

NOTIFICATION

No. 18 /98-CENTRAL EXCISE (N.T.)

New Delhi, dated the 2nd June, 1998

12 Jyaishta, 1920 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (1), read with sub-section (2), of section 4A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby specifies the goods mentioned in column (3) of the Table below and falling under Chapter or heading No. or sub-heading No. of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) mentioned in the corresponding entry in column (2) of the said Table, as the goods to which the provisions of the said sub-section (2) shall apply, and allows as abatement the percentage of retail sale price mentioned in the corresponding entry in column (4) of the said Table.

TABLE

S. No.	Chapter or heading No. or sub-heading No.	Description	Percentage of retail sale price for abatement
(1)	(2)	(3)	(4)
1	1803.00	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates.	35%
2	1901.19 or 1901.92	All goods.	35%
3	2106.00	Pan masala, in retail packs containing ten grams or more per pack	50%
4	2201.20 and 2202.20	Aerated waters.	50%
5	32.08, 32.09 and 32.10	All goods.	40%
6	3303.00, 3304.00, 33.05 and 33.07	All goods.	50%
7	3306.10	Tooth powder and tooth paste.	30%
8	3401.20 and 3402.90	All goods.	35%
9	64.01	Footwear.	40%
10	6906.10	Glazed tiles.	50%
11	7321.10	Cooking appliances and plate warmers.	40%
12	8212.00	Razors and razor blades (including razor blade blanks in strips).	40%
13	8506.00	Primary cells and primary batteries.	40%
14	8509.00	Electro-mechanical domestic appliances with self-contained electric motor.	40%
15	8510.00	Shavers, hair clippers and hair-removing appliances,	40%

with self-contained electric motor.

16	8516.00	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes.	40%
17	8527.10	Radio sets including transistor sets, having the facility of receiving radio signals and converting the same into audio output with no other additional facility like sound recording or reproducing or clock in the same housing or attached to it.	30%
18	85.28	Television receivers (including video monitors and video projectors) other than monochrome, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus.	30%
19	85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps.	40%

Explanation. - For the purposes of this notification, "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.

(T. R. RUSTAGI)
JOINT SECRETARY TO THE GOVERNMENT OF INDIA

NOTIFICATION
June, 1998

No. 19/98 –CENTRAL EXCISE (N.T.)
(Saka)

New Delhi, dated the 2nd

12 Jyaistha, 1920

G.S.R. (E).- In exercise of the powers conferred by rule 57K of the Central Excise Rules, 1944, the Central Government, hereby rescinds notification no. 79/88–Central Excise, dated the 1st March, 1988.

(T.R. RUSTAGI)
JOINT SECRETARY TO THE GOVERNMENT OF INDIA

NOTIFICATION
1998

New Delhi, dated the 2nd June,

No. 20 /98-CENTRAL EXCISE (N.T.)
(Saka)

12 Jyaistha, 1920

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 4A of the Central Excise Act, 1944 (1 of 1944), or sub-section (2) of the said section, as the case may be, the Central Government hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely:-

1. No. 18/97-Central Excise (N.T.), dated the 19th June, 1997
2. No. 19/97-Central Excise (N.T.), dated the 19th June, 1997
3. No. 37/97-Central Excise (N.T.), dated the 27th August, 1997
4. No. 38/97-Central Excise (N.T.), dated the 27th August, 1997
5. No. 39/97-Central Excise (N.T.), dated the 27th August, 1997
6. No. 40/97-Central Excise (N.T.), dated the 27th August, 1997
7. No. 41/97-Central Excise (N.T.), dated the 29th August, 1997
8. No. 42/97-Central Excise (N.T.), dated the 29th August, 1997
9. No. 50/97-Central Excise (N.T.), dated the 10th September, 1997
10. No. 51/97-Central Excise (N.T.), dated the 10th September, 1997
11. No. 53/97-Central Excise (N.T.), dated the 18th September, 1997
12. No. 54/97-Central Excise (N.T.), dated the 18th September, 1997
13. No. 55/97-Central Excise (N.T.), dated the 18th September, 1997
14. No. 56/97-Central Excise (N.T.), dated the 18th September, 1997

(T. R. RUSTAGI)
JOINT SECRETARY TO THE GOVERNMENT OF INDIA

NOTIFICATION
June, 1998

New Delhi, dated the 2nd

No.49 /98-SERVICE TAX
1920 (Saka)

_12 Jyaistha,

G.S.R. (E).- In exercise of the powers conferred by section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable services provided –

- (a) to a customer , by a goods transport operator in relation to carriage of goods by road in a goods carriage;
- (b) to a client, by an outdoor caterer; and
- (c) to a client, by a pandal or shamiana contractor in relation to a pandal or shamiana in any manner and also includes the services, if any, rendered as a caterer,

from the whole of service tax leviable thereon under section 66 of the said Act.