption;
 - (ii) Export of imported goods covered under Para 2.35 of the Foreign Trade Policy;
 - (iii) Exports through transshipment, meaning thereby that exports originating in third country but transshipped through India;
 - (iv) Deemed Exports;
 - (v) Exports made by Special Economic Zone units or Special Economic Zone products exported through Domestic Tariff Area units;
 - (vi) Items, which are restricted or prohibited for export under Schedule -2 of Export Policy in ITC (HS);
- (b) that the benefits under this notification shall not be available for clearance of the items listed in Appendix 37B of the Handbook of Procedures, Volume I;
 - (c) that the benefits under this notification shall not be available to goods or items, the imports of which are not permitted against the said scrip;
 - (d) that the said scrip is registered with the Customs authority at the port of registration (hereinafter referred as the said Customs authority);
 - (e) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;
 - (f) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 95/2009-Customs, dated the 11th September, 2009 debits made under notification No. 8 of 2013 -Service Tax, dated the 18th April, 2013 and this exemption, shall debit the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;
 - (g) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs authority to the said Officer along with an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest;
 - (h) that based on the said written advice and undertaking, the said Officer endorses the clearance particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this exemption, which were debited by the said Customs authority, and keeps a record of such clearances;
 - (i) that the manufacturer retains a copy of the said scrip, debited by the said Customs authority and endorsed by the said Officer and duly attested by the holder of the scrip, in support of the clearance under this

notification; and

"(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.

Explanation - For the purposes of this notification,-

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

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

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

GENERAL EXEMPTION No. 48D

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

[Notfn. No. 33/12-CE, dt. 9.7.2012 as amended by 15/13, 17/13, 19/15]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts capital goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a Status Holder Incentive Scheme duty credit scrip issued to a Status Holder by the Regional Authority in accordance with paragraph 3.16 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from,-

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

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

(a) that the said scrip has been issued by the Regional Authority to a Status Holder against exports of the products of the sectors namely, leather (excluding finished leather), textiles and jute, handicrafts, engineering (excluding iron and steel, nonferrous metals in primary or intermediate forms, automobiles and two wheelers, nuclear reactors and parts and ships, boats and floating structures), plastics and basic chemicals (excluding pharma products) made during 2009-10, 2010-11, 2011-12 or 2012-13 or against exports of the following products made during 2010-11, 2011-12 or 2012-13, namely:-

- (i) the chemical and allied products (other than bulk minerals, granite or stones, processed minerals,

cement, clinkers and asbestos) of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), namely, rubber products covered under headings 4001 to 4010 and 4014 to 4017; paints, varnishes and allied products covered under headings 3208, 3209 and 3210; glass and glassware covered under Chapter 70; plywood and allied products covered under Chapter 44; ceramics or refractories covered under Chapter 69; paper, paper boards and paper products covered under Chapter 48; books, publications and printings covered under Chapter 49; animal by-products covered under headings 35030030, 05069099, 05079010, 05079020, 05079050, 23011010, 23011090, 96062910, and 96063010; ossein and gelatine covered under headings 05061039 and 35030020; graphite products covered under headings 3801, 85451100 and 85451900 and explosives covered under headings 3601, 3602 and 3603; products covered under headings 3201, 32029010, 32030010, 3604, 3605, and 38021000;

(ii) electronic products;

(iii) sports goods and toys covered under Chapter 95 and headings 420321, 650610 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(iv) the engineering products covered under Chapter 72 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), namely, (i) iron and steel (ii) pipes and tubes (iii) ferro alloys:

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

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

Provided further that the said scrip has not been issued in violation of the condition contained in the sub-paragraph (5) of paragraph 2 of notification No.101 of 2009-Customs, dated the 11th September, 2009 or sub-paragraph (4) of paragraph 2 of notification No.102 of 2009 -Customs, dated the 11th September, 2009 or the second proviso to sub-paragraph (1) of paragraph 2 of notification No. 05 of 2013-Customs, dated the 18th February, 2013 or sub- paragraph (3) of paragraph 2 of notification No. 22 of 2013-Customs, dated the 18th April, 2013 or first proviso to sub-paragraph (1) of paragraph 2 of notification No. 23 of 2013-Customs, dated the 18th April, 2013 or sub-paragraph (3) of paragraph 2 of notification No. 16 of 2015 -Customs, dated the 1st April, 2015 or first proviso to sub-paragraph (1) of paragraph 2 of notification No. 17 of 2015 - Customs, dated the 1st April, 2015, as the case may be;

Provided further that the said scrip has not been issued in violation of the condition contained in sub-paragraph (4) of paragraph 2 of notification No. 102/2009-Customs, dated the 11th September, 2009 pertain-

ing to Zero Duty EPCG scheme or sub-paragraph (5) of paragraph 2 of notification No.101/2009-Customs, dated the 11th September, 2009 pertaining to Zero Duty EPCG scheme for Common Service Providers, as the case may be;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation - For the purposes of this notification, -

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

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

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

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

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

GENERAL EXEMPTION NO. 49

(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION NO. 50**Effective Rates of Duty on specified goods of various chapters.**

[Notfn. No. 11/2017- C.Ex. dated 30.06.2017].

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Excise Act) and in supersession of Notification No. 12/2012-Central Excise, dated the 17th March, 2012 published in the Gazette of India, Extraordinary, Part II, section 3, Sub-section (i), vide G.S.R. 163 (E) dated the 17th March, 2012 except as respects things done or omitted to be done before such supersession, 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 within the Chapter, heading or sub-heading or tariff item of the Fourth Schedule to the Excise Act, as specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the said Schedule to the Excise Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table:

GENERAL EXEMPTION NO. 50

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Provided that nothing contained in this notification shall apply to goods specified against Sl. No. 7 of the said table after 25th Day of August 2019.

Table

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	24	All Goods	Nil
2.	2710	Motor spirit commonly known as petrol,- (i) intended for sale without a brand name; (ii) other than those specified at (i)	Rs. 8.48 per litre Rs. 9.66 per litre
3.	27101930	High speed diesel (HSD),- (i) intended for sale without a brand name; (ii) other than those specified at (i)	Rs. 10.33 per litre Rs. 12.69 per litre
4.	2710	5% ethanol blended petrol that is a blend,- (i) consisting, by volume, of 95% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 5% ethanol on which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid; and (ii) conforming to Bureau of Indian Standards specification 2796.	Nil
Explanation. - For the purposes of this entry:-			
(a) "appropriate duties of excise" shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force,			
(b) "appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).			
5.	2710	10% ethanol blended petrol that is a blend,- (i) consisting, by volume, of 90% Motor spirit, (commonly known as petrol), on	Nil

(1)	(2)	(3)	(4)
		<p>which the appropriate duties of excise have been paid and of 10% ethanol on which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid and;</p> <p>(ii) conforming to Bureau of Indian Standards specification 2796.</p> <p>Explanation. - For the purposes of this entry:-</p> <p>(a) "appropriate duties of excise" shall mean the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise as leviable under the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force,</p> <p>(b) "appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).</p>	
6.	2710	<p>High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, up to 20% by volume, that is, a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and, up to 20% bio-diesel on which the appropriate the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid.</p> <p>Explanation. - For the purposes of this entry:-</p> <p>(a) "appropriate duties of excise" shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force,</p> <p>(b) "appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).</p>	Nil
7.	2710 19 20	Aviation Turbine Fuel drawn by operators or cargo operators from the Regional Connectivity Scheme (RCS) airports	2%
8.	2711 11 00	Liquefied natural gas	Nil
9.	2711 21 00	Natural gas (other than compressed natural gas)	Nil

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(1)	(2)	(3)	(4)
10.	2710 12 11 2710 12 12 2710 12 13 2710 12 19 2710 12 20 2710 12 90	All goods other than goods at Sl. Nos. 2, 4 and 5.	Nil

2. This notification shall come into force with effect from the 1st day of July, 2017.

GENERAL EXEMPTION 51

(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION 52

(Rescinded by Notification No. 9/17, dt. 30.6.2017.)
