

**NOTIFICATION**

No. 05 /98-CENTRAL EXCISE

New Delhi, dated the 2nd June, 1998

12 Jyaistha, 1920 (Saka)

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), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts excisable goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading No. or sub-heading No. of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the said Schedule), specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise leviable thereon which is specified in the said Schedule, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, subject to the relevant conditions specified in the Annexure to this notification, and referred to in the corresponding entry in column (5) of the said Table.

*Explanation.-* For the purposes of this notification, the rate specified in column (4), is *ad valorem* rate, unless otherwise specified.

**TABLE**

<b>S. No.</b>	<b>Chapter or heading No. or sub-heading No.</b>	<b>Description of goods</b>	<b>Rate</b>	<b>Condition No.</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1.	13	Lac	Nil	--
2.	13	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	--
3.	1703.90	All goods, for use in the manufacture of goods other than alcohol	Nil	--
4.	1901.19	Food preparations 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	1
5.	21.08	Sweetmeats (known as 'mishthans' or 'mithai' or by any other name), namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, if manufactured in a 'factory'. <i>Explanation :</i> The word 'factory' shall have the same meaning as defined in the Factories Act, 1948 (63 of 1948)	8%	9
6.	21.08	Sweetmeats (known as 'mishthans' or 'mithai' or by any other name), namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, if not manufactured in a 'factory'. <i>Explanation :</i> The word factory shall have the same meaning as defined in the Factories Act, 1948 (No. 63 of 1948)	Nil	--

7.	21.08	Preparations in the nature of instant food mixes for consumption after processing ( such as cooking, dissolving or boiling in water, milk, etc.)	8%	9
8.	24.04	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 (as defined in NOTE 1 to Chapter 24), in respect of first clearances of such biris for home consumption by or on behalf of such manufacturer from one or more factories upto a quantity not exceeding 20 lakhs cleared on or after the 1st day of April in any financial year.	Nil	--
9.	2502.29	All goods manufactured in,- (I) factory using vertical shaft kiln, with installed capacity certified as not exceeding 300 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; (II) factory using rotary kiln, with installed capacity certified as not exceeding 600 tonnes per day or 1,98,000 tonnes per annum and the total clearances of the cement produced by the factory, in a financial year, shall not exceed 2,20,000 tonnes.	Rs. 200 per tonne	2
10.	26.01 to 26.17	Ores	Nil	--
11.	27	Naphtha and Natural Gasoline Liquid for use in the manufacture of fertiliser or ammonia	Nil	3 and 4
12.	27	Naphtha used in a fertiliser plant during shut-down and start-up periods	Nil	3 and 4
13.	27	Naphtha and Natural Gasoline Liquid intended for use - (i) within the Heavy Water Plant at Baroda or Tuticorin for the manufacture of Synthesis gas or ammonia or both which are to be utilised in the manufacture of Heavy Water in such plants;  (ii) by M/s. Gujarat State Fertilizer Corporation, Baroda or M/s. Southern Petro Chemicals Industrial Corporation, Tuticorin, for manufacture of synthesis gas or ammonia or both and if the synthesis gas or ammonia or both so manufactured is supplied respectively to the Heavy Water Plants at Baroda or Tuticorin for the manufacture of Heavy Water in such Plants.	Nil	3 and 4
14.	27	Furnace oil intended for use as feedstock in the manufacture of fertilisers	Nil	3 and 4
15.	27	Furnace oil intended for use otherwise than as feedstock in the manufacture of fertilisers	5%	3 and 4

16.	27	Furnace oil intended for use by M/s. Southern Petro Chemicals Industrial Corporation, Tuticorin in the manufacture of synthesis gas or ammonia or steam or all or any of them and the synthesis gas or ammonia or steam or all or any of them so manufactured is supplied to Heavy Water Plant at Tuticorin for manufacture of Heavy Water	5%	3 and 4
17.	27	Bio-gas	Nil	--
18.	27	Lean gas obtained from natural gas	Nil	--
19.	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 No. 27.13 of the said Schedule, intended for use as fuel for the generation of electrical energy by electricity undertakings owned by or controlled by the Central Government or any State Government or any State Electricity Board or any local authority or a person licenced under Part II of the Indian Electricity Act, 1910 (9 of 1910) to supply electrical energy or a person who has obtained sanction under section 28 of the said Electricity Act, to engage in the business of supplying electrical energy, except those who produce electrical energy not for sale but produce it for their own consumption or for supply to their own undertakings.	Nil	3 and 4
20.	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 No. 27.13 of the said Schedule, intended for use as feedstock in the manufacture of fertilisers	Nil	3 and 4
21.	27	Residues of petroleum oils or oils obtained from bituminous minerals, including heavy petroleum stock, low sulphur heavy stock and other residual fuel oils falling under heading No. 27.13 of the said Schedule, intended for use otherwise than as feedstock in the manufacture of fertilisers	5%	3 and 4
22.	27	Low sulphur heavy stock (LSHS) used in a fertiliser plant during shut down and start up periods	5%	3 and 4
23.	27.10	Kerosene received by the factory from the refinery intended for use in the manufacture of linear alkylbenzene or heavy alkylate and returned by the factory to the refinery from where such kerosene is received. <i>Explanation:</i> For the purposes of the exemption, 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	Nil	--

linear alkyl benzene or heavy alkylate, the quantity of mineral oil, falling under heading No. 27.10 of the said Schedule, generated in such manufacture and returned by the factory to a refinery, declared as such under sub-rule (2) of rule 140 of the Central Excise Rules, 1944.

24.	27.11	<p>Liquified 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 Liquified Petroleum Gases (LPG) were received.</p> <p><i>Explanation:-</i> For the purposes of the exemption, the amount of Liquified Petroleum Gases consumed in the manufacture of propylene shall be calculated by subtracting from the quantity of Liquified Petroleum Gases received by the factory manufacturing propylene the quantity of Liquified Petroleum Gases returned by the factory to the refinery, declared as such under sub-rule (2) of rule 140 of the Central Excise Rules, 1944, from which such Liquified Petroleum Gases were received.</p>	Nil	--
25.	27.11	<p>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.</p> <p><i>Explanation:</i> For the purposes of the exemption, 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 sub-rule (2) of rule 140 of the Central Excise Rules, 1944, which supplied the said gases.</p>	Nil	--
26.	27 or 28	Synthesis gas, if used in the manufacture of Heavy Water	Nil	--
27.	27	Kerosene, that is to say, any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of 18 mm or more (determined in the apparatus known as smoke point lamp in the manner included in the Bureau of Indian Standards Specification ISI:1448 (P.31) - 1968 as in force for the time being) and is ordinarily used as an illuminant in oil burning lamps.	10%	--
28.	28	Sulphuric acid, oleum, oxygen and ammonia used in the manufacture of fertilisers	Nil	4
29.	28	Steam	Nil	--

30.	28	Sulphuric acid used in a fertiliser plant for demineralisation of water	Nil	--
31.	28	Ammonia used in a fertiliser plant in refrigeration and purification process	Nil	--
32.	2808.10 or 2809.00	All goods used in the manufacture of fertilisers	Nil	4
33.	28	Ammonium chloride and manganese sulphate intended for use- (a) as fertilisers; or (b) in the manufacture of fertilisers, whether directly or through the stage of an intermediate product	Nil	--
<i>Explanation.-</i> "Fertilisers" shall have the meaning assigned to it under the Fertiliser (Control) Order, 1985.				
34.	28	Gold potassium cyanide, manufactured from gold and used in the electronics industry	18% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods.	--
35.	28	Potassium iodate	8%	--
36.	28, 38 or 71	The following goods- (a) Catalysts, ingots, powder and sponge of any of the following metals, namely:-  (i) Gold (ii) Silver (iii) Platinum (iv) Palladium (v) Rhodium (vi) Iridium (vii) Osmium (viii) Ruthenium;  (b) compounds of the following metals, for making such catalysts and manufactured out of used or spent catalysts of such metals or metals recovered from old or used articles, or both, namely:-  (i) Gold (ii) Silver (iii) Platinum (iv) Palladium (v) Rhodium (vi) Iridium (vii) Osmium (viii) Ruthenium.	18% of the value of material, if any, added and the amount charged for such manufacture	--
37.	28 or 29	All chemicals used in the manufacture of centchroman	Nil	--
38.	28, 29 or 30	Anaesthetics	8%	--
39.	28 or 38	Silicon, in all forms	8%	--

40.	28	Gold potassium cyanide solution used within the factory of production for manufacture of zari	Nil	--
41.	28 or 29	The bulk drugs specified in List 1  <i>Explanation.</i> - For the purpose of this notification, 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	--
42.	30	Formulations manufactured from the bulk drugs specified in List 1.  <i>Explanation.</i> - For the purposes of this notification, 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 therapeutical 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	--
43.	28 or 29	The goods specified in List 2, used for the manufacture of bulk drugs as specified in List 1	Nil	4
44.	29	Bulk drugs, namely :- (i) Insulin (ii) Zidovudine	Nil	--
45.	30	Insulin and Zidovudine	Nil	--
46.	30	Desferrioxamine injection	Nil	--
47.	30	Deferiprone	Nil	--
48.	31	All goods, other than those which are clearly not to be used- (a) as fertilisers; or (b) in the manufacture of other fertilisers, whether directly or through the stage of an intermediate product	Nil	--
49.	32	Nitrocellulose lacquers produced in Ordnance factories belonging to the Central Government and intended for consumption for defence purposes or for supply to Central Government Departments	8%	--
50.	3201.00	All goods	8%	-

51.	32.04 or 38.09	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	—
52.	33	Henna powder, not mixed with any other ingredient	Nil	--
53.	3401.11, 3401.12 or 3401.19	Soap, if manufactured under a scheme for the sale of Janata soap	8%	5
54.	36.05	<p>Matches, in or in relation to the manufacture of which any one or more of the following mechanical processes is ordinarily carried on with the aid of power, namely:-</p> <p>(i) the process of giving -</p> <p>(a) the cardboard flats or strips, the configuration of a match box including the outer slide or the inner slide, or</p> <p>(b) the veneer flats or strips, the configuration of a match box including the outer slide or the inner slide with the use of match paper;</p> <p>(ii) frame filling;</p> <p>(iii) dipping of splints in the composition for match heads;</p> <p>(iv) filling of boxes with matches;</p> <p>(v) pasting of labels on match boxes or veneers or cardboards;</p> <p>(vi) affixing of the Central Excise stamps; and</p> <p>(vii) packaging,</p> <p>and cleared for home consumption by the manufacturer and if such Matches are-</p> <p>(1) packed in boxes or packs of not exceeding 40 matches each</p> <p>(2) packed in boxes of 50 matches each</p> <p>(3) packed in boxes of 300 matches each</p>	<p>Rs. 0.90 per hundred boxes/ packs</p> <p>Rs. 1.10 per hundred boxes</p> <p>Rs. 6.60 per hundred boxes</p>	<p>6</p> <p>6</p> <p>6</p>
55.	36.05	<p>Matches, in or in relation to the manufacture of which none of the following mechanical processes is ordinarily carried on with the aid of power, namely:-</p> <p>(i) The process of giving -</p> <p>(a) the cardboard flats or strips, the configuration of a match box including the outer slide or the inner slide, or</p> <p>(b) the veneer Flats or strips, the configuration of</p>		

- a match box including the outer slide or the inner slide with the use of match paper;
- (ii) frame filling;
- (iii) dipping of splints in the composition for match heads;
- (iv) filling of boxes with matches;
- (v) pasting of labels on match boxes or veneers or cardboards;
- (vi) affixing of the Central Excise stamps; and
- (vii) packaging,

and cleared for home consumption by the manufacturer and if such matches are-

		(1) packed in boxes/packs of not exceeding 40 matches each	Rs. 0.70 per hundred boxes/packs	6
		(2) packed in boxes of 50 matches each	Rs. 0.85 per hundred boxes	6
		(3) packed in boxes of 300 matches each	Rs. 5.10 per hundred boxes	6
56.	36.05	Matches, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power and when such Matches are-		
		(1) packed in boxes/packs of not exceeding 40 matches each	Rs. 0.20 per hundred boxes/packs	7
		(2) packed in boxes of 50 matches each	Rs. 0.25 per hundred boxes	7
		(3) packed in boxes of 300 matches each	Rs. 1.50 per hundred boxes	7
57.	36.05	Matches, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and cleared for home consumption by a manufacturer packed in-		
		(1) boxes or packs of not exceeding 40 matches each	Rs. 1.92 per hundred boxes	--



		(2) boxes of 50 matches each	Rs. 2.40 per hundred boxes	--
		(3) boxes of 300 matches each	Rs. 14.40 per hundred boxes	
58.	38	Concrete mix manufactured at the site of construction for use in construction work at such site	Nil	--
59.	38.22	Chemical reagents	Nil	8
60.	39	Cassette shell for audio cassette	8%	--
61.	39	PVC compound	18%	--
62.	39	Products of jute and phenolic resins manufactured by pultrusion process, containing atleast forty per cent. by weight of jute	18%	--
63.	39.01 to 39.14	Plastic materials reprocessed in India out of the scrap or the waste of goods falling within Chapter 39, 54, 55, 56, 59, 64, 84, 85, 86, 87, 90, 91, 92, 93, 94, 95 and 96	Nil	--
64.	39.20	Polyvinyl chloride (PVC) corrugated roofing sheets	18%	--
65.	39.20	Strips and tapes of polypropylene used in the factory of its production in the manufacture of polypropylene ropes	Nil	--
66.	39.20	Strips of plastics intended for weaving of fabrics or for manufacture of sacks or bags	13%	9
67.	39.20	Polyethylene coated paper or Polyethylene coated paper board, other than the following, namely:- (a) Products consisting of sheets of paper or paper board impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol, urea or formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; or (b) Products known commercially as "decorative laminates".	18%	--
68.	3920.21 or 3920.22	Cellophane	18%	--
69.	39.23, 39.24 or 39.26	All goods other than,- (i) goods of polyurethanes; (ii) insulated ware; and (iii) bags or sacks made out of fabrics (whether or not coated, covered or laminated with any other material) woven from strips or tapes of plastics; and fabrics for making such bags or		10

		sacks,-		
		(a) on aggregate value of clearances upto Rs. 85 lakhs, calculated from 2 nd June 1998 in the financial year 1998-99;	Nil	
		(b) on aggregate value of clearances exceeding Rs. 85 lakhs, calculated from 2 nd June 1998 lakhs in the financial year 1998-99;	5%	
		(c) on aggregate value of clearances upto Rs. 100 lakhs, in any other financial year;	Nil	
		(d) on aggregate value of clearances exceeding Rs. 100 lakhs, in any other financial year;	5%	
		<i>Explanation:</i> Any clearances for exports or any clearances of goods exempted from duty or chargeable to Nil rate of duty shall not be included in computing the aggregate value of clearances.		
70.	39.04	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	--
71.	39.17	Lay flat tubing	Nil	--
72.	39.03	Unexpanded polystyrene beads purchased by the Malaria Research Centre	Nil	11
73.	39 or 40	Nipples for feeding bottles	Nil	--
74.	40	Tread rubber compound, tread rubber, camel-back, cushion compound, cushion gum, tread gum and tread packing strips	15%	12
75.	4011.20 or 4013.20	Two-wheeler tyres or tractor rear tyres, and tubes for such tyres	13%	--
76.	4011.90 or 4013.90	Tyres and tubes for tyres	30%	--
77.	40.12	Tyre flaps, of rubber	30%	--
78.	4011.90 or 4013.90	(a) Tyres of a kind used on animal drawn vehicles or handcarts of size 5.00-19-6PR, 6.00-19-8PR, 7.00-19-10PR, 8.00-19-10PR or 6.00-20-8PR and inner tubes for such tyres used on animal drawn vehicles or handcarts	13%	13
		(b) Tyres of a kind used on animal drawn vehicles or handcarts of size 3.50-8 and inner tubes for such tyres used on animal drawn vehicles or handcarts	13%	13
79.	40.11, 40.12 or 40.13	Tyres, flaps and tubes used in the manufacture of - (a) power tillers of heading No.84.32 of the said Schedule; (b) two-wheeled or three-wheeled motor vehicles specially designed for use by handicapped persons	Nil	4

80.	40	Surgical rubber gloves or medical examination rubber gloves	8%	--
81.	44.06 or 44.07	100% wood free plain or pre-laminated particle or fibreboard, made from sugarcane bagasse or other agro-waste	Nil	--
82.	48	Paper splints for matches, whether or not waxed; Asphaltic roofing sheets	Nil	--
83.	48	Corrugated paper or paperboard or converted types of paper or paperboard, intended for the manufacture of goods falling under sub-heading No.4819.12 of the said Schedule	Nil	14
84.	48	(a) Paper and paperboard or articles made therefrom 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 sarkanda) or rags.	8%	15
		(b) Paper and paperboard or articles made therefrom 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 sarkanda) or rags.	5%	16
85.	48.02	(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, Bharatiya Reserve Bank Note Mudran Limited, Mysore, or the Bharatiya Reserve Bank Note Mudran Limited, Salbony; (b) Intermediate products arising during the course of manufacture of the aforesaid, and used within the factory of its production for pulping	Nil	--
86.	48.18	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	8%	--
87.	5105.10	Carded wool used captively in the manufacture of yarn of wool	Nil	--
88.	5105.10	Carded wool, popularly known as 'lefa' intended for making hand spun yarn of upto 10 counts	Nil	--
89.	51.06 or 51.07	Yarn of wool purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account	Nil	17

90.	51.06	Yarn of wool of counts upto 10 in plain (straight) reel hanks, whether single or multiple (folded) and intended for manufacturing carpets	Nil	--
91.	5110.10 or 5111.10	Woven fabrics of wool, if no credit under rule 57A or 57B or rule 57Q of the Central Excise Rules, 1944, has been availed	Nil	--
92.	51.10 or 51.11	<p>Fabrics woven on handlooms, namely,-</p> <p>(a) certified as “khadi” by the Khadi and Village Industries Commission;</p> <p>(b) processed without the aid of power or steam;</p> <p>(c) processed with the aid of power by a factory owned by a registered handloom co-operative society or any organisation set up or approved by Government for the purpose of development of handlooms; or</p> <p>(d) processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms.</p> <p><i>Explanation.</i>-For the purpose of the fabrics woven on handlooms, “independent processor” means a manufacturer who is engaged exclusively in the processing of fabrics with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn of wool or weaving of woollen fabrics.</p>	Nil	--
93.	51.10 or 51.11	Fabrics of wool, woven on looms other than handlooms and subjected to any process, not containing any worsted yarn or made of shoddy yarn or melton cloth (made of shoddy yarn), where the value of such fabrics does not exceed Rs. 100 per square metre	Nil	--
94.	51.10 or 51.11	<p>Woven fabrics of wool when subjected to any one or more of the following processes, namely:-</p> <p>(a) Calendering with plain rollers;</p> <p>(b) Blowing (steam pressing).</p>	Nil	18
95.	5205.11, 5205.19, 5206.11 or 5206.12	<p>Cotton yarn, not containing synthetic staple fibres-</p> <p>(i) supplied in plain (straight) reel hanks; or</p> <p>(ii) sent outside the factory of production for conversion into hank yarn in plain (straight) reel hanks under rule 96E of the Central Excise Rules, 1944; or</p> <p>(iii) used captively in the factory of production</p>	Nil	--

for conversion into hank yarn in plain (straight) reel hanks.

96.	5205.11, 5205.19, 5206.11 or 5206.12	The following goods purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account, namely :-  (a) Cotton yarn (not containing synthetic staple fibres), supplied in cross reel hanks; or  (b) Cotton yarn, containing polyester staple fibre and not containing any other textile material, in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content.	Nil	17
97.	5205.11, 5205.19, 5206.11 or 5206.12	Cotton yarn, not containing synthetic staple fibres	5%	--
98.	52.05 or 52.06	Cotton yarn (not containing synthetic staple fibre), wound on cones on doubling machine and produced out of cotton yarn, in plain (straight) reel hanks, on which the appropriate duty of excise has already been paid and meant for conversion into two fold yarn and then reeling into plain (straight) reel hanks	Nil	--
99.	5207.10, 5208.10 or 5209.10	Woven fabrics of cotton	Nil	--
100.	5207.10	Woven fabrics (not containing any other textile material) of cotton not subjected to any process when manufactured in a factory belonging to multi-locational composite mill  <i>Explanation.-</i> Multi-locational composite mills means a public limited company which is engaged in the processing of fabrics with the aid of power along with spinning of yarn from fibres and weaving or knitting or crocheting of fabrics in one or more factories, owned by the same public limited company.	5%	19
101.	5208.10, 5209.10, 5511.10, 5512.10, 5513.10 or 5514.10	Woven fabrics not subjected to any process when manufactured by a factory belonging to a multi-locational composite mill  <i>Explanation.-</i> Multi-locational composite mills means a public limited company which is engaged in the processing of fabrics with the aid of power along with spinning of yarn from fibres and weaving or knitting or crocheting of fabrics in one or more factories, owned by the same public limited	12%	19

		company.		
102.	52, 54 or 55	Pleated or embossed fabrics manufactured out of processed fabrics on which the appropriate duty of excise has already been paid	Nil	--
103.	52.07, 52.08 or 52.09	Cotton fabrics intended for use in the manufacture of cotton absorbent lint	Nil	--
104.	52.07, 52.08 or 52.09	Khadi, that is to say, any cloth woven on a handloom in India either wholly from cotton yarn or in admixture with silk or woollen yarn, handspun in India and certified as Khadi by an officer duly authorised in this behalf by the Khadi and Village Industries Commission.	Nil	--
105.	52.07, 52.08 or 52.09	Poly Vastra, that is to say, any cloth containing cotton and polyester woven on handloom from yarns hand spun in India and certified as Poly Vastra by an officer duly authorised in this behalf by the Khadi and Village Industries Commission and processed by a factory owned by the Khadi and Village Industries Commission or any organisation approved by the Khadi and Village Industries Commission for the purpose of processing of Poly Vastra	Nil	--
106.	52.07, 52.08 or 52.09	Cotton fabrics processed without the aid of power or steam  <i>Explanation.-</i> For the purpose of the cotton fabrics subjected to the process of colour fixation by passing steam over such fabrics shall be deemed to have been processed without the aid of steam.	Nil	--
107.	52.07, 52.08 or 52.09	Cotton fabrics woven on handlooms and processed with the aid of power or steam by a factory owned by a registered handloom co-operative society or any organisation set up or approved by the Government for the purpose of development of handlooms	Nil	--
108.	52.07, 52.08 or 52.09	Cotton fabrics woven on handlooms and processed with the aid of power or steam by independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms,-  (a) not containing polyester and of a value not exceeding Rs. 30 per square metre; (b) other (whether or not containing polyester).	2% 4.8%	-- --
		<i>Explanation.-</i> For the purposes of cotton fabrics woven on handlooms, the expression “independent processor” means a manufacturer, who is engaged exclusively in the processing of fabrics with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn of cotton or		

weaving of cotton fabrics

109.	52.07, 52.08 or 52.09	Fabrics woven on looms other than handlooms and subjected to any process with the aid of power or steam, of cotton (not containing any other textile materials) where the value of the fabrics does not exceed Rs. 30 per square metre	5%	--
110.	52.07, 52.08 or 52.09	<p>Woven fabrics of cotton when subjected to any one or more of the following processes, namely :-</p> <ol style="list-style-type: none"> <li>(1) Calendering (other than calendering with grooved rollers);</li> <li>(2) Flannelite raising;</li> <li>(3) Stentering;</li> <li>(4) Damping on grey and bleached sorts;</li> <li>(5) Back filling on grey and bleached sorts;</li> <li>(6) Singeing, that is to say, burning away of knots and loose ends in the fabrics;</li> <li>(7) Scouring, that is to say, removing yarn size and natural oil found in cotton;</li> <li>(8) Cropping or butta cutting;</li> <li>(9) Curing or heat setting;</li> <li>(10) Padding, that is to say, applying starch or fatty material on one or both sides of the fabric;</li> <li>(11) Expanding; or</li> <li>(12) Hydro-extraction with the aid of power, that is to say, mechanically extracting or mechanically squeezing out water from the fabric.</li> </ol>	Nil	18
<p><i>Explanation.-I.</i> For the purposes of the woven fabrics of cotton, “calendering” shall include processing of cotton fabrics with the aid of zero-zero machine without a stenter attachment.</p> <p><i>Explanation.-II</i> The exemption to the woven fabrics of cotton shall not apply to fabrics commonly known as “denim fabrics” or fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.</p>				
111.	5307.11, 5307.12, 53.10, 5607.10, 5702.12, 5703.20, 58.01, 58.02, 58.06, 6305.10	Goods of jute	Nil	--
112.	56.02	Jute felt	Nil	
113.	53.04 or 53.08	Sisal and manila fibre and yarn thereof, in relation to the manufacture of which no process is ordinarily	Nil	--

carried on with the aid of power

114.	5309.10 or 5311.10	The following goods, if no credit under rule 57A or 57B or rule 57Q of the Central Excise Rules, 1944 has been availed, namely:- (a) Woven fabrics of flax; or (b) Woven fabrics of ramie.	Nil	--
115.	5306.11, 5306.19 or 5308.14	The following goods, namely :- (a) Flax yarn containing 85% or more by weight of flax; (b) Ramie yarn containing 85% or more by weight of ramie;	5%	--
116.	5204.90, 54.01 or 55.08	Sewing thread	15%	--
117.	53.11	Woven fabrics of ramie	8%	--
118.	5402.10, 5402.41, 5402.49, 5402.51, 5402.59, 5402.61 or 5402.69	Nylon filament yarn or polypropylene multifilament yarn of 210 deniers with tolerance of 4 per cent.	Nil	--
119.	5404.10	Nylon monofilament yarn, of denierage 210, 330, 420, 630, 840, 1050, 1260 or 1680, with tolerance of 4 per cent.	Nil	--
120.	54.02	The following goods, namely :- (a) Nylon filament yarn above 750 deniers; (b) Nylon filament yarn (other than textured) of denierage 400 and above and of tenacity exceeding 6.5 grams per denier; or (c) Polyester filament yarn (other than textured) of denierage above 750 and of tenacity exceeding 6.5 grams per denier.	18%	--
121.	5402.32 or 5402.52	Twisted polyester filament yarn manufactured out of textured or draw-twisted polyester filament yarn falling within Chapter 54 of the said Schedule on which the appropriate duty of excise under the said Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975), has already been paid	Nil	--
122.	5402.31 or 5402.51	Twisted nylon filament yarn manufactured out of nylon filament yarn including crimped or textured nylon filament yarn falling within Chapter 54 of the said Schedule on which the appropriate duty of excise under the said Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975), has already been paid	Nil	--
123.	5403.20 or 5403.32	Twisted viscose filament yarn manufactured out of viscose filament yarn including textured viscose filament yarn falling within Chapter 54 of the said	Nil	--



Schedule on which the appropriate duty of excise under the said Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975), has already been paid

124.	5402.39 or 5402.59	Twisted polypropylene filament yarn manufactured out of polypropylene filament yarn on which appropriate duty of excise under the said Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975), has already been paid	Nil	--
125.	54.02	Spandex yarn	13%	--
126.	5404.10	Monofilament of high density polyethylene or polypropylene, if no credit under rule 57A or 57B or 57Q of the Central Excise Rules, 1944 has been availed	Nil	--
127.	5403.20, 5403.31, 5403.32 or 5403.41	Viscose filament yarn purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account	5%	17
128.	5406.21, 5406.22, 5406.23 or 5406.29	Fabrics of polyester filament yarn containing cotton and polyester staple fibre in which the proportion of polyester staple fibre or filament yarn or both is less than 70% by weight of the total fibre content and processed by a factory owned by a registered handloom co-operative society or any organisation set up or approved by the Government for the purpose of development of handlooms	Nil	--
129.	5406.21, 5406.22, 5406.23, 5406.29, 5407.21, 5407.22, 5407.23 or 5407.29	Woven fabrics (excluding fabrics of polyester filament yarn containing cotton and polyester staple fibre in which the proportion of polyester staple fibre or filament yarn or both is less than 70% by weight of the total fibre content), processed without the aid of power or steam, with or without the use of machines	Nil	--
130.	5406.21, 5406.22, 5406.23, 5406.29, 5407.21, 5407.22, 5407.23 or 5407.29	Fabrics, woven on handlooms and,- (a) processed without the aid of power or steam; or (b) processed with the aid of power or steam by a factory owned by a registered handloom co-operative society or any organisation set up or approved by Government for the purpose of development of handlooms.	Nil	--
131.	5406.10 or 5407.10	Woven fabrics	Nil	--

132.	5501.20	Polyester tow consumed within the factory of production in the manufacture of polyester staple fibre	Nil	--
133.	55.05	All goods produced in a factory other than a factory producing man-made staple fibres or man made filament yarns of organic polymers by manufacturing processes, either by polymerisation of organic polymers or chemical transformation of natural organic polymers, irrespective of whether such factory produces such man-made fibres or filaments only or also manufactures any other goods	18%	--
134.	55.10	Yarn of artificial staple fibre in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power	Nil	--
135.	55.10	Yarn of artificial staple fibre (not containing synthetic staple fibres) - (a) supplied in plain (straight) reel hanks; or (b) used captively in the factory of production for conversion into hank yarn in plain (straight) reel hanks.	Nil	--
136.	55.09 or 55.10	The following goods if purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account, namely:-  (a) yarn of counts not exceeding 25 of artificial staple fibre, not containing synthetic staple fibres and supplied in cross reel hanks;  (b) yarn of polyester staple fibre containing cotton (not containing any other textile material) and in which the proportion of polyester staple fibre is less than 70 per cent. by weight of the total fibre content;  (c) yarn of polyester staple fibre containing cotton, ramie or artificial staple fibre or any on or more of these fibres (not containing any other textile material) and in which the proportion of polyester staple fibre is less than 70 per cent. by weight of the total fibre content; or  (d) yarn of artificial staple fibre containing polyester staple fibres (not containing any other textile material) and in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content and in or in	Nil	17

relation to the manufacture of which any process is ordinarily carried on with the aid of power.

137.	55.10	Yarn of counts exceeding 25 of artificial staple fibre (not containing synthetic staple fibres) supplied in cross reel hanks and purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account	8%	17
138.	51.06, 51.07, 5205.19, 5206.12, 5402.61, 5402.62, 5402.69, 5403.41, 5403.42, 5403.49 5509.19, 5509.22, 5509.32, 5509.42, 5509.50, 5509.60, 5509.90, 5510.12 or 5510.90	Multiple (folded) or cabled yarn manufactured in a factory which does not have the facilities (including plant and equipment) for producing single yarn.	Nil	20
139.	51.06, 51.07, 5205.11, 5205.19, 5206.11, 5206.12, 5509.11, 5509.19, 5509.21, 5509.22, 5509.31, 5509.32, 5509.41, 5509.42, 5509.50, 5509.60, 5509.90, 5510.11, 5510.12 or 5510.90	Dyed, printed, bleached or mercerised yarn, whether single, multiple (folded) or cabled, manufactured in a factory which does not have the facilities (including plant and equipment) for producing single yarn	Nil	20
140.	5402.31, 5402.32, 5402.39, 5402.41, 5402.42, 5402.43, 5402.49, 5402.51, 5402.52, 5402.59, 5402.61, 5402.62, 5402.69, 5403.20, 5403.31, 5403.32, 5403.33, 5403.39, 5403.41, 5403.42 or 5403.49	Dyed, printed, bleached or mercerised yarn, whether single, multiple (folded) or cabled, manufactured in a factory which does not have the facilities (including plant and equipment) for producing single yarn	Rs. 9 per kg.	21
141.	5402.31, 5402.32, 5402.39, 5402.41, 5402.42, 5402.43, 5402.49, 5402.51, 5402.52, 5402.59, 5402.61, 5402.62, 5402.69, 5403.20, 5403.31, 5403.32, 5403.33, 5403.39,	Dyed, printed, bleached or mercerised yarns, whether single, multiple (folded) or cabled, manufactured in a factory which does not have the facilities (including plant and equipment) for producing single or draw twisted or texturised yarn	Nil	22

	5403.41, 5403.42 or 5403.49			
142.	55.10	Cellulosic spun yarn (not containing synthetic staple fibre) produced out of cellulosic spun yarn (not containing synthetic staple fibre) in plain (straight) reel hanks, on which the appropriate duty of excise has already been paid, wound on cones on doubling machine and meant for conversion into two fold yarn and then reeling into plain (straight) reel hanks	Nil	--
143.	52.05, 52.06, 54.02, 54.03, 55.09 or 55.10	Yarn subjected to beaming, warping, wrapping, winding or reeling or any one or more of these processes, with or without the aid of power and produced out of yarn falling within Chapters 52,54 or 55 of the said Schedule, on which the appropriate duty of excise under the said Schedule or as the case may be, the additional duty leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975), has already been paid	Nil	--
144.	52, 54 or 55	Yarn consumed within the factory of production in the manufacture of multiple (folded) or cabled yarn, whether or not dyed, printed, bleached or mercerised, and such multiple (folded) or cabled yarn is purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account	Nil	--
145.	55.11, 55.12, 55.13 or 55.14	<p>Fabrics of man made staple fibres woven on looms other than handlooms and processed without the aid of power or steam, with or without the use of machines, other than the following, namely :-</p> <p>(a) Fabrics containing only polyester and cotton in which the proportion of polyester staple fibre is less than 70% by weight of total fibre content; or</p> <p>(b) Fabrics containing only polyester staple fibre and any one or more of the following fibres, namely, cotton, ramie and artificial fibre in which the proportion of polyester staple fibre is more than 40% but less than 70% by weight of total fibre content.</p>	Nil	--
146.	55.11, 55.12, 55.13 or 55.14	Fabrics of man made staple fibres woven on handlooms and processed without the aid of power or steam, or fabrics of man made staple fibres woven on handlooms processed with the aid of power or steam by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Cooperative Society approved by	Nil	--

Government of India for the development of Handlooms, other than the following, namely :-

(a) fabrics containing only polyester and cotton in which the proportion of polyester staple fibre is less than 70% by weight of total fibre content; or

(b) fabrics containing only polyester staple fibre and any one or more of the following fibres, namely, cotton, ramie and artificial fibre in which the proportion of polyester staple fibre is more than 40% but less than 70% by weight of total fibre content.

147.	55	Fabrics woven on handlooms, containing only polyester and cotton in which the proportion of polyester staple fibre is less than 70% by weight of total fibre content or containing only polyester staple fibre and any one or more of the following fibres, namely, cotton, ramie and artificial fibre in which the proportion of polyester staple fibre is more than 40% but less than 70% by weight of total fibre content, and processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms	Nil	--
148.	55	<i>Poly Vastra</i> , that is to say, any cloth containing cotton and polyester woven on handloom from yarns hand spun in India and certified as Poly Vastra by an officer duly authorised in this behalf by the Khadi and Village Industries Commission and processed by a factory owned by the Khadi and Village Industries Commission or any organisation approved by the Khadi and Village Industries Commission for the purpose of processing of Poly Vastra	Nil	--
149.	55	Synthetic fabrics consumed within the factory in which it is produced for the manufacture of shoddy blankets falling within Chapter 63 of the said Schedule provided that such fabrics are manufactured out of shoddy yarn and in respect of such blankets exemption from the whole of the duty of excise leviable thereon, is not availed of	Nil	--
150.	55	Synthetic fabrics processed within the factory in which it is produced for the manufacture of shoddy blankets falling within Chapter 63 of the said Schedule provided that such fabrics are manufactured out of shoddy yarn and the value of synthetic shoddy blankets manufactured out of such fabrics does not exceed one hundred rupees per square metre and the procedure set out in Chapter X	Nil	--

of the Central Excise Rules, 1944 is followed if the said fabrics are processed elsewhere than in the factory of production

151.	54 or 55	Woven fabrics of man made fibres subjected to any one or more of the following processes, namely :- (1) Calendering with plain rollers; (2) Singeing, that is to say, burning away of knots and loose ends in the fabrics; (3) Padding, that is to say, application of natural starch to one or both sides of the fabrics; (4) Back filling, that is to say, application of starch to one side of the fabrics; (5) Cropping, that is to say, cutting away mechanically of loose ends from the fabrics; (6) Hydro-extraction, that is to say, mechanically extracting, or mechanically squeezing out water from the fabric; or (7) The process of blowing (steam pressing) carried on woven fabrics of acrylic fibre.	Nil	18
152.	5511.10, 5512.10, 5513.10 or 5514.10	Unprocessed fabrics of synthetic or artificial staple fibres	Nil	--
153.	52, 54 or 55	Fabrics of cotton or man made fibres woven in a prison and subjected to further process outside the prison by an independent processor or a composite mill	Nil	23
154.	55.09 or 55.10	Yarn of shoddy upto 10 counts, if made out of used or new rags	<b>8%</b>	--
155.	5601.10	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	8%	--
156.	56.05	Metallic yarn (imitation zari)	Nil	
157.	56.07 or 56.09	All goods made without the aid of power	Nil	--
158.	56.07	All goods made from yarn, monofilament, tapes or strips on which the appropriate duty of excise leviable under the said Schedule or, as the case may be, the additional duty leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975), has already been paid	Nil	--
159.	53 or 56	Sisal and manila twist yarn, thread, ropes and twine, all sorts, if consumed within the factory in which it is produced for the manufacture of sisal and manila products falling under Chapters 53, 56, 57 or 63 of the said Schedule	Nil	--
160.	5801.11, 5801.91, 5802.41, 5802.51, 5804.19, 5806.10	Fabrics not subjected to any process, of wool or of fine animal hair or of other textile material (other than cotton or man made fibre or jute) if no credit	Nil	--

	or 5806.39	under rule 57A or 57B of the Central Excise Rules, 1944 has been availed.		
161.	5801.21, 5802.21, or 5802.51	Woven pile fabrics, woven chennille fabrics, terry towelling and similar terry fabrics and tufted textile fabrics, of cotton (not containing any other textile material) upto a value of Rs 30 per square metre	5%	--
162.	5801.22, 5802.22, or 5802.52	Woven pile fabrics, woven chennille fabrics, terry towelling and similar terry fabrics and tufted textile fabrics, of cotton (not containing any other textile material) upto a value of Rs 30 per square metre	5%	--
163.	5806.10	Narrow woven fabrics of cotton or man made fibres, whether or not processed,- (a) of cotton (not containing any other textile material) and of value not exceeding Rs. 30 per square metre; (b) other	5% 12%	
164.	5806.31 or 5806.32	Narrow woven fabrics of cotton or man-made fibres	Nil	--
165.	58.01, 58.02 or 58.06	All goods in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power or steam.	Nil	--
166.	5804.11 or 5804.12	Lace	8%	--
167.	58.05	Embroidery, other than those not subjected to any process	Nil	--
168.	5806.39	The following goods, namely :- (a) Hair belting of wool; or (b) Strips of jute made from fabrics on which the appropriate duty of excise under the said Schedule has already been paid and intended for supply to the Indian Army.	Nil	--
169.	59.03	Fabrics of jute, impregnated, coated, covered or laminated with plastics, if appropriate duty of excise has already been paid on such base fabrics of jute	Nil	--
170.	5906.99	Rubberised textile fabrics, if no credit under rule 57A or 57B of the Central Excise Rules, 1944 has been availed	Nil	--
171.	59.10	Unprocessed cotton belting, woven	Nil	--
172.	59	Printing frames intended for use either within the factory of production or in any other factory of the same manufacturer, in printing of textile fabrics and in respect of use in the said other factory, the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed	Nil	--
173.	60.01 or 60.02	Knitted or crocheted fabrics processed without the	Nil	--

aid of power or steam.

174.	6001.11, 6001.21, 6001.91, 6002.42 or 6002.92	Knitted or crocheted fabrics of cotton	Nil	--
175.	60	All goods in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power (other than goods falling under sub-heading No.6002.10) of textile materials (other than cotton or man made fibre) not subjected to any further process, provided no credit under rule 57A or 57B or 57Q of the Central Excise Rules, 1944 has been availed	Nil	--
176.	6001.12, 6001.22, 6001.92, 6002.20 6002.43 or 6002.93	Unprocessed knitted or crocheted fabrics	Nil	--
177.	63	Made up textile articles made out of handloom fabrics	Nil	--
178.	63.01	The following blankets, the value of which does not exceed Rs.100 per square metre, namely:- (a) blankets of wool; (b) blankets of yarn of shoddy falling under heading No.55.09 or heading No.55.10 of the said Schedule	Nil	--
179.	6301.90	Jute blankets	Nil	--
180.	53, 59 or 63	Rot proofed jute products, laminated jute products and fire resistant jute products, provided the appropriate duty of excise under the said Schedule has already been paid on the unprocessed jute manufactures used in the manufacture of such jute products	Nil	--
181.	66.01	Umbrellas, sun umbrellas and parts thereof	Nil	--
182.	68.07	The following goods, namely :- (i) Articles of mica; (ii) Mosaic tiles, that is to say, tiles known commercially as 'mosaic tiles'; (iii) Goods manufactured at the site of construction for use in construction work at such site; (iv) Lightweight (solid or hollow) concrete building blocks	Nil	--
183.	68.07	Goods manufactured by Nirman Kendras and Nirmithi Kendras	Nil	24
184.	6807.10	Goods, in which more than 25% by weight of red mud, press mud or blast furnace slag or one or more	Nil	--



of these materials, have been used

185.	68	Goods, in which not less than 25% by weight of fly-ash or phospho-gypsum or both have been used	Nil	25
186.	69	Stoneware, which are only salt glazed	Nil	--
187.	69	Roofing tiles (including tiles used for roofing such as ridge tiles, ventilator tiles, smoke tiles, valley tiles, sky-light tiles and ceiling tiles.)	Nil	--
188.	68 or 69	Sand lime bricks	Nil	--
189.	70	Glassware produced by mouth-blown process	8%	--
190.	70	Optical glass manufactured by the Central Glass and Ceramic Research Institute, Calcutta and intended for use by any Department of the Central Government	Nil	--
191.	70.07 , 70.08 and 70.10 to 70.14	Glassware produced by semi-automatic process, that is to say, where molten glass is taken to the first mould manually and where either compressed air or mechanically operated press is used	13%	--
192.	71	Primary gold converted with the aid of power from any form of gold <i>Explanation.</i> - For the purposes of the exemption, "primary gold" means gold in any unfinished or semi-finished form and includes ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	--
193.	71	(I) Articles of - (a) gold; (b) silver; (c) platinum; (d) palladium; (e) rhodium; (f) iridium; (g) osmium; or (h) ruthenium;  (II) Ornaments and the like articles made of gold or silver or both, whether or not set - (a) with stones or gems (real or artificial), or with pearls (real, cultured or imitation); or (b) with stones, gems and pearls of the kind mentioned at (a) or any combination thereof;  (III) Strips, wires, sheets, plates and foils of gold, used in the manufacture of articles of jewellery and parts thereof;  (IV) Precious and semi-precious stones, synthetic stones and pearls  <i>Explanation.</i> - For the purposes of the exemption:- (i) "ornament" means a thing, in any finished form, meant for personal adornment or for the adornment of any idol, deity or any other object of religious worship, made of, or manufactured from, gold or silver or both, whether or not set with stones or	Nil  Nil  Nil  Nil	--

gems (real or artificial) or with pearls (real, cultured or imitation), or with all or any of them and includes parts, pendants or broken pieces of ornaments;

(ii) “metal” shall include,-

(a) any alloy in which any of the metals specified in this entry at item No. (I) above 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;

(iii) “articles” in relation to gold shall mean any thing (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.

194.	71	Silver, 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	--
195.	72	Stainless steel circles cut on job work, for use in the manufacture of utensils	Nil	26
196.	73	Stainless steel coin blanks manufactured by Salem Steel Plant and supplied to a Government of India Mint for coining of coins	Nil	--
197.	73	Forgings and forged products of iron or steel used in the manufacture of parts and accessories of cycles and cycle rickshaws falling under Chapter 40, 73, 83, 85, 87 or 95	Nil	4
198.	73	Castings and forgings, cleared for manufacture of sewing machines or chaff cutters (whether known as toka machine or by any other name) used for cutting animal fodder	Nil	27
199.	40, 73, 83, 85, 87 or 95	Parts and accessories of cycles and cycle rickshaws	Nil	--
200.	73.10	Metal containers	Nil	28
201.	73.10 and 73.26	Mathematical boxes, geometry boxes and colour boxes	Nil	--
202.	73.21 or 74.17	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy	Nil	--
203.	73.21 and 94.05	Bio-gas stoves and hot plates of iron or steel; bio-gas lights	Nil	29

204.	73.23 or 7615.10	Table, kitchen or other household articles and parts thereof, other than pressure cookers and parts of pressure cookers	Nil	--
205.	74.02 or 74.03	Unrefined copper and unwrought copper, intended for use in the manufacture of utensils or handicrafts	Nil	30
206.	74.09 and 74.10	Copper strip and foil, intended to be used for manufacture of imitation "Zari"	Nil	--
207.	74.09	All goods other than trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of utensils or handicrafts	Nil	30
208.	74.09	Trimmed or Untrimmed sheets or circles of copper, intended for use in the manufacture of handicrafts or utensils	Rs. 3100/- per metric tonne	31
209.	76.01	Unwrought aluminium, whether or not alloyed, intended for use in manufacture of utensils	Nil	32
210.	7604.21, 7604.29, 7604.30, 76.08 and 76.09	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	4
211.	76.06	Aluminium plates and sheets (other than circles), intended for use in manufacture of utensils	Nil	33
212.	76.06	Aluminium circles	Rs. 2500/- per metric tonne	33
213.	76.08	Aluminium pipes conforming to the specifications in Indian Standards 7092 (Part I or II) of the Bureau of Indian Standards and having outside diameter of-  (i) 5.08 centimeters and wall thickness of 1.27 millimeters, (ii) 6.35 centimeters and wall thickness of 1.27 millimeters, (iii) 7.62 centimeters and wall thickness of 1.27 millimeters, (iv) 8.89 centimeters and wall thickness of 1.27 millimeters, (v) 10.16 centimeters and wall thickness of 1.27 millimeters, (vi) 12.70 centimeters and wall thickness of 1.32 millimeters, (vii) 15.24 centimeters and wall	8%	34

		thickness of 1.47 millimeters, (viii) 17.78 centimeters and wall thickness of 1.63 millimeters, (ix) 20.32 centimeters and wall thickness of 1.83 millimeters.		
214.	76.12	Metal containers, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power	Nil	--
215.	82.06	Tools put up in sets	Nil	35
216.	82.11 or 82.14	Knives	8%	--
217.	82	Pencil sharpeners and blades thereof	Nil	--
218.	84	The Coir processing machinery specified in List 3	Nil	36
219.	84	Spinnerettes made, <i>inter-alia</i> , of Gold, Platinum and Rhodium or any one or more of these metals, when cleared in exchange of worn-out or damaged spinnerettes	13%	37
220.	84 or 87	Parts and components of motor vehicles, manufactured in a factory and used within any other factory of the same manufacturer in or in relation to the manufacture of goods, falling under sub-heading Nos. 8702.90, 8704.20, 8706.29 and 8706.42  <i>Explanation.-</i> For the purposes of this exemption, value of the parts and components of motor vehicles shall be equal to sixty per cent. of the value of such parts and components as determined under section 4 of the Central Excise Act, 1944 (1 of 1944), when sold by the manufacturer as spare parts or spare components	Rate of duty applicable on the said parts and components of motor vehicles	--
221.	84.08	Diesel engines upto 10 HP	8%	--
222.	84.15 or 84.18	Air-conditioners, refrigerators and water coolers required by foreign privileged organisation or any privileged person	Nil	38
223.	84.10	Turbines for hydro-electric equipment of a capacity not exceeding 15 MW	8%	--
224.	84.70	Electronic pocket calculators	8%	--
225.	85	Equipment for rural telecommunication network, specified in List 4	13%	39
226.	85.24	Recorded video cassettes intended for television broadcasting and supplied in formats such as U-matic, Betacam or any similar format	Nil	--
227.	85.24	The following goods, namely:-	Nil	40

		(a) Sound recorded magnetic tapes of width not exceeding 6.5 millimeters, whether in spools , or reels or in other form of packing		
		(b) Television and sound recording media such as video tapes and video discs		
228.	85.27	Pagers, that is, an instrument, apparatus or appliance which is a non-speech, one way personal calling system with alert and has the capability of receiving, storing and displaying numeric or alpha-numeric messages.	13%	--
229.	85.28	Colour Television receivers,-		--
		(i) where the retail sale price is declared on the package, at the time of clearance from the factory of production;	18%	
		(ii) in other cases-		
		(a) Of screen size upto 36 cm	Rs.1500 per set	
		(b) Of screen size exceeding 36 cm but not exceeding 54 cm	Rs. 2400 per set	
		(c) Of screen size exceeding 54 cm but not exceeding 68 cm	Rs. 3500 per set	
		(d) Of screen size exceeding 68 cm	Rs. 5400 per set	
		<i>Explanation.-</i> '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 the sole consideration for such sale.		
230.	85.28	All goods other than colour television receivers	18%	--
231.	85.28	All goods (monochrome)	Nil	--
232.	85.29	Television chassis (populated printed circuit board) used for the manufacture of broadcast television receiver sets (monochrome) other than video monitors, video projectors and projection television sets.	Nil	4
233.	85.36	Switches, plugs, sockets, fuses, lamp holders and ceiling roses	13%	41
234.	85.36	Switches, plugs, sockets, fuses, lamp holders and ceiling roses, if no credit of the duty paid on the inputs used in the manufacture of such goods has	8%	41

been availed of by the manufacturer under rule 57A or 57B of the Central Excise Rules, 1944.

235.	86.01 to 86.06	All goods	Nil	42
236.	87	Motor vehicle falling under - (i) sub-heading No. 8702.10 or 8703.90, which after clearance has been registered for use solely as ambulance; or (ii) sub-heading No. 8703.90, which after clearance has been registered for use solely as taxi	15%  25%	43
237.	87	Electrically operated vehicles, namely, trolley buses, platform trucks, works trucks, tow tractors, two or three wheeled motor vehicles; and battery powered road vehicles	8%	--
<p><i>Explanation.-</i> For the purposes of the exemption, “electrically operated trolley buses” means trolley buses which are run solely on electrical energy derived from an external source, and “electrically operated platform trucks”, “electrically operated work trucks” and “electrically operated tow tractors” respectively means platform trucks, work trucks or tow tractors which are run solely on electrical energy derived from one or more electrical batteries which are fitted to such vehicles and “battery powered road vehicles” means road vehicles which are run solely on electrical energy derived from one or more electrical batteries fitted to such road vehicles.</p>				
238.	87	Chassis for battery powered road vehicles	8%	4
239.	87.02, 87.04 or 87.06	Three or more axled motor vehicles and chassis therefor (other than articulated vehicles and chassis therefor).	15%	--
<p><i>Explanation.-</i> For the purposes of the exemption, “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.</p>				
240.	87.03	Cars for physically handicapped persons	25%	44
241.	87.05	Special purpose motor vehicles	Nil	45
242.	87.06	Motor chassis for vehicles of heading No. 87.04 (other than petrol driven) fitted with engines, whether or not with cab	15%	--
243.	87.14	Parts and accessories of vehicles of heading No. 87.12	Nil	--
244.	87.02, 87.03 or 87.04	(i) All goods of heading No. 87.02; (ii) Motor vehicles for the transport of goods (other	Nil	46

than those specially designed for the transport of compressed or liquified gases), falling under heading No. 87.04; and

(iii) three wheeled motor vehicles

245.	45, 48, 68, 73, 85 or 87	Parts of main battle tanks	Nil	4 and 47
246.	87.01	Tractors of engine capacity exceeding 1800cc, on which weightlifting or other specialised material handling equipment is mounted, fitted or fixed;  <i>Explanation.</i> - For the purposes of the exemption, the value of tractors shall be the value of the tractors excluding the value of weightlifting or other specialised material handling equipment mounted, fitted or fixed on them.	13%	--
247.	87.09	Tractors of the type used on railway station platforms, on which weightlifting or other specialised material handling equipment is mounted, fitted or fixed.  <i>Explanation.</i> - For the purposes of the exemption, the value of tractors shall be the value of the tractors excluding the value of weightlifting or other specialised material handling equipment mounted, fitted or fixed on them.	15%	--
248.	87.02, 87.03, 87.04 or 87.16	(1) Motor vehicles manufactured by a manufacturer, other than the manufacturer of the chassis -  (i) for the transport of more than 6 persons but not more than 12 persons, excluding the driver; or  (ii) for the transport of more than 12 persons, excluding the driver ; or  (iii) for the transport of not more than 6 persons, excluding the driver ; or  (iv) for the transport of goods, other than petrol driven ; or  (v) for the transport of goods, other than at (iv) above.  (2) Vehicles of heading No. 87.16 manufactured by a manufacturer, other than the manufacturer of the chassis.  <i>Explanation,</i> - For the purposes of this entry, the value of vehicle shall be the value of the vehicle excluding the value of the chassis used in such vehicle.	48  30%  15%  40%  15%  40%  15%	48          48

249.	84.30 or 87.05	<p>(i) Drilling rigs falling under heading No. 84.30, mounted on motor vehicle chassis manufactured from chassis and compressor on which the duty of excise leviable under the said Schedule has already been paid;</p> <p>(ii) Drilling rigs mounted on motor vehicle chassis falling under heading No. 87.05, manufactured from chassis and compressor on which the duty of excise leviable under the said Schedule has already been paid.</p> <p><i>Explanation.-</i> For the purposes of the exemption, value of the drilling rig shall be its value, excluding the value of the chassis and compressor used in such drilling rig.</p>	<p>13%</p> <p>15%</p>	49
250.	87	<p>Motor vehicles fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes</p> <p><i>Explanation.-</i> For the purposes of the exemption, value of motor vehicle shall be equal to the value of the generating set fitted to such vehicle.</p>	Rate of duty applicable on the diesel generating set fitted on the motor vehicle.	--
251.	87.16	<p>Trailers fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes</p> <p><i>Explanation.-</i> For the purposes of the exemption, value of trailer shall be equal to the value of the generating set fitted to such trailer.</p>	Rate of duty applicable on the diesel generating set fitted on the trailer.	--
252.	89.01, 89.02, 89.04, 89.05 or 89.06	All goods	Nil	--
253.	90.17	Parts of drawing and mathematical instruments, used in the manufacture of such drawing and mathematical instruments	Nil	4
254.	90.27	Kits manufactured by M/s Hindustan Antibiotics Limited, Pimpri, for testing narcotic drugs and psychotropic substances	Nil	--
255.	9032.80	<p>All goods other than programmable process controllers</p> <p><i>Explanation.-</i> 'Programmable process controller' means an automatic regulator of electrical quantities, or an instrument or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.</p>	13%	--
256.	91.01 or 91.02	Watches of value not exceeding Rs. 600 per watch	8%	--
257.	94.04	Rubberised coir mattresses, if no credit under rule	5%	--



57A or rule 57B or rule 57Q, has been availed

258.	95	Sports goods <i>Explanation.-</i> “Sports goods” for the purposes of this entry do not cover articles and equipment for general physical exercise.	Nil	--
259.	96.08	Pens and parts thereof (i) of value not exceeding Rs. 100 per piece (ii) of value exceeding Rs. 100 per piece	Nil 8%	--
260.	96.08	Ball point pens including refills for ball point pens and parts thereof (i) of value not exceeding Rs. 100 per piece (ii) of value exceeding Rs. 100 per piece	Nil 8%	-
261.	96.08 or 96.09	Parts of pencils including clutch pencils used in the manufacture of such pencils including clutch pencils	Nil	4
262.	96.08	Pencils	Nil	--
263.	Any Chapter	(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	Nil	--
264.	Any Chapter	Goods required for,- (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new projects with non-ODS technologies. <i>Explanation.-</i> “Goods” for the purpose of this exemption, means goods which are designed exclusively for non-ODS technology.	Nil	50
265.	Any Chapter	Goods other than the following, namely:- (a) Electrical stampings and laminations; (b) Bearings; and (c) Winding wires.	Nil	51
266.	Any Chapter	Non-conventional energy devices/ systems specified in List 5	Nil	-
267.	Any Chapter	Parts of goods falling under heading Nos. 86.01 to 86.06 used within the factory of production or in any other factory of the same manufacturer in the manufacture of goods falling under heading No. 86.01 to 86.06	Nil	4
268.	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 of a motor vehicle of heading No. 87.02 or 87.04	Nil	52

269.	Any Chapter	Parts of aeroplanes or helicopters required for manufacture or servicing of aeroplanes or helicopter (other than rubber tyres and tubes for aeroplanes)	Nil	--
		<i>Explanation.-</i> For the purposes of the exemption, parts of aeroplanes or helicopters shall include engines, engine parts, wireless transmission apparatus, wireless receivers, iron and steel washers and screws, ball and roller bearings and other parts falling within the said Schedule.		
270.	Any Chapter	Parts of hearing aids used within the factory of its production in the manufacture of hearing aids, falling under heading No. 90.21 of the said Schedule	Nil	--
271.	Any Chapter	Medical equipment specified in List 6	Nil	--
272.	Any Chapter	Medical equipment and other goods specified in List 7 <i>Explanation. -</i> For the purposes of the exemption, the items in the list above shall not include Foley Balloon Catheters.	Nil	--
273.	Any Chapter	Goods specified in List 8	8%	53
274.	Any Chapter	The following goods used within the factory of production in the manufacture of pencils or pencil leads falling under heading No. 96.08 or 96.09 – (i) aluminium ferrules; and (ii) mixture of graphite and clay.	Nil	--
275.	Any Chapter	All goods supplied to the Gas Authority of India Limited for use in the Hazira Bijapur Jagdishpur Project	10%	4 and 54
276.	Any Chapter	Goods , specified in List 9, supplied to the Oil and Natural Gas Commission or the Oil India Limited	10%	4 and 55