

NOTIFICATION**1998**

No. 06 /98-CENTRAL EXCISE

New Delhi, dated the 2nd June,

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 description specified in column (3) of the Table below 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.

TABLE

| S. No. | Chapter or heading No. or sub- heading No. | Description of goods | Rate |
|-------------------|---|---|-------------|
| (1) | (2) | (3) | (4) |
| 1. | 3824.20 | Readymix concrete | Nil |
| 2. | 3903.20, 3903.30, 39.05 to 39.14 | All goods | 18% |
| 3. | 5402.10, 5402.31, 5402.41, 5402.51 or 5402.61 | All goods | 25% |
| 4. | 64.01 | Footwear of retail sale price not exceeding Rs. 125 per pair | Nil |
| 5. | 85.24 | Software | Nil |
| 6. | 8524.32 | Recorded audio cassettes | Nil |
| 7. | 85.39 | Vacuum or gas filled bulbs of retail sale price not exceeding Rs. 20 per bulb | 8% |

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.