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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 17th March, 2012

Notification
No. 12 /2012-Central Excise

G. S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) and in supersession of (i) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 3/2005-Central Excise, dated the 24th February,2005 , published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 95(E), dated the 24th February,2005,(ii) notification No. 3/2006-Central Excise, dated the 1st March,2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 93 (E), dated the 1st March,2006,(iii) notification No. 4/2006-Central Excise, dated the 1st March,2006 , published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 94 (E) dated the 1st March,2006,(iv) notification No. 5/2006-Central Excise, dated the 1st March,2006 , published in the Gazette of India, Extraordinary Part II, Section 3, Sub-section (i), *vide* number G.S.R 95 (E) dated the 1st March,2006,(v) notification No. 6/2006-Central Excise, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 96 (E) dated the 1st March,2006, and (vi) notification No. 10/2006-Central Excise, dated the 1st March,2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 100 (E) dated the 1st March,2006, except as respects things done or omitted to be done before such supersession, the Central Government, 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 read with relevant List appended hereto and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Excise Tariff Act), as are given in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule to the Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

Provided that nothing contained in this notification shall apply to the-
goods specified against serial number 296 and 297 of the said Table after the 31st day of March, 2013.

Explanation 1.- For the purposes of this notification, the rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

Explanation 2.- For the purposes of this notification, “brand name” means a brand 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 as to indicate, a connection in the course of trade between the product and a person using such name or mark with or without any indication of the identity of that person.

Table

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1	040291 10 04029920	Condensed milk	Nil	-
2	0902	Tea, including tea waste	Nil	-
3	1108 12 00, 1108 13 00, 1108 14 00, or 11 08 19	Maize starch, potato starch, tapioca starch	6%	-
4	1301 90 13	Compounded asafoetida, commonly known as ' <i>heeng</i> '	Nil	-
5	1301 90 99	Lac	Nil	-
6	1302 20 00	All goods	Nil	-
7	1302	Vegetable saps and extracts, used within the factory of their production for the manufacture of medicaments which are exclusively used in Ayurvedic, Unani or Siddha systems	Nil	-
8	7 or 13	Guar meal or guar gum refined split	Nil	-
9	1507 to 1515	All goods other than crude palm stearin	Nil	-
10	1516 (except 1516 10 00)	All goods	Nil	-
11	1517 90 or 1518	All goods (other than margarine and similar edible preparations)	Nil	-
12	16 or 19 - (except 1905)	Food preparations, including food preparations containing meat, which are prepared or served in a hotel, restaurant or retail outlet whether or not such food is consumed in such hotel, restaurant or retail outlet	Nil	-

13	20	Food preparations, including food preparations containing fruits and vegetables , which are prepared or served in a hotel, restaurant or retail outlet whether or not such food is consumed in such hotel, restaurant or retail outlet	Nil	-
14	1701	Sugar (other than <i>khandsari</i> sugar),- (a) Required by the Central Government to be sold under clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955) (b) Other sugar	₹38 per quintal ₹ 71 per quintal	- -
15	1701 13 20, 1701 14 20	All goods	Nil	-
16	1701 91 00	<i>Bura, makhana, mishri, hardas or battasa(patashas)</i>	Nil	-
17	1703	Molasses (Other than produced in the manufacture of sugar by the vacuum pan process), for use in the manufacture of goods other than alcohol	Nil	-
18	1703	All goods	₹750 per MT	-
19	1704 90	Sugar confectionery (excluding white chocolate and bubble gum)	6%	-
20	1801 or 1802 or 1803	Following goods, namely:- (a) Cocoa beans whole or broken, raw or roasted; (b) Cocoa shells, husks, skins and other cocoa waste; and (c) Cocoa paste whether or not de-fatted	Nil	-
21	1901	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	Nil	5
22	1901 20 00	Dough for preparation of bakers' wares of heading 1905	Nil	-

23	1901 10 90 or 1901 90 90	All goods, which are not put up in unit containers (other than food preparations containing malt or malt extract or cocoa powder in any proportion)	Nil	-
24	1902	The following goods, namely :- (a) <i>Seviyan</i> (vermicelli) (b) all goods, other than put up in unit containers	Nil	-
25	1904	All goods which are not put up in unit containers	Nil	-
26	1904 10 10, 1904 10 30, 1904 10 90, 1904 30 00 and 1904 90 00	All goods	6%	-
27	1905 31 00 or 1905 90 20	Biscuits cleared in packaged form, with per kg. retail sale price equivalent not exceeding ₹100 Explanation 1. – For the purposes of this entry, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is sole consideration for such sale. Explanation 2. - For the purposes of this entry, 'per kg. retail sale price equivalent' shall be calculated in the following manner, namely :- If the package contains X gm of biscuits and the declared retail sale price on it is ₹ Y, then, the per kg. retail sale price equivalent = $(Y*1000)/X$ Illustration.- If the package contains 50 gm of biscuits and the declared retail sale price on it is ₹2, then, per kg. retail sale price equivalent = ₹ $(2*1000)/50 = ₹40$	Nil	-

28	1905 32 19 or 1905 32 90	Wafer biscuits	6%	-
29	18, 19, 20, 21 or 22	Ice-cream and non-alcoholic beverages, prepared and dispensed by vending machines.	Nil	-
30	2102	Yeast	Nil	-
31	Any Chapter	Processed food products of soya	6%	-
32	2106	Texturised vegetable proteins (<i>soya bari</i>).	Nil	-
33	2106	<i>Prasad</i> and <i>Prasadam</i>	Nil	-
34	2106 90 11	All goods	6%	-
35	2106 90 20	All goods	12%	-
36	2106 90 20	All goods containing not more than 15% betel nut	6%	6
37	2106 90	Sweetmeats (known as ' <i>misthans</i> ' or ' <i>mithai</i> ' or by any other name), <i>namkeens</i> , <i>bhujia</i> , mixture, <i>chabena</i> and similar edible preparations in ready for consumption form, <i>papad</i> and <i>jaljeera</i>	Nil	-
38	2106 90 99	Food preparations not cleared in sealed containers	Nil	-
39	2201 90 90	Waters not cleared in sealed containers	Nil	-
40	2207 20 00	All spirits (other than denatured ethyl alcohol of any strength)	Nil	-
41	2401	Unmanufactured tobacco or tobacco refuse, other than bearing a brand name	Nil	-
42	2402 10 10	Hand-rolled cheroots with per cheroot retail sale price equivalent not exceeding ₹ 3. Explanation 1 .- For the purposes of this entry, "hand-rolled cheroot" means a tobacco product manufactured by manually rolling tobacco leaves wrapped in an outer covering of tobacco leaf without the aid of power or machine, with both ends cut flat Explanation 2 .- For the purposes of this entry, "retail sale price" shall have the same meaning as given in Explanation	12%	-

		1 at Sl. No. 27		
43	2403 11 10	Tobacco, used for smoking through 'hookah' or 'chilam', commonly known as 'hookah' tobacco or 'gudaku'	12%	-
44	2403 11 10	Hookah or gudaku tobacco, not bearing a brand name	Nil	-
45	2403 11 90 or 2403 19 90	Other smoking tobacco, not bearing a brand name	12%	-
46	2403 19 21	Biris, other than paper rolled biris, manufactured without the aid of machines, by a manufacturer by whom or on whose behalf no biris are sold under a brand name, in respect of first clearances of such biris for home consumption by or on behalf of such manufacturer from one or more factories up to a quantity not exceeding 20 lakhs cleared on or after the 1 st day of April in any financial year	Nil	7
47	2403 19 21	All goods	₹10 per thousand	-
48	2403 19 90	All goods	₹21 per thousand	-
49	2403 91 00	All goods, not bearing a brand name	Nil	-
50	2403 99 90	Other manufactured tobacco and manufactured tobacco substitutes, not bearing a brand name	12%	-
51	2523 29	All goods, manufactured and cleared in packaged form,- (i) from a mini cement plant (ii) other than from a mini cement plant	6%+₹ 120 PMT 12%+₹ 120 PMT	1 -
52	2523 29	All goods, whether or not manufactured in a mini cement plant, other than those cleared in packaged form Explanation.- For the purposes of Sl. Nos. 51 and 52,- “mini cement plant” means- (i) a factory using vertical shaft kiln, with installed capacity not exceeding 300	12%	-

		tonnes per day or 99,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 1,09,500 tonnes; or (ii) a factory using rotary kiln, with installed capacity not exceeding 900 tonnes per day or 2,97,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 3,00,000 tonnes		
53	2523 10 00	All goods	12%	-
54	2515 12 20 2515 12 90 6802 21 10 or 6802 21 90	Marble slabs and tiles	₹30 per square meter	-
55	2503 00 10	All goods for manufacture of fertilizers	Nil	2
56	2601 to 2617	Ores	Nil	-
57	2619	Slag arising in the manufacture of iron and steel	Nil	-
58	27	Naphtha or natural gasoline liquid for use in the manufacture of fertilizer, if such fertilizer is cleared as such from the factory of production	Nil	2 and 3
59	27	Naphtha or natural gasoline liquid for use in the manufacture of ammonia: Provided that such ammonia is used in the manufacture of fertilizers and the fertilizer so manufactured is cleared as such from the factory of production	Nil	2 and 3
60	27	Naphtha used in a fertilizer plant during shut-down and start-up periods	Nil	2 and 3
61	27	Naphtha and natural gasoline liquid intended for use- (i) within the heavy water plant at Vadodara or Tuticorin or Hazira or Thal for the manufacture of synthesis gas or ammonia or steam, which are to be utilised in the manufacture of heavy water in such plants; (ii) by M/s Gujarat State Fertilizers and	Nil	2 and 3

		Chemicals Ltd., Vadodara or M/s Southern Petro Chemicals Industrial Corporation, Tuticorin, or M/s Krishak Bharati Co-operatives Ltd. (KRIBHCO), Hazira or M/s Rashtriya Chemicals and Fertilizers Ltd. (RCF), Thal for the manufacture of synthesis gas or ammonia or steam and if the synthesis gas or ammonia or steam so manufactured is supplied respectively to the heavy water plants at Vadodara or Tuticorin or Hazira or Thal for the manufacture of heavy water in such Plants		
62	27	Furnace oil intended for use as feedstock in the manufacture of fertilizers	Nil	2 and 3
63	27	Bio-gas	Nil	-
64	27	Lean gas obtained from natural gas.	Nil	-
65	27	Residues of petroleum oils or of oils obtained from bituminous minerals, including heavy petroleum stock, low sulphur heavy stock and other residual fuel oils falling under heading 2713 of the First Schedule, intended for use as feedstock in the manufacture of fertilizers	Nil	2 and 3
66	27 or 28	Synthesis gas, if used in the manufacture of heavy water	Nil	-
67	2701	All goods	1%	25
68	2710	Kerosene received by the factory from the refinery intended for use in the manufacture of linear alkyl benzene or heavy alkylate and returned by the factory to the refinery from where such kerosene is received, or to a warehouse of such refinery Explanation.-For the purposes of this entry,- (a) the quantity of kerosene consumed in the manufacture of linear alkyl benzene or heavy alkylate shall be calculated by subtracting from the quantity of kerosene received by the factory manufacturing linear alkyl benzene or heavy alkylate, the quantity of mineral oil, falling under	Nil	4

		heading 2710 of the said Schedule, generated in such manufacture and returned by the factory to a refinery, or a warehouse, as the case may be; (b) “warehouse” means a warehouse approved under rule 20 of the Central Excise Rules, 2002; (c) “refinery” means a unit which makes kerosene either from crude petroleum oil or natural gas		
69	2710	Avgas	6%	-
70	2710	Motor spirit commonly known as petrol,- (i) intended for sale without a brand name; (ii) other than those specified at (i)	₹6.35 per litre ₹7.50 per litre	- -
71	2710 19 30	High speed diesel (HSD),- (i) intended for sale without a brand name; (ii) other than those specified at (i)	Nil ₹ 3.75 per litre	- -
72	2710	Kerosene for ultimate sale through public distribution system	Nil	-
73	2710	Food grade hexane	14%	-
74	2710	5% ethanol blended petrol that is a blend,- (a) 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 duties of excise have been paid; and (b) conforming to Bureau of Indian Standards specification 2796. Explanation. -For the purposes of this entry “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 111 of the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable	Nil	-

		under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force		
75	2710	10% ethanol blended petrol that is a blend,- (a) consisting, by volume, of 90% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 10% ethanol on which the appropriate duties of excise have been paid; and (b) conforming to Bureau of Indian Standards specification 2796. Explanation.-For the purposes of this entry, “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 111 of 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.	Nil	-
76	2710	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 duties of excise have been paid. Explanation.- For the purposes of this entry, “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise	Nil	-

		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.		
77	2710 19 20	Aviation turbine fuel	8%	-
78	2710 19 40	Light diesel oil	14% + ₹2.50 per litre	-
79	2711 11 00	Liquefied natural gas	Nil	-
80	2711 12 00, 2711 13 00, 2711 19 00	Liquefied petroleum gases (LPG)	8%	-
81	2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers at subsidised prices under the public distribution system Kerosene and Domestic LPG Subsidy Scheme, 2002 as notified by the Ministry of Petroleum and Natural Gas, vide notification No.P-20029/18/2001-PP, dated the 28th January, 2003	Nil	-
82	2711	Liquefied petroleum gases (LPG) received by the factory from the refinery intended for use in the manufacture of Propylene or Di-butyl Para Cresol (DBPC) and returned by the factory to the refinery from where such liquefied petroleum gases (LPG) were received. Explanation.-For the purposes of this entry, the amount of Liquefied Petroleum Gases consumed in the manufacture of propylene shall be calculated by subtracting from the quantity of Liquefied Petroleum Gases received by the factory manufacturing propylene the quantity of Liquefied Petroleum Gases returned by	Nil	-

		the factory to the refinery, declared as such under rule 20 of the Central Excise Rules, 2002, from which such Liquefied Petroleum Gases were received		
83	2711	Petroleum gases and other gaseous hydrocarbons received by the factory from the refinery intended for use in the manufacture of polyisobutylene or Methyl Ethyl Ketone (MEK) and returned by the factory to the refinery from where such petroleum gases and other gaseous hydrocarbons are received Explanation.-For the purposes of this entry, the quantity of the petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene shall be calculated by subtracting from the quantity of the said gases received by the factory manufacturing polyisobutylene the quantity of the said gases returned by the factory to the refinery, declared as such under rule 20 of the Central Excise Rules, 2002, which supplied the said gases	Nil	-
84	2711 21 00	Natural gas (other than compressed natural gas)	Nil	-
85	28	Steam	Nil	-
86	28	Sulphuric acid, oleum, oxygen and ammonia used in the manufacture of fertilizers	Nil	2
87	28	Sulphuric acid used in a fertilizer plant for demineralisation of water	Nil	-
88	28	Ammonia used in a fertilizer plant in refrigeration and purification process	Nil	-
89	28	Ammonium chloride and manganese sulphate intended for use— (a) as fertilizers; or (b) in the manufacture of fertilizers, whether directly or through the stage of an intermediate product Explanation.-For the purposes of this	Nil	-

		entry, “fertilizers” shall have the meaning assigned to it under the Fertilizer (Control) Order, 1985		
90	28	Gold potassium cyanide manufactured from gold and used in the electronics industry	12% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods	-
91	28	Gold potassium cyanide solution used within the factory of production for manufacture of -, (i) zari (ii) gold jewellery (iii) goods falling under Chapter 71	Nil	-
92	28	Thorium oxalate	Nil	-
93	28	The following goods- (a) Enriched KBF ₄ (enriched potassium fluoborate); (b) Enriched elemental boron	Nil	8
94	28	Nuclear fuel	Nil	-
95	2801 20 00	Iodine	6%	-
96	2804 10 00	Hydrogen, consumed within the factory of production	Nil	-
97	2804 30 00	Nitrogen- (i) for use in the manufacture of heavy water; (ii) in liquid form, for use in processing and storage of semen for artificial insemination of cattle; or (iii) consumed within factory of production	Nil	-
98	2804 40 90 or 2814	The following goods, for use in the manufacture of heavy water, namely:- (i) Oxygen (ii) Ammonia(anhydrous or in aqueous	Nil	-

		solution)		
99	2805 11	Nuclear grade sodium	Nil	9
100	2805 19 00	Potassium metal for use in a heavy water plant	Nil	-
101	2808 00 10, 2809 10 00, 2809 20 10 or 2809 20 20	All goods used in the manufacture of fertilizers	Nil	2
102	2811 29 50 or 2811 29 90	Sulphur dioxide and sulphur trioxide, consumed in the manufacture of sulphuric acid, within the factory of production	Nil	-
103	2833 29	Agricultural grade zinc sulphate ordinarily used as micronutrient	Nil	-
104	2853	The following goods used within the factory of production, namely:- (i) Distilled or conductivity water and water of similar purity (ii) Liquid air (whether or not any fraction has been removed)	Nil	-
105	28 or 29	The bulk drugs specified in List 1 Explanation. -For the purposes of this entry, the expression “bulk drugs”, means any pharmaceutical, chemical, biological or plant product including its salts, esters, stereo-isomers and derivatives, conforming to pharmacopoeial or other standards specified in the Second Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940), and which is used as such or as an ingredient in any formulation.	Nil	-
106	28 or 29	The goods specified in List 2, used for the manufacture of bulk drugs specified in List 1	Nil	2
107	28 or 38	The following goods— (a) Supported catalysts of any of the following metals, namely:- (i) Gold (ii) Silver	12% of the value of material, if any,	-

[illegible]

		known as bio-diesels.		
114	28, 29 or 30	The bulk drugs or formulations specified in List 3	Nil	-
115	29	Menthol	Nil	-
116	30	Menthol crystals	Nil	-
117	30	Diagnostic kits for detection of all types of hepatitis	Nil	-
118	30	All types of contraceptives	Nil	-
119	30	Desferrioxamine injection or deferiprone	Nil	-
120	30	Formulations manufactured from the bulk drugs specified in List 1 Explanation. -For the purposes of this entry, the expression “formulation” means medicaments processed out of or containing one or more bulk drugs, with or without the use of any pharmaceutical aids (such as diluent, disintegrating agents, moistening agent, lubricant, buffering agent, stabiliser or preserver) which are therapeutically inert and do not interfere with therapeutic or prophylactic activity of the drugs, for internal or external use, or in the diagnosis, treatment, mitigation or prevention of disease in human beings or animals, but shall not include any substance to which the provisions of the Drugs and Cosmetics Act, 1940 (23 of 1940) do not apply	Nil	-
121	30	Cyclosporin	Nil	-
122	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name	Nil	-
123	30	Oral re-hydration salts	Nil	-
124	30 or any Chapter	Nicotine polacrilex gum	6%	-
125	30 or any Chapter	Drugs and materials	Nil	10
126	3002	Vaccines specified under the National Immunisation program	Nil	-
127	31	All goods, other than those which are	Nil	-

		clearly not to be used in the manufacture of other fertilizers, whether directly or through the stage of an intermediate product.		
128	31	All goods, other than those which are clearly not to be used as fertilisers	1%	25
129	32	Wattle extract, quebracho extract, chestnut extract	Nil	-
130	32	Nitrocellulose lacquers produced in Ordnance factories belonging to the Central Government and intended for consumption for defence purposes or for supply to the Department of Central Government	Nil	-
131	32	Security ink manufactured by Bank Note Press, Dewas (Madhya Pradesh) and supplied to – (i) Bank Note Press, Dewas (ii) Currency Note Press, Nasik (iii) India Security Press Nasik (iv) Security printing press, Hyderabad (v) Bhartiya Reserve Bank Note Mudran Limited, Mysore (vi) Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	-
132	3202 90 30	Enzymatic preparations for pretanning	Nil	-
133	3204 or 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs, printing paste and other products and preparations of any kind used in the same factory for the manufacture of textiles and textile articles	Nil	-
134	33	<i>Henna</i> powder, not mixed with any other ingredient	6%	-

135	3301 24, 3301 25, 3301 90 51, 3301 90 59, 3301 90 60	(i)Fractionated/de-terpenated mentha oil (DTMO), (ii)De-mentholised oil (DMO), (iii)Spearmint oil, (iv)Mentha piperita oil (v)Any intermediate or by-products arising in the manufacture of menthol , other than (i) to (iv)	Nil	-
136	3307 90	<i>Kumkum</i> (including sticker <i>kumkum</i>), <i>kajal</i> , <i>sindur</i> , <i>alta</i> or <i>mahavar</i>	Nil	-
137	3401 19 42	Laundry soaps produced by a factory owned by the Khadi and Village industries Commission or any organisation approved by the said Commission for the purpose of manufacture of such soaps	Nil	-
138	3402 90 20	Sulphonated castor oil, fish oil or sperm oil	Nil	-
139	3504 00 91	Isolated soya protein	6%	-
140	3507 90 40	Pectin esterase pure used in food processing sector	Nil	-
141	3605 00 10 or 3605 00 90	Matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely:- (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging	Nil	-
142	3605 00 10 or 3605 00 90	Matches, in or in relation to the manufacture of which, any or both the processes of 'Frame filling' and 'Dipping of splints in the composition for match heads' are carried out with the aid of power	6%	-

143	37	Colour positive unexposed cinematographic film in rolls of any size and length and colour negative unexposed cinematographic film in rolls of 400 feet and 1000 feet.	Nil	-
144	38	Concrete mix manufactured at the site of construction for use in construction work at such site	Nil	-
145	3818	Silicon wafers	Nil	-
146	39	Urea formaldehyde resins or binders captively consumed within the factory of production, in the manufacture of particle board in respect of which exemption is claimed under notification No. 49/2003 CE and 50/2003 CE both dated 10/06/2003	Nil	-
147	3901 to 3914	Plastic materials reprocessed in India out of the scrap or the waste of goods falling within Chapters 39, 54, 56, 59, 64, 84, 85, 86, 87, 90, 91, 92, 93, 94, 95 and 96 Explanation. - For the removal of doubts, it is hereby clarified that nothing contained in this exemption shall apply to plastic materials reprocessed in an export-oriented undertaking and brought to any other place in India	Nil	-
148	3904	Plastic material commonly known as polyvinyl chloride compounds (PVC compounds), used in the factory of its production for the manufacture of goods which are exempt from the whole of the duty of excise leviable thereon or are chargeable to "Nil" rate of duty	Nil	-
149	3923 90 20	Aseptic bags	6%	-
150	4005	The following goods, namely:- (a) Plates, sheets or strip, whether or not combined with any textile material, in relation to the manufacture of which no CENVAT credit of the duty paid on inputs used has been availed ; or	Nil	-

		(b) Used within factory of production for the manufacture of excisable goods falling within First Schedule to the Excise Tariff Act		
151	4007 00 10	Latex rubber thread	6%	-
152	4008 11 10	Plates, sheets or strips of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	Nil	-
153	4011 or 4012 or 4013	Tyres, flaps and tubes used in the manufacture of- (a) power tillers of heading 8432 of the First Schedule to the Excise Tariff Act; (b) two-wheeled or three-wheeled motor vehicles specially designed for use by handicapped persons	Nil	2
154	4011 50, 4011 69 00, 4011 99 00, 4013 20 00 or 4013 90 50	Pneumatic tyres and inner tubes, of rubber, of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws	Nil	-
155	4016	Rice rubber rolls for paddy de-husking machine	Nil	-
156	4016 95 90	Toy balloons made of natural rubber latex	Nil	-
157	4401, 4402, 4403 or 4404	All goods	Nil	-
158	4408	Veneer sheets and sheets for Plywood (whether or not sliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger jointed, of a thickness not exceeding 6mm used within factory of production for the manufacture of goods falling under headings 4419, 4420 or 4421.	Nil	-
159	45, 48, 68, 73, 84, 85 or 87	Parts of main battle tanks intended to be used in the manufacture of such tanks	Nil	2 and 11
160	4707	Waste paper and paper scrap	6%	-
161	4707	Recovered (waste and scrap) paper or paper board, arising from writing or printing paper ,in the course of printing of educational textbooks	Nil	-

162	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	Nil	-
163	48	Paper and paperboard or articles made there from manufactured, starting from the stage of pulp, in a factory, and such pulp contains not less than 75% by weight of pulp made from materials other than bamboo, hard woods, soft woods, reeds (other than <i>sarkanda</i>) or rags	6%	12
164	48	Newsprint, in reels	Nil	-
165	4802	(a) Security paper (cylinder mould vat made), manufactured by the Security Paper Mill, Hoshangabad, and supplied to the Bank Note Press, Dewas, the Currency Note Press, Nashik, the India Security Press, Nashik, the Security Printing Press, Hyderabad, Bhartiya Reserve Bank Note Mudran Limited, Mysore, or the Bhartiya Reserve Bank Note Mudran Limited, Salbony; (b) Intermediate products arising during the course of manufacture of the security paper, and used within the factory of its production for pulping	Nil Nil	- -
166	4802	Mould vat made watermarked bank note paper, procured by the Bank Note Press, Dewas, the Currency Note Press, Nasik, the India Security Press, Nasik, the Security Printing Press, Hyderabad, the Bhartiya Reserve Bank Note Mudran Limited, Mysore, or the Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	-
167	4802 or 4804	Maplitho paper or kraft paper supplied to a Braille press against an indent placed by the National Institute for Visually Handicapped, Dehradun	Nil	-
168	4810	Light weight coated paper weighing upto 70 g/m ² , procured by actual users for printing of magazines	Nil	-
169	4811 59 10	Aseptic packaging paper	6%	-

170	4818	Letter envelopes, inland letter cards and post cards of Department of Posts, Government of India.	Nil	-
171	4819 10	Cartons, boxes and cases, of corrugated paper or paperboard whether or not pasted with duplex sheets on the outer surface	6%	13
172	5307 10 10 5307 20 00	Jute Yarn	Nil	-
173	5607 90	Of jute or other textile bast fibres of heading 5303	Nil	-
174	5808	All goods, not subjected to any process	Nil	-
175	5810	All goods manufactured without the aid of vertical type automatic shuttle embroidery machines operated with power	Nil	-
176	5908	Tubular knitted gas mantle fabric, whether or not impregnated, for use in incandescent gas mantles	Nil	-
177	63	Mosquito nets impregnated with insecticide	6%	-
178	63	Indian National Flag	Nil	-
179	64	Footwear subjected to any one or more of the following processes, namely: (i) packing or repacking; or (ii) labelling or re labelling of containers; or (iii) adoption of any other treatment to render the footwear marketable to the consumer. Explanation. -For the removal of doubts, it is clarified that this exemption shall not apply if any of the processes mentioned above results in alteration in the retail sale price already declared on the footwear	Nil	14
180	64	Footwear of retail sale price not exceeding ₹ 500 per pair. Explanation. -"retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing,	Nil	15

		forwarding and the like, as the case may be, and the price is the sole consideration for sale.		
181	64	The following goods, namely :- (a) Footwear- <i>chappal</i> (sole without upper, to be attached to the foot by thongs passing over the in-step but not even round the ankle) commercially known as <i>hawai chappal</i> , of material other than leather; or (b) Parts of <i>hawai chappals</i> , of materials other than leather	Nil	-
182	6406 (except 6406 90 40 and 6406 90 50)	All goods	6%	-
183	Any Chapter	Parts of umbrellas and sun umbrellas including umbrella panels	6%	-
184	6603	Parts of walking sticks, seat sticks, whips, riding-crops and the like	6%	-
185	68	Goods, in which more than 25% by weight of red mud, press mud or blast furnace slag or one or more of these materials, have been used	Nil	-
186	68 (except 6804, 6805, 6811, 6812 and 6813)	Goods manufactured at the site of construction for use in construction work at such site Explanation. -For the purposes of this entry, the expression 'site' means any premises made available for the manufacture of goods by way of a specific mention in the contract or agreement for such construction work, provided that the goods manufactured at such premises are solely used in the said construction work only.	Nil	-
187	68 or 69	Stoneware, which are only salt glazed	Nil	-
188	71	Primary gold converted with the aid of power from any form of gold other than gold ore, concentrate or dore bar. Explanation. -For the purposes of this entry, "primary gold" means gold in any	Nil	-

		unfinished or semi finished form and includes ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.		
189	71	Gold bars, other than <i>tola</i> bars, bearing manufacturer's engraved serial number and weight expressed in metric units manufactured in a factory starting from the stage of- (a) Gold ore or concentrate; (b) Gold dore bar; or (c) Silver dore bar Explanation.- For the purposes of this entry , 'gold dore bar' shall mean dore bars having gold content not exceeding 95% and 'silver dore bar' shall mean dore bars having silver content not exceeding 95% accompanied by an assay certificate issued by the mining company, giving details of composition	3%	-
190	71	Silver manufactured in a factory starting from the stage of- (a) Silver ore or concentrate; (b) Silver dore bar; or (c) Gold dore bar. Explanation.- For the purposes of this entry, 'gold dore bars' and 'silver dore bar' shall have the same meaning as in S. No. 189	4%	-
191	71	The following goods manufactured or produced during the process of copper smelting starting from the stage of copper ore or concentrate in the same factory namely:- (i)gold bars, other than <i>tola</i> bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units and gold coin of purity not below 99.5%; (ii)Silver in any form, except silver coins of purity below 99.9%	3% 4%	- -

192	71	(I) Articles of goldsmiths' or silversmiths' wares of precious metal or of metal clad with precious metal, not bearing a brand name;	Nil	-
		(II) Strips, wires, sheets, plates and foils of gold, used in the manufacture of articles of jewellery and parts thereof;	Nil	-
		(III) Precious and semi-precious stones, synthetic stones and pearls. Explanation. -For the purposes of entries (I), (II) and (III) as the case may be, - (i) "metal" shall include,— (a) any alloy in which any of the metals specified in this entry at item No.(I) predominates by weight over each of the other metals specified in such item or any other metal in such alloy; (b) any alloy in which the gold content is not less than 37.5 per cent by weight; (ii) "articles" in relation to gold shall mean anything (other than ornaments), in a finished form, made of, or manufactured from or containing, gold and includes any gold coin and broken pieces of an article of gold but does not include primary gold, that is to say, gold in any unfinished or semi-finished form including ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	-
193	71	Platinum, palladium, rhodium, iridium, osmium and ruthenium in their primary forms, that is to say, any unfinished or semi-finished form including ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	-
194	7105	Dust and powder of synthetic precious or semi- precious stones	6%	-
195	7105 or 7112	Dust and powder of natural precious or semi-precious stones; waste and scrap of precious metals or metals clad with precious metals, arising in course of manufacture of goods falling in Chapter	Nil	-

[illegible]

201	72	Hot rolled or cold rolled sheets and strips cut or slit on job-work	Nil	16 and 17
202	7204 21 90	Waste and scrap arising out of manufacture of cold rolled stainless steel <i>patties</i> or <i>pattas</i>	Nil	-
203	7219 or 7220	<i>Patties</i> or <i>pattas</i> when subjected to any process other than cold rolling	Nil	-
204	7222	Circles used within the factory of production in the manufacture of utensils	Nil	-
205	73	Castings and forgings, cleared for manufacture of sewing machines or chaff cutters (whether known as <i>toka</i> machine or by any other name) used for cutting animal fodder	Nil	18
206	7305 or 7308	All goods fabricated at site of work for use in construction work at such site	Nil	-
207	7315	Chains of vehicles of heading 8712	Nil	-
208	7317 00 11	Animal shoe nails	Nil	-
209	7321 or 9405	Bio-gas lights, bio-gas stoves and hot plates of iron or steel, specially designed to operate using bio-gas	Nil	-
210	7326 19 90	Forgings and forged products of iron or steel used in the manufacture of parts and accessories of cycle and cycle rickshaws falling under Chapters 40, 73, 83, 85, 87 or 95	Nil	-
211	7326 20 10	All goods	Nil	-
212	7323 or 7615 19 10	Pressure cookers	6%	-
213	7402 or 7403	Unrefined copper and unwrought copper, intended for use in the manufacture of utensils or handicrafts	Nil	19
214	7404	Waste and scrap used within the factory of production for the manufacture of unrefined or unwrought copper, copper sheets or circles and handicrafts	Nil	-
215	7408	Copper wires of refined copper and of copper alloys of which the maximum cross-sectional dimension does not exceed 0.315 mm and used for the	Nil	-

		manufacture of imitation <i>Zari</i>		
216	7409	All goods other than trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of utensils or handicrafts	Nil	19
217	7409	Trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of handicrafts or utensils	₹3500 per metric tonne	19 and 20
218	7409 or 7410	Copper strip and foil, intended to be used for manufacture of imitation <i>Zari</i>	Nil	-
219	7601	Unwrought aluminium, whether or not alloyed, intended for use in manufacture of utensils	Nil	21
220	7602	Aluminium waste and scrap used within the factory of production for the manufacture of unwrought aluminium plates and sheets	Nil	-
221	7604 or 7608 or 7609 00 00	Aluminium extrusions, square tubes and round tubes of aluminium used in the manufacture of – (1) artificial limbs; or (2) any of the following rehabilitation aids, namely:- (i) Somi brace (ii) Ash brace (iii) Taylor brace (iv) Four post collars (v) Thumb splint (vi) Finger splint (vii) Axilla crutches (viii) Elbow crutches (ix) Walking frames (x) Wheel chair or tricycle components (xi) Braille shorthand machine (xii) Folding cane for blind	Nil	2
222	7606	Aluminium plates and sheets (other than circles), intended for use in manufacture of utensils	Nil	16 and 21
223	7606	Aluminium circles	₹2500 per metric	16 and 21

			tonne	
224	82	Pencil sharpeners and blades thereof	Nil	-
225	82	Tools of two or more of the headings 8202 to 8205, put up in sets	Nil	22
226	8201	All goods	Nil	-
227	8211 or 8214	Knives	Nil	-
228	84	Coir processing machinery specified in List 4, supplied under Integrated Coir Development Project being implemented by the Government of Kerala	Nil	-
229	84	The following goods, namely:- (i) Manually operated rubber roller machines; and (ii) Manually operated copra dryers.	Nil	-
230	84, 85, 90 or any other Chapter	Machinery or equipment specified in List 5	6%	-
231	84 or any other Chapter	Machinery or equipment for use in silk textile industry as specified in List 6	Nil	-
232	84 or any other Chapter	Goods specified in List 7 intended to be used for the installation of a cold storage, cold room or refrigerated vehicle, for the preservation, storage, transport or processing of agricultural, apiary, horticultural, dairy, poultry, aquatic and marine produce and meat	Nil	2 and 3
233	84 or any other Chapter	The following goods, namely:- (1) All items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components or parts required for setting up of water treatment plants; (2) Pipes and pipe fittings needed for delivery of water from its source to the plant (including the clear treated water reservoir, if any, thereof), and from there to the first storage point; (3) Pipes and pipe fittings of outer diameter exceeding 10 cm when such pipes are integral part of the water supply	Nil	23

		projects Explanation.- For the purposes of this entry, water treatment plants includes a plant for desalination, demineralisation or purification of water or for carrying out any similar process or processes intended to make the water fit for human or animal consumption, but does not include a plant supplying water for industrial purposes		
234	8401	Nuclear fuel	Nil	-
235	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	6%	-
236	8413 or 8414 90	Hand pumps and parts thereof	Nil	-
237	8414 90 12	Parts of bicycle pumps	Nil	-
238	8414 20 10, 8414 20 20 or 8414 90 12	All goods	Nil	-
239	8421 21 (except 84212120)	Water purification equipment, based on following technologies:- (a) Ultra-filtration technology using polyacrylonite membranes or polysulphone membranes or (b) Arsenic removal technology using ceramic micro-filtration membrane; or (c) Reverse osmosis technology using thin film composite membrane (TFC); or (d) Candle-less terracotta water filtration	Nil	-
240	8421 21	Water filtration or purification equipment	6%	-
241	8421 21 20	Replaceable kits of all water filters except those operating on reverse osmosis technology	6%	-
242	8424 90 00	Parts of mechanical appliances of a kind used in agriculture or horticulture	Nil	-
243	8428 20 11	Conveyor belt system used in- (i) Cold storage facilities for the preservation, storage, transport or	Nil	2 and 3

		processing of agricultural, apiary, horticultural, dairy, poultry, aquatic and marine produce and meal; and (ii) <i>Mandis</i> and warehouses for storage of food grains and sugar		
244	8430 or 8705	(i) Drilling rigs falling under heading 8430, mounted on motor vehicle chassis manufactured from chassis and compressor on which the duty of excise leviable under the First Schedule has already been paid; (ii) Drilling rigs mounted on motor vehicle chassis falling under heading 8705, manufactured from chassis and compressor on which the duty of excise leviable under the First Schedule has already been paid. Explanation. -For the purposes of entries (i) and (ii), value of the drilling rig shall be its value, excluding the value of the chassis and compressor used in such drilling rig	12% 12%	46 46
245	8434	All goods	Nil	-
246	8442 50 20	Lithographic plates used within the factory of its production for printing purposes	Nil	-
247	8443	High speed cold-set web offset rotary double width four plate wide printing machines with a minimum speed of 70,000 copies per hour	6%	-
248	8443	High speed heat-set web offset rotary printing machines with a minimum speed of 70,000 copies per hour	6%	-
249	Any Chapter	Mailroom equipment, namely:- (i) Overhead Conveyor Gripper; (ii) Stacker; (iii) Wrapper; (iv) Labeler; (v) Strapper; (vi) Insertter; (vii) Delivery Conveyor compatible for use with the printing machines specified at Sl. No. 247 and 248	6%	-

250	8443 99	Parts for the manufacture of printers falling under sub-heading 8443 32	6%	2 and 3
251	8445, 8448, 8483 (except 84831010) 8484, 8487 90 00	Goods required by a jute mill for making jute textiles	Nil	3
252	8446	Automatic shuttle looms	6%	-
253	8446	Shuttle less projectile looms	6%	-
254	8452 90	All goods	Nil	-
255	8471 70 or 8473 30 or 8523	The following goods, namely:- (a) Microprocessor for computer, other than motherboards; (b) Floppy disc drive; (c) Hard disc drive; (d) CD-ROM drive; (e) DVD drive /DVD writers; (f) Flash memory; (g) Combo drive	6%	-
256	Any Chapter	Parts of DVD drive, DVD writer, combo drive, CD-ROM drive	6%	-
257	8481 80 41 or 8481 90 10	All goods	Nil	-
258	8483 10 10	All goods	6%	-
259	8483 10 10	Crank shafts for sewing machines, other than those with in-built motors.	Nil	-
260	85	Batteries for goods as specified against Sl.No.274	6%	24
261	85	Battery packs of Lithium ion batteries supplied to the manufacturer of Hybrid or electric vehicle	6%	2 and 3
262	8502	Diesel generating sets assembled, at site of installation, from duty paid engine and generators	Nil	-
263	8512	Dynamos, head lamps, side lamps, tail lamps of vehicles of heading 8712	Nil	-
264	8523	Recorded video cassettes intended for television broadcasting and supplied in formats such as Umatic, Betacam or any similar format	6%	-

265	8523	CD-ROMs containing books of an educational nature, journal, periodicals (magazines) or news paper	Nil	-
266	8523	(a) Any customised software (that is to say, any custom designed software, developed for a specific user or client), other than packaged software or canned software Explanation.- For the purposes of this entry, “packaged software or canned software” means software developed to meet the needs of variety of users, and which is intended for sale or capable of being sold, off the shelf.	Nil	-
267	8523 29 10	Audio cassettes	Nil	-
268	85279911	Portable receivers for calling, alerting or paging	6%	-
269	8539	Vacuum and gas filled bulbs of retail sale price not exceeding ` 20/- per bulb	6%	-
270	8539 31 10	Compact Fluorescent Lamps (CFL)	6%	-
271	8541 40 20	Light emitting diodes (electro-luminescent) for the manufacture of goods specified as Sl. No. 321	6%	3
272	85 or any other Chapter	(a) Parts, components and accessories of mobile handsets including cellular phones. (b) Parts, components of battery chargers and hands-free headphones and PC connectivity cable of mobile handsets including cellular phones; (c) sub- parts of (a) and (b).	Nil	2

273	87	The following goods namely:- (i) Motor vehicles falling under headings 8702 and 8703 cleared as ambulances duly fitted with all fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles; (ii) Motor Vehicles falling under 8702 and 8703 for transport of up to thirteen persons, including the driver (other than three wheeled motor vehicles for transport of up to seven persons), which after clearance has been registered for use solely as ambulance; (iii) Motor vehicles falling under heading 8702, 8703 for transport of up to thirteen persons, including the driver (other than three wheeled motor vehicles), which after clearance has been registered for use solely as taxi	12% 12% 80% of the excise paid at the time of clearance	- 26 26
274	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles Explanation.- For the purposes of this entry, “electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include electric motor-assisted cycle rickshaws driven by rechargeable solar batteries, also known as ‘soleckshaw’	6%	-
275	87	Motor vehicles fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes. Explanation.- For the purposes of this entry, value of motor vehicle shall be deemed to be equal to the value of the generating set fitted to such vehicle	Rate of duty applicable on the diesel generating set fitted on the motor vehicle	-

276	87	(i) Motor vehicles principally designed for the transport of more than six persons, excluding the driver, including station wagons; and (ii) Motor vehicles for the transport of goods (other than those specially designed for the transport of compressed or liquefied gases), falling under heading 8704; and (iii) three wheeled motor vehicles	Nil	27
277	8701	All goods (except road tractors for semi-trailers of engine capacity more than 1800 cc)	Nil	-
278	8703	Hybrid motor vehicles Explanation. - For the purpose of this entry, “hybrid motor vehicle” means a motor vehicle, which uses a combination of battery powered electric motor and an internal combustion engine to power the vehicle to drive trains, but does not include such micro-hybrid motor vehicle with start and stop technology, using battery powered electric motor only while in static condition	12%	-
279	8703	Three wheeled vehicles for transport of not more than seven persons, including the driver	12%	-
280	8703	Cars (for the transport of up to seven persons, including the driver) for physically handicapped persons	6%	28
281	8704	Motor vehicles, other than petrol driven dumpers of tariff item 8704 10 90	12%	-
282	8704	Refrigerated motor vehicles	6%	-
283	8705	Special purpose motor vehicles	Nil	29

284	8702, 8703	Following motor vehicles, namely:- (i) Motor vehicles of engine capacity not exceeding 1500 cc; and (ii) Motor vehicles of engine capacity exceeding 1500 cc;	24% 27%	- -
285	8702, 8703	Following motor vehicles of length not exceeding 4000 mm, namely:- (i) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (ii) Diesel driven vehicles of engine capacity not exceeding 1500 cc Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under	12%	-
286	8702,8703	Hydrogen vehicles based on fuel cell technology Explanation. -For the purpose of this entry, "Hydrogen Vehicle" means a motor vehicle, that converts the chemical energy of hydrogen to mechanical energy by reacting hydrogen with oxygen in a fuel cell to run electric motor to power the vehicle drive trains	12%	-
287	8702, 8703, 8704	Three or more axled motor vehicles for transport of goods or for transport of eight or more persons, including the driver (other than articulated vehicle) Explanation. - For the purposes of this entry, "articulated vehicle" means a motor vehicle to which a trailer is attached in such a manner that part of the trailer is superimposed on, and a part of the weight of the trailer is borne by the motor vehicle	12%	-
288	8702,8703, 8704 or 8716	(1)Motor vehicles manufactured by a manufacturer, other than the manufacturer of the chassis- (i) for the transport of more than six	24%	30

		persons but not more than twelve persons, excluding the driver, including station wagons; (ii) for the transport of more than twelve persons, excluding the driver; (iii) for the transport of not more than six persons, excluding the driver, including station wagons; (iv) for the transport of goods, other than petrol driven; (v) for the transport of goods, other than mentioned against (iv) (2) Vehicles of heading 8716 manufactured by a manufacturer, other than the manufacturer of the chassis. Explanation.-For the purposes of entries (1) and (2), the value of vehicle shall be the value of the vehicle excluding the value of the chassis used in such vehicle	12% 24% 12% 24% 12%	30
289	8706 00 21 or 8706 00 39	The following goods, namely:- (i) Chassis for use in the manufacture of battery powered road vehicles (ii) Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle)	12% 12%	2 -
290	8706 00 43 or 8706 00 49	The following goods, namely:- (i) Chassis for use in the manufacture of battery powered road vehicles (ii) Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle). (iii) Motor chassis for vehicles of heading 8704 (other than petrol driven) fitted with engines, whether or not with cab	15% 15% 15%	2 - -
291	8706 00 43	For dumpers, other than petrol driven, other than those designed,- (a) for use off the highway; (b) with net weight (excluding payload) exceeding eight tonnes; and (c) for maximum pay-load capacity not less than 10 tonnes	15%	-

292	8706 00 49	Motor chassis for vehicles of heading 8704 (petrol driven) fitted with engines, whether or not with cab	15%	-
293	8714	Parts and accessories of vehicles of heading 8712 and 8713	Nil	-
294	8716	Trailers fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes. Explanation. -For the purposes of this entry, value of trailer shall be equal to the value of the generating set fitted to such trailer	Rate of duty applicable on the diesel generating set fitted on the trailer	-
295	8716 20 00	All goods	Nil	-
296	Any Chapter	The following goods for use in the manufacture of goods specified against Sl. No.274, namely:- (i) Battery pack; (ii) Battery charger ; (iii) AC or DC motor; and (iv) AC or DC motor controller	6%	2
297	Any Chapter	The following goods for use in the manufacture of goods specified against Sl. No. 278, namely,; (i) Battery pack; (ii) Battery charger ; (iii) AC or DC motor; and (iv) AC or DC motor controller (v) Engine for HV(Atkinson cycle); (vi)Transaxle for HV (split power device); (vii)Power control unit (inverter, AC/DC converter, condenser); (viii)Control ECU for HV, (ix) Generator; (x)Brake system for recovering; (xi) Energy monitor; and (xii)Electric compressor	6%	2
298	Any Chapter	Kits for conversion of fossil fuel vehicles to hybrid motor vehicles Parts of such kits specified at (a). Explanation. - For the purpose of this entry, "hybrid motor vehicle" shall have the same meaning as specified in Sl .No.278	6% 6%	- -

299	8802	All goods	Nil	31
300	8802	All goods	Nil	32
301	8802	All goods	Nil	33
302	8803	Parts of- (i) goods falling under heading 8801; or (ii) goods falling under tariff item 8802 60 00	Nil	-
303	40	Parts including pneumatic tyres of rubber, new or retreaded (other than rubber tubes), of aircraft of heading 8802	Nil	34
304	40	Parts including pneumatic tyres of rubber, new or retreaded (other than rubber tubes), of aircraft of heading 8802	Nil	35
305	88 or any chapter	Parts and testing equipment, for maintenance repair, and overhauling (MRO) of aircraft falling under heading 8802 and specified against Sl. No. 448 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2012-Customs, dated the 17 th March, 2012, for use by the MRO units: Provided that the exemption under this entry shall be subject to the conditions, if any specified against S.No.448 of the Table annexed to the said notification No. 12/2012-Customs ,dated 17 th March,2012	Nil	3
306	8901	All goods, cleared by a person or entity holding a general licence for foreign trade under section 406 of the Merchant Shipping Act,1958(44 of 1958) granted by the Director General Shipping, for the goods.	Nil	47
307	9003	Frames and mountings for spectacles, goggles or the like, of value below ₹500 per piece.	6%	-
308	9004	Sunglasses or goggles, for correcting vision	6%	-

309	9018 or 9019 or 9022	(i) Parts and accessories of goods of headings 9018 and 9019 (ii) Parts and accessories of apparatus for medical, surgical, dental or veterinary use, falling under heading 9022	Nil Nil	- -
310	9018	All goods (other than parts and accessories thereof)	6%	-
311	9019	All goods (other than parts and accessories thereof)	6%	-
312	9022	All goods for medical, surgical, dental and veterinary use (other than parts and accessories thereof)	6%	-
313	90	Coronary stents and coronary stent systems for use with cardiac catheters.	Nil	-
314	90 or any other Chapter	Blood Glucose Monitoring System (Glucometer) and test strips	6%	-
315	90 or any other Chapter	Artificial kidney	Nil	-
316	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs	Nil	-
317	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 32 appended to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2012-Customs, dated the 17th March, 2012	Nil	-
318	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	6%	-
319	9101 or 9102	Braille watches	Nil	-
320	9402	Medical, surgical, dental or veterinary furniture and parts thereof	6%	-
321	9405	LED lights or fixtures including LED Lamps	6%	3
322	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles for use in kerosene pressure lanterns	Nil	-
323	9503	All goods (other than parts and accessories thereof)	Nil	-

324	9603 10 00	Brooms, consisting of twigs or other vegetable materials, bound together, with or without handles	Nil	-
325	9608 or 3215 90	Following goods, namely:- (i) Parts of pens; (ii) Parts (excluding refills) of ball point pens; (iii) Parts of refills of ball point pens (iv) Refills and inks (not meant for retail sale) used for manufacture of pens of value not exceeding ₹ 200 per piece.	Nil Nil Nil Nil	- - - 3
326	9608 or 9609	Parts of pencils including clutch pencils used in the manufacture of such pencils including clutch pencils	Nil	2
327	32,38,39, 44 or 70	Goods specified in List 9, for the manufacture of rotor blades for wind operated electricity generators	Nil	36
328	Any Chapter	Parts used within the factory of production for manufacture of power tillers of heading 8432	Nil	-
329	Any Chapter	Goods supplied for,- (a) the official use of foreign diplomatic or consular missions in India; (b) the personal use of diplomatic agents or career consular officers in India.	Nil Nil	37 38
330	Any Chapter	The following goods, namely:- (i) Cement Bonded Particle Board; (ii) Jute Particle Board; (iii) Rice Husk Board; (iv) Glass-fibre Reinforced Gypsum Board (GRG) (v) Sisal-fibre Boards; (vi) Bagasse Board;and (vii) Cotton Stalk Particle Board	Nil	-
331	Any Chapter	Goods required for,- (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new projects with non-ozone depleting substances (non-ODS) technologies. Explanation. - “Goods” for the purposes	Nil	39

		of this entry means, goods which are designed exclusively for non-ozone depleting substances (non-ODS) technology.		
332	Any Chapter	Non-conventional energy devices or systems specified in List 8	Nil	-
333	Any Chapter	Parts used within the factory of production or in any other factory of the same manufacturer in the manufacture of goods falling under headings 8601 to 8606 (except Railway track machines falling under tariff item 86040000)	Nil	3
334	Any Chapter	All goods manufactured in a factory and used within the same factory for building a body or fabrication or mounting or fitting of structure or equipment on a chassis falling under heading 8706 of a motor vehicle of Chapter 87	Nil	40
335	Any Chapter	Parts of hearing aids	Nil	-
336	Any Chapter	All goods supplied against International Competitive Bidding.	Nil	41
337	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipments, power cables used within the power generation plant, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for setting up of an ultra-mega power project based on super-critical thermal technology, with installed capacity of 3960 MW or above, from which power procurement has been tied up through tariff based competitive bidding. Explanation.- For the removal of doubts, it is clarified that goods required for setting up of "Ultra Mega Power Projects"	Nil	42

		include the goods required for development of facilities such as ash disposal system including ash dyke, water intake including treatment and storage facilities and coal transportation facilities for such a project, notwithstanding the fact that such facilities are set up inside or outside the power plant's designated boundary		
338	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipments, power cables used within the power generation plant, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, supplied to mega power projects from which the supply of power has been tied up through tariff based competitive bidding or a mega power project awarded to a developer on the basis of such bidding. Explanation. - For the removal of doubts, it is clarified that goods required for setting up of "mega power project" include the goods required for development of facilities such as ash disposal system including ash dyke, water intake including treatment and storage facilities and coal transportation facilities for such a project, notwithstanding the fact that such facilities are set up inside or outside the power plant's designated boundary.	Nil	43
339	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipments, power cables used within the power generation plant, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all	Nil	44

		components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for expansion of an existing mega power project so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power Explanation. - For the purpose of entry 338 and this entry, “mega power project means :- (a) A thermal power plant of a capacity of 700 MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (b) A thermal power plant of capacity of 1000 MW or more, located in States other than those specified in clause (a) above; or (c) A hydel power plant of a capacity of 350 MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (d) A hydel power plant of capacity of 500 MW or more, located in States other than those specified in clause (c)		
340	Any Chapter	Parts, used within the factory of production for manufacture of goods of heading 8701	Nil	-
341	Any Chapter	Monofilament long line system for tuna fishing	Nil	45
342	Any Chapter	Polypropylene, stainless steel strip and stainless steel capillary tube required for manufacture of syringes, needles, catheters and cannulae	6%	3
343	Any Chapter	Stainless steel tube and wire, cobalt chromium tube, Hayness Alloy-25 and polypropylene mesh required for manufacture of Coronary stents or coronary stent system and artificial heart valve	Nil	3
344	Any Chapter	Parts and components required for manufacture of blood pressure monitors and blood glucose monitoring	6%	3

		systems(glucometers)		
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ANNEXURE

Condition No.	Conditions
1.	(i) If the cement manufacturer makes a declaration to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction regarding the installed capacity of the factory before availing of exemption under this notification or wherever there is a change in the said capacity, and furnishes such information or documents, if any, as may be required by the Deputy Commissioner or the Assistant Commissioner, as the case may be, for his satisfaction in this regard. (ii) The exemption shall be applicable up to a maximum quantity of ninety nine thousand tonnes in a financial year. For computing the quantity of ninety nine thousand tonnes in a financial year, the clearances of cement effected under any other notification shall be included: Provided that, the clearances of cement effected on payment of duty,- (a) at the rate of [12% + ₹120PMT] in case of goods cleared in packaged form falling under S. No.51; and (b) at the rate of 12%, PMT, in case of goods falling under S.No.52; shall not be taken into account for computing the above mentioned quantity of ninety nine thousand tonnes. (iii) The exemption under this notification shall not be applicable to,- (a) cement manufactured from such clinker which is not manufactured within the same factory; and (b) cement bearing a brand name or trade name (whether registered or not) of another person. Explanation.-For the purposes of condition (iii), “brand name” or “trade 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, signature, or invented words or any writing which is used in relation to a product for the purpose of indicating, or so as 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.
2.	Where such use is elsewhere than in the factory of production, the exemption shall be allowed if the procedure laid down in the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001, is followed.
3.	The exemption shall be allowed if it has been proved to the satisfaction of an officer not below the rank of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may

	be, having jurisdiction that such goods are cleared for the intended use specified in column (3) of the Table.
4.	The Commissioner of Central Excise, having jurisdiction over the refinery, permits the kerosene to be cleared to the said warehouse for the purpose of this exemption on such conditions as he deems fit for the proper accountal for kerosene cleared from the refinery and the payment of duty thereon.
5	If the manufacturer of the food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or not below the rank of the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within five months from the date of clearance of such goods or within such further period as the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction may allow in this regard.
6	The exemption contained herein shall be available subject to the following condition, namely - (i) the unit availing the concessional rate shall not engage in the production, manufacture or trading of any other <i>pan masala</i> (with or without tobacco) in the same premises; (ii) the goods do not bear a brand name which is used for any other goods falling under tariff item 210690 20 or 2403 9990; and (iii) the contents of the product, particularly, the percentage of betel nut be declared on the packing.
7	The exemption contained in this notification shall apply subject to the condition that the manufacturers of <i>biris</i>, files a declaration in the format given below before the 30th day of April in each financial year with the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction. Format <i>Declaration to be filed by a manufacturer of biris availing benefit of exemption from excise duty under Sl. No. 46 of the notification No. 12/2012-Central Excise dated the 17th of March, 2012</i> 1. Name and address of the manufacturer. 2. PAN

	3. Details of manufacturing process undertaken by the manufacturer along with the address of premises where such activities are carried out. <table border="1" data-bbox="517 340 1316 430"> <tr> <th data-bbox="517 340 916 389">Address of the premises</th> <th data-bbox="916 340 1316 389">Processes being undertaken</th> </tr> <tr> <td data-bbox="517 389 916 430"></td> <td data-bbox="916 389 1316 430"></td> </tr> </table> 4. (a) Whether any process of manufacture of biris is undertaken by job-worker (such as rolling of <i>biris</i>) Y/N (b) If yes, the name and address of job-worker, processes undertaken by them and the quantity of biris in relation to which such processes have been carried out in the previous financial year. <table border="1" data-bbox="448 743 1358 909"> <tr> <th data-bbox="448 743 839 871">Name and address of the job-worker</th> <th data-bbox="839 743 1198 871">Nature of processes undertaken</th> <th data-bbox="1198 743 1358 871">Quantity of <i>biris</i></th> </tr> <tr> <td data-bbox="448 871 839 909"></td> <td data-bbox="839 871 1198 909"></td> <td data-bbox="1198 871 1358 909"></td> </tr> </table> 5. Total quantity of <i>biris</i> manufactured and cleared in the previous financial year by the manufacturer. I hereby declare that the information given in above is true, correct and complete in every respect. (Signature and name of the assessee or authorized signatory) Place : Date:	Address of the premises	Processes being undertaken			Name and address of the job-worker	Nature of processes undertaken	Quantity of <i>biris</i>			
Address of the premises	Processes being undertaken										
Name and address of the job-worker	Nature of processes undertaken	Quantity of <i>biris</i>									
8.	If produced or processed by the Heavy Water Plant, Manuguru (Andhra Pradesh), Indira Gandhi Centre for Atomic Research, Kalpakkam, Heavy Water Plant, Talcher (Orissa), Bhabha Atomic Research Centre (BARC), Mumbai and Bhartiya Nabhikiya Vidyut Nigam Limited, a Public Sector Enterprise under the administrative control of Department of Atomic Energy (DAE) for the 500 MWe Prototype Fast Breeder Reactor (PFBR) at Kalpakkam, TamilNadu.										
9.	If supplied by the Heavy Water Board (HWB), a constituent unit of Department of Atomic Energy (DAE) to Bhartiya Nabhikiya Vidyut Nigam Limited (BHAVINI), a Public Sector Enterprise under the administrative control of DAE for the 500MWe Prototype Fast Breeder Reactor (PFBR), at Kalpakkam, Tamil Nadu.										
10.	If before the clearance of the goods, the manufacturer produces to the										

	Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory, a certificate from the licensing authority to the effect that specified quantity of such drugs or materials are required for being used in a clinical trial for which permission has been granted by the licensing authority under the provisions of the Drugs and Cosmetics Rules, 1945.
11.	If it is proved to the satisfaction of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction that the parts are intended to be used as original equipment parts in the manufacture of main battle tanks falling under tariff item 8710 00 00 of the First Schedule.
12.	(1) The exemption shall not be applicable if the factory in which the said goods are manufactured has a plant attached thereto for making bamboo or wood pulp. (2) The exemption shall not be applicable to a manufacturer of the said goods who avails of the exemption under the notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 8/2003-Central Excise, dated the 1st March, 2003.
13.	The exemption shall be applicable to units manufacturing cartons, boxes or cases, as the case may be, starting from the stage of kraft paper, corrugated paper, corrugated sheet, corrugated board or any one or more of these stages and not having the facility to manufacture kraft paper in the same factory.
14.	If manufactured out of footwear- (i) bearing a brand name or trade name of any person; (ii) in respect of which the retail sale price has been declared; and (iii) in which the appropriate duty of excise under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or as the case may be, the additional customs duty under the Customs Tariff Act, 1975 (51 of 1975) has already been paid.
15.	This exemption shall apply only to such footwear on which the retail sale price is indelibly marked or embossed on the footwear itself.
16.	If no credit under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 has been taken in respect of the inputs or capital goods used in the manufacture of these goods.

17.	If such goods are not produced or manufactured by a manufacturer who produces or manufactures steel from iron ore or concentrate.
18.	If, - (a) the castings and forgings produced in a factory are used in that factory for the production of sewing machines or chaff cutters; or (b) the castings or forgings are supplied directly from the factory of manufacture, to the factory of a manufacturer of sewing machines or chaff cutters and the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction is satisfied that the castings or forgings are intended for use in the manufacture of sewing machines or chaff cutters.
19.	If such goods are not produced or manufactured by a manufacturer who produces or manufactures copper from copper ore or copper concentrate.
20.	If,- (a) no credit of duty paid on inputs under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 has been taken; (b) the entire amount of duty is paid in cash or through account current: Provided that the duty shall not be payable by a manufacturer who produces or manufactures trimmed sheets or circles from duty paid untrimmed sheets or circles.
21.	If such goods are not produced or manufactured by a manufacturer who produces or manufactures aluminium from aluminium ore or aluminium concentrate.
22.	If manufactured from goods falling within heading 8202 to 8205 of the First Schedule to the Central Excise Tariff Act, 1985,[5 of 1986] on which duty of excise specified in the First Schedule or the additional duty leviable under the Customs Tariff Act, 1975[51 of 1975], as the case may be, has already been paid.
23.	If, a certificate issued by the Collector or District Magistrate or Deputy Commissioner of the District in which the plant is located, is produced to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that such goods are cleared for the intended use specified in column (3) of the Table.
24	If supplied to the electric vehicle manufacturers who are registered with IREDA or any state nodal agency notified for the purpose by the Ministry of New and Renewable Energy for Central Financial Assistance (CFA)

25	If no credit under rule 3 or rule 13 of the CENVAT Credit Rules, 2004, has been taken in respect of the inputs or input services used in the manufacture of these goods.
26	(a) The manufacturer pays duties of excise at the rate specified under the First Schedule and the Second Schedule read with exemption contained in any notification of the Government of India in the Ministry of Finance (Department of Revenue), at the time of clearance of the vehicle; (b) the manufacturer takes credit of the amount equal to the amount of duty paid in excess of that specified under this exemption, in the Account Current, maintained in terms of Part V of the Excise Manual of Supplementary Instructions issued by the Central Board of Excise and Customs and thereafter files a claim for refund of the said amount of duty before the expiry of six months from the date of payment of duty on the said motor vehicle, with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, along with the following documents, namely:- (1) an intimation that the amount of refund of duty claimed has been credited by the manufacturer in his Account Current, also stating the amount of credit so taken; (2) a certificate from an officer authorised by the concerned State Transport Authority, to the effect that the said motor vehicle has been registered for sole use as ambulance or taxi, as the case may be, within three months, or such extended period not exceeding a further period of three months as the said Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may allow, from the date of clearance of the said motor vehicle from the factory of the manufacturer; (3) a copy of the document evidencing the payment of excise duty, as mentioned in paragraph (a); (4) where the manufacturer has collected an amount, as representing the duties of excise, in excess of the duties payable under this exemption from the buyer, an evidence to the effect that the said amount has been duly returned to the buyer; and (5) where the manufacturer has not collected an amount, as representing the duties of excise, in excess of the duties payable under this exemption from the buyer, a declaration by the manufacturer to that effect; (c) the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, within seven days of the receipt of the said claim for refund, after such verification as may be necessary, shall determine the amount refundable to the manufacturer and shall intimate the same to the manufacturer. In case the credit taken by the manufacturer is in excess of the amount so determined, the

	manufacturer shall, within five days from the receipt of the said intimation, reverse the said excess credit from the said Account Current maintained by him. In case the credit availed is lesser than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount; and (d) The recovery of the credit availed irregularly or availed in excess of the amount of credit so determined, and not reversed by the manufacturer within the period specified under paragraph (c), shall be recovered as if it is a recovery of duty of excise erroneously refunded. In case, such irregular or excess credit is utilised for payment of duty of excise on clearance 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.
27.	If manufactured out of chassis falling under heading 8706 on which duty of excise has been paid and no credit of duty paid on such chassis and other inputs used in the manufacture of such vehicle has been taken under rule 3 or rule 13 of the CENVAT Credit Rules, 2004: Provided that this exemption is not applicable to a manufacturer of said vehicles- (a) who is manufacturing such vehicle on a chassis supplied by a chassis manufacturer, the ownership of which remains vested in the chassis manufacturer or the sale of the vehicle so manufactured is made by such chassis manufacturer on his account; and (b) who is manufacturing chassis and using such chassis for further manufacture of such vehicle.
28.	If,- (i) an officer not below the rank of the Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and (ii) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.
29.	If manufactured out of chassis and equipment, on which the duty of excise leviable under the First Schedule or the additional duty leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975), as the case may be, has already been paid.
30.	If no credit of duty paid on the chassis falling under heading 8706 has been taken under rule 3 or rule 13 of the CENVAT Credit Rules, 2004
31.	If the aircraft is procured by- (a) Government of India, State Governments, Public Sector Undertakings of the Central Government or the State Governments; or

	(b) an operator or on his behalf for the purpose of operating scheduled air transport service or scheduled air cargo service; Explanation.- for the purposes of this entry,- (a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operation; (b) “scheduled air transport service” means an air transport service undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, each flight being open to use by members of the public; and (c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.
32	If,- (a) the aircraft is procured by:- (i) the Aero Club of India, New Delhi, recognised as a National Sports Federation by Ministry of Youth Affairs and Sports, Government of India; or (ii) a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation ; and (b) such club or training institute has been granted approval by the competent authority in the Ministry of Civil Aviation to procure aircraft for use in imparting training; and (c) such aircraft is used only for imparting training.
33	If, - (i) the aircraft is procured by an operator who has been granted approval by the competent authority in the Ministry of Civil Aviation to procure aircraft for providing non-scheduled (passenger) services or non-scheduled (charter) services; and (ii) such aircraft is used only for providing non-scheduled (passenger) services or non-scheduled (charter) services. Explanation.-for the purposes of this entry,- (a) ‘operator’ means a person, organisation, or enterprise engaged in or offering to engage in aircraft operation; (b) ‘non-scheduled (passenger) services’ means air transport services other than scheduled (passenger) air transport services as defined in rule 3 of the Aircraft Rules, 1937; (c) ‘non-scheduled (charter) services’ mean services provided by a ‘non-scheduled (charter) air transport operator’ for charter or hire of an aircraft, to any person with published tariff, and who is registered with and approved by Directorate General of Civil Aviation for such purposes, and who conforms to the civil aviation requirement under the provision

	of rule 133A of the Aircraft Rules, 1937: Provided that such Air charter operator is a dedicated company or partnership firm for the above purposes.
34.	If- - (i) intended for servicing, repair or maintenance of aircraft owned by Government of India, State Governments, Public Sector Undertakings of the Central Government or the State Governments; or (ii) intended for servicing, repair or maintenance of aircraft, which is used for operating scheduled air transport service or scheduled air cargo service, as the case may be. Explanation.- The expressions “operator”, “scheduled air transport service” and “scheduled air cargo service” shall have the meanings respectively assigned to them in condition 31.
35	If, - (i) procured for servicing, repair or maintenance of aircraft procured by Aero Club of India; or (ii) procured for servicing, repair or maintenance of aircraft, which are used for imparting flying training in a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation or for operating non-scheduled (passenger) services or non-scheduled (charter) services. Explanation.- The expressions , “Aero Club of India”, “operator”, “non-scheduled (passenger) services” and “non-scheduled (charter) services” shall be understood as in Condition No. 32 or 33.”
36.	If , before clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Non-Conventional Energy Sources recommending the grant of this exemption and the said officer certifies that the goods are required for the manufacture of rotor blades for wind operated electricity generators.
37	If, before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory- (a) a certificate from the Protocol Division of the Ministry of External Affairs that the concerned foreign diplomatic or consular mission is entitled to exemption from excise duty based on the principle of reciprocity; and (b) an undertaking from the head of the concerned diplomatic mission or consulate or by an officer duly authorised by him, that–

	(i) he will produce a certificate, within three months from the date of clearance of the goods or such extended period as may be permitted by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, that the goods have been put to use, or are in the use, as the case may be, of the mission or consulate; (ii) the goods will not be sold or otherwise disposed of before the expiry of three years from the date of clearance of the goods, and (iii) in the event of non-compliance of sub-clause (i), the diplomatic or consular mission will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
38	If,- (a) the goods are purchased by diplomatic agents or career consular officers directly from the manufacturer; (b) before the goods are cleared from the factory, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory, a certificate from the Protocol Division of the Ministry of External Affairs that the concerned diplomatic agent or career consular officer is entitled to exemption from excise duty on the principle of reciprocity; and (c) the concerned diplomatic agent or career consular officer availing of exemption gives an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory that the goods shall be put to his personal use.
39	If,- (i) the project for the purpose of substitution of ozone depleting substances or for setting up of new projects with non-ozone depleting substances (non-ODS) technologies has been approved by the steering committee set up in the Ministry of Environment and Forests of the Government of India for the clearance of such projects; (ii) the manufacturer furnishes, in each case, a certificate duly signed by an officer not below the rank of the Deputy Secretary to the Government of India in the Ministry of Environment and Forests to the effect that the said goods are required for the said purpose.
40.	If, duty of excise on the chassis leviable under the First Schedule or special duty of excise leviable under the Second Schedule or the additional duty leviable under section 3 of the Customs Tariff Act, 1975(51 of 1975), as the case may be, has been paid.
41.	If the goods are exempted from the duties of customs leviable under the

	First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under section 3 of the said Customs Tariff Act when imported into India.
42	If,- (a)an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power certifies the project as ultra mega power project; (b) in case the certificate regarding ultra mega power project status issued as above is provisional, the Chief Executive Officer of the project furnishes a security in the form of a Fixed Deposit Receipt from any scheduled bank for a term of thirty six months or more, in the name of the President of India for an amount equal to the duty of excise payable but for this exemption, to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction and if the Chief Executive Officer of the project fails to furnish the final ultra mega power status certificate within a period of thirty six months from the date of clearance of excisable goods, the said security shall be appropriated towards Central Excise Duty payable on such clearances but for this exemption; (c)an officer not below the rank of Chief Engineer in the Central Electricity Authority certifies that the said goods are required for the setting up of the said ultra mega power project under the Government of India initiative, indicating the quantity, description and specification thereof; (d)the Chief Executive Officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, 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 will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
43.	If,- (a)an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power certifies the project as Mega Power Project; (b)in case the certificate regarding mega power project status issued as above is provisional, the chief executive officer of the project furnishes a security in the form of a fixed deposit receipt from any scheduled bank for a term of thirty six months or more, in the name of the President of

	India for an amount equal to the duty of excise payable but for this exemption, to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction and if the project developer fails to furnish the final mega power status certificate within a period of thirty six months from the date of clearance of excisable goods, the said security shall be appropriated towards duty of excise payable on such clearances but for this exemption; (c)an officer not below the rank of Chief Engineer in the Central Electricity Authority certifies that the said goods are required for the setting up of the said mega power project under the Government of India initiative, indicating the quantity, description and specification thereof; (d)the Chief Executive Officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, 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 will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
44.	If- (a) an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that - (i) the power purchasing state has constituted the Regulatory Commission with full powers to fix the tariffs; (ii) the power purchasing States shall undertake to carry out distribution reforms as laid down by the Ministry of Power; (b) in the case of procurement by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the domestically procured goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking; and (c) in the case of procurement by a private sector project, the quantity, total value, description and specifications of the domestically procured goods are certified by the Chief Executive Officer of such project; and (d) the Chairman and Managing Director of the said Central Public Sector Undertaking or the Chief Executive Officer of such project, as the case may be, furnishes an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, 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 will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
45.	If, before clearance of goods, the manufacturer produces a certificate from an officer, not below the rank of Director in the Marine Products Export Development Authority, in the Ministry of Commerce and Industry, Government of India, to the effect that the goods procured constitute monofilament long line system for tuna fishing and are intended to be used for tuna fishing.
46	If no credit of duty paid on the chassis and compressor has been taken under rule 3 or rule 13 of the CENVAT credit rules, 2004.
47	If the person or entity to whom the goods are cleared furnishes an undertaking to the Deputy Commissioner or Assistant Commissioner of Central Excise having jurisdiction, to pay the applicable duty on grant of a general licence to the goods for "coastal trade" under section 407 of the Merchant Shipping Act, 1958(48 of 1958), by the Director General Shipping, at any time subsequent to their clearance from the factory of production: Provided that where the licence for coastal trade is granted for a specified period, the said person or entity shall pay 1/120th of the applicable duty for each month or part thereof for which the licence is granted.

LIST 1

(See S. Nos. 105, 106 and 120)

(1) Streptomycin (2) Isoniazid (3) Thiacetazone (4) Ethambutol (5) Sodium PAS (6) Pyrazinamide (7) Dapsone (8) Clofazamine (9) Tetracycline Hydrochloride (10) Pilocarpine (11)Hydrocortisone (12)Idoxuridine (13)Acetazolamide (14)Atropine (15)Homatropine (16)Chloroquine (17) Amodiaquine (18) Quinine (19) Pyrimethamine (20) Sulfamethopyrezine (21) Diethyl Carbamazepine (22) Artemether or formulation of artemisinin.

LIST 2

(See S.No.106)

(1) Meta Aminophenol (2) Para Nitrochlorobenzene (PNCB) (3) Picolines (4) Novaldiamine (5)Ethoxy methylene diethyl-malonate (6) Hydrazine Hydrate (7) DL-2 Amino-1 butanol (8)

Guanidine Nitrate (9) Citric Acid (10) 4,7-DCQ (Dichloroquinoline) (11) N-methyl Piperazine (12) D-2-Aminobutanol (O-Aminobutanol) (13) Diethyl Carbamyl Chloride (14) 4-Cyanopyridine (15) Isonicotinic acid (16) Thiosemicarbazide (17) 1-Nitropropane (18) 4-Amino-4 Nitrodiphenyl sulphide (19) N-(4-Chlorophenyl)-O-Phenylene diamine (20) 5-Iodouracil (21) 1-Acetyl-5-Iodouracil (22) 2-Amino-5-Mercapto-1,2,4-Thiadiazole (23) 2-Amino-5-Amino-Sulfomyl-1,3,4-Thiadiazole (24) 2-Acetylamino-5-Mercapto-1,3,4-Thiadiazole (25) Tetra Urea Complex.

LIST 3
(See S.No.114)

(1) Insulin (2) Lamivudine (3) Ritonavir (4) Saquinavir (5) Zidovudine. (6) Atazanavir

LIST 4
(See S.No. 228)

(1) Coconut husk crusher (2) Coconut husk defibering mill (3) Sifter or sieve (for separating coir fibre from pith) (4) Turbo cleaner (for cleaning the fibre) (5) Bailing press (6) Willowing machine (for cleaning and preparing fibre for spinning) (7) Motorised spinning ratts.

LIST 5
(See S.No.230)

(1) Yarn / Fabric mercerising; machine (2) Continuous bleaching plant (3) Fabric dyeing machine complete with dye kitchen & accessories (4) Wet fabric spreading and squeezing machine (5) Relax drum/ conveyer drying machine (i) Drying range (ii) Float dryer (iii) Loop dryer (iv) Drum dryer (v) Jet dryer (vi) Rapid dryer (6) Compacting Machine (7) HTHP Hosiery yarn dyeing machine complete with dye kitchen and accessories (8) Soft package winders (dye package winders) (9) Automatic dye weighing and dispensing machine (10) Open width Tubular inspection machine (11) Fastness testing equipment (12) Shrinkage testing equipment (13) Indigo dyeing range with/ without sizing plant (14) Computer colour matching equipment (15) High speed computer control padding mangle (16) Powder dot coating machine (17) Laser engraver (18) Pre-shrinking range for flat and knitted goods (19) Knit-tubular mercerising or bleaching-cum-mercerising machine (20) Auto flame controlled, width controlled singeing machine for flat and knitted fabrics (21) Milling and scouring machine (22) Shearing and Polishing machine (23) Kier Decatising/ Decatising machine (24) Combined Contripress/ Decatising machine (25) Auto fabric detwister (26) Rotary/ Flat bed screen printing machine (27) Curing/ Polymerising machine (28) Continuous rope/ open width washing machine. (29) Computerised embroidery pattern-making machine with plotter (30) Combined contipress/ decatising machine (31) Auto control type humidification plant (32) Beam knotting machine (33) High Speed Warping machine with yarn tensioning, pneumatic suction devices and accessories (34) Computerised Pattern maker/ Pattern grading/ marker (35) Carding Sets, for use in woollen textile industry (36) Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities (37) Shuttleless loom (air jet, water jet, rapier and projectile and narrow width high speed

needle) (38) Fully fashioned high speed knitting machine (39) Hydraulic Flat Paper Press/ continuous Hydraulic Flat paper Press/ Rotary Press (40) Effluent treatment unit with automatic sensing devices, automatic controlled chemical dosing, dissolved air floatation (DAF), reverse osmosis, sludge dewatering, decanters, ultrafilters, vacuum filters to deliver water for reuse.(41) Parts or components of the machinery specified at item numbers (1) to (40) above.

LIST 6

(See S.No. 231)

(1) Automatic reeling machinery for reeling of silk consisting of continuous hot air drier (conveyor type), continuous cocoon boiling machine (conveyor type) and automatic reeling machine with rereeling (2) Silk weaving and twisting machines consisting of hank-to-bobbin cone winders, silk doubling machine, two-for-one/ three-for-one twisters, vacuum autoclave and rewinding machine for bobbin to hank and Electronic jacquard weft knitting machine(3) Arm dyeing machine for hank degumming dyeing (4) Hank dryers (continuous type) (5) Silk felt calendar (6) Clip stenter (7) Silk calendar (8) Silk decasting machine(9) Overflow machine for silk fabric dyeing(10) Cone-chees degumming and dyeing machine(11) Beam dyeing machine for silk fabric (12) Semi-automatic screen-printing machine(13) Loop agers(14) Design studio equipment (15) Colour kitchen equipment (16) Colour matching computer.

LIST 7

(See S. No.232)

(1) Gas compressor, all types (2) Flywheel and pulley (3) Truck refrigeration unit (4) Walk-in-coolers/walk-in-freezer (5) Condensing unit (6) Evaporator (7) Oil separator (8) Receiver (9) Purger (10) Air cooling unit/air handling unit, all types (11) Evaporator coil, all types(12) Plate freezer(13) Blast freezer(14) IQF freezer(15) Cooling tower(16) Condenser-atmospheric/shell and tube/ evaporative(17) Valves and fittings (18) Mobile pre-cooling equipment(19) Stationary pre-cooling equipment (20) Control equipment for control atmosphere/modified atmosphere cold storage (21) Refrigeration equipment(including compressor, condensing units and evaporator) having capacity of 2 Tonne Refrigeration and power rating 5 KW and above(22) air conditioning equipment and panels having capacity of 3 Tonne air-conditioning and above.

LIST 8

(See S.No. 332)

(1) Flat plate solar Collector (2) Black continuously plated solar selective coating sheets (in cut length or in coil) and fins and tubes (3) Concentrating and pipe type solar collector (4) Solar cooker (5) Solar water heater and system (6) Solar air heating system (7) Solar low pressure steam system (8) Solar stills and desalination system (9) Solar pump based on solar

thermal and solar photovoltaic conversion (10) Solar power generating system (11) Solar photovoltaic module and panel for water pumping and other applications (12) Solar crop drier and system (13) Wind operated electricity generator, its components and parts thereof including rotor and wind turbine controller (14) Water pumping wind mill, wind aero-generator and battery charger (15) Bio-gas plant and bio-gas engine (16) Agricultural, forestry, agro-industrial, industrial, municipal and urban waste conversion device producing energy (17) Equipment for utilising ocean waves energy (18) Solar lantern (19) Ocean thermal energy conversion system (20) Solar photovoltaic cell (21) Parts consumed within the factory of production of such parts for the manufacture of goods specified at S. Nos. 1 to 20.

LIST 9

(See S.No. 327)

(1) Injection resin, falling under tariff item 39073090 (2) Hardener resin injection, falling under tariff item 39073090 (3) Hand lay up resin, falling under tariff item 39073090 (4) Infusion resin, falling under tariff item 39073090 (5) Epoxy resin, falling under tariff item 39073010 (6) Adhesive resin, falling under tariff item 39079990 and Poly (lactic acid) falling under tariff item 39077000 (7) Vinyl ester adhesives, falling under tariff item 39059990 (8) Hardener for adhesive resin, falling under tariff item 38249090 (9) Hardeners, falling under tariff item 38249090 (10) Foam kit, falling under tariff item 39219099 (11) PVC foam sheet and PS foam, falling under tariff item 39219099 (12) Balsa kit, falling under tariff item 44219090 (13) Glass fibre and articles thereof, falling under heading 7019 (14) PU painting system, falling under tariff item 32082090 (15) Gel coat, falling under tariff item 32082090” (16) Resin binders, falling under heading 382490 (17) Polyester based infusion resin and hand layup resin (both falling under tariff item 39079190 (18) Gel coat and hardener (both falling under tariff item 3208 10 90) used with such polyester based resins specified against item no.17.

[F.No.334/1/2012-TRU]



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