

ANNEXURE

Condition No.	<u>Conditions</u>
1.	If the manufacturer of the food preparations produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India or not below the rank of a 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 Assistant Commissioner of Central Excise having jurisdiction may allow in this regard.
2.	If no credit of the duty paid on the inputs used in the manufacture of such goods has been availed of by the manufacturer under rule 57A or 57B of the Central Excise Rules, 1944.
3.	<p>(i) If the cement manufacturer makes a declaration to the Assistant Commissioner of Central Excise 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 said Assistant Commissioner for his satisfaction in this regard.</p> <p>(ii) The exemption shall be applicable upto 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. However, the clearances of cement effected on payment of duty at the rate of Rs. 350 per tonne shall not be taken into account for computing the above mentioned quantity of ninety-nine thousand tonnes.</p> <p>(iii) The exemption under this notification shall not be applicable to, -</p> <p style="padding-left: 40px;">(a) cement manufactured from such clinker which is not manufactured within the same factory; and</p> <p style="padding-left: 40px;">(b) cement bearing a brand name or trade name (whether registered or not) of another person;</p> <p><i>Explanation.-</i> For the purposes of condition (ii), “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.</p>
4.	The exemption shall be subject to proving to the satisfaction of an officer not below the rank of an Assistant Commissioner of Central Excise having jurisdiction, that such goods are cleared for the intended use specified in column (3) of the said Table.
5.	Where such use is elsewhere than in the factory of production, the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed.
6.	<p>If,-</p> <p>(i) soaps are manufactured under a scheme for the sale of Janata soap through public distribution system approved in this behalf by the Government of India in the Ministry of Food and Civil Supplies (Department of Civil Supplies);</p> <p>(ii) sale of such soaps are effected either through the National Co-operative Consumers Federation of India Limited or through such other organisation, as may be approved in this behalf by the said Department of Civil Supplies under the scheme referred to in (i) above, and such sale is at such prices to such Federation or organisation as may be fixed from time to time by the Government of India in the Ministry of Industry (Department of Industrial Development).</p>
7.	<p>If,-</p> <p>(i) bamboo is used for the splints or for both splints and veneers, the amount of exemption</p>

shall be increased, by thirty five paise per hundred boxes;

(ii) the splints of such matches are made of bamboo and the matches are packed in boxes of 40s, the rate of duty shall be four-fifths of the rate applicable to matches of identical description produced in the same factory but packed in boxes of 50s and if such packing in boxes of 50s is not done, it shall be four-fifths of the notionally determined rate for matches packed in boxes of 50s:

Provided further that an officer not below the rank of an Assistant Commissioner of Central Excise having jurisdiction, is satisfied that the sum total of the capital investment made from time to time on plant and machinery installed in the industrial unit in which the said goods, under clearance, are manufactured, is not more than twenty lakh rupees.

Explanation - While determining the sum total of the value of the capital investment, only the face value of the investment at the time when such investment was made shall be taken into account, but the value of the investment made on plant and machinery which have been removed permanently from the industrial unit or rendered unfit for any use shall be excluded from such determination.

8. The exemption shall be available in respect of first clearances for home consumption from a factory not exceeding 120 million matches during a financial year and that clearances from the said factory during such financial year do not exceed 150 million matches and also subject to the following other conditions, namely:-

(i) the total production of matches in a calendar month during the aforesaid period by the said factory does not exceed 15 million matches;

(ii) the total clearances, if any, of matches for home consumption from the said factory during the preceding financial year, did not exceed 150 million matches:

Provided that -

(a) where bamboo is used for the splints or for both splints and veneers, the amount of exemption shall be increased by thirty-five paise per hundred boxes of 50 matches;

(b) where the splints of such matches are made of bamboo and the matches are packed in boxes of 40 matches, the rate of duty shall be four-fifths of the rate applicable to matches of identical description produced in the same factory but packed in boxes of 50 matches and if such packing in boxes of 50 matches is not done, it shall be four-fifths of the notionally determined rate for matches packed in boxes of 50 matches:

Provided further that the exemption available shall not apply to the said matches where a manufacturer uses any other manufacturer's label which is approved by the proper officer for matches packed in boxes attracting a higher rate of duty than the rate of duty specified in the corresponding entry in column (4) of the Table.

Explanation - For the purpose of the matches mentioned in column (3), against S. No. 57 of the said Table,-

(1) no process other than the mechanical process employed for -

(a) filling of boxes with matches;

(b) dipping of splints in the composition for match heads;

(c) frame filling;

(d) affixing of Central Excise Stamps;

(e) packing;

(f) the process of giving -

(i) the cardboard flats or strips the configuration of a match box including the outer slide or the inner slide, or

(ii) 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,

(g) pasting of labels on match boxes or veneers or cardboards,

shall be deemed to be a process ordinarily carried on with the aid of power;

(2) any other manufacturer referred to in the second proviso to the opening paragraph of this item shall mean a manufacturer in respect of whom any one or more of the following conditions relating to clearances of matches for home consumption from, or production of matches by a factory, or the process of manufacture apply, namely:-

(i) such clearances exceed 150 million matches during the financial year;

(ii) such clearances during the preceding financial year had exceeded 150 million matches;

- (iii) such production of matches in a calendar month during the financial year exceeds 15 million matches;
- (iv) any process mentioned in clause (1) above is ordinarily carried on with the aid of power.

9. If manufactured by M/s. Hindustan Antibiotics Limited, Pimpri and used in the factory of production in the manufacture of kits for testing narcotic drugs and psychotropic substances.

Explanation: For the purposes of this condition,-

- (a) “narcotic drugs” and “psychotropic substances” shall have the meanings respectively assigned to them as defined in clause (xiv) and clause(xxiii) of section 2 of the narcotic Drugs and Psychotropic Substances Act, 1985(61 of 1985);
- (b) “kits for testing narcotic drugs and psychotropic substances” means kits consisting of chemical reagents in small bottles for testing narcotic drugs and psychotropic substances manufactured by M/s. Hindustan Antibiotics Limited, Pimpri , including test tubes droppers, test plates and similar other accessories supplied with such kits.

10. If the manufacturer does not avail of credit of duty paid under rule 57A or 57B on the products mentioned in column (3) of the said Table or on any other product manufactured in the same factory.

11. If the unexpanded polystyrene beads are purchased by the Malaria Research Centre, New Delhi on behalf of the Government of India in the Ministry of Health and Family Welfare, for use in malaria control activities and the said Malaria Research Centre gives an undertaking -
- (a) to produce a certificate from the Ministry of Health and Family Welfare to the effect that the said unexpanded polystyrene beads shall be used in malaria research activities within one month from the date of such purchase or within such extended period as the proper officer may allow; and
 - (b) to the effect that in case the unexpanded polystyrene beads are not so used, it shall pay duty which would have been levied thereon but for the exemption contained herein:

Provided that the said Malaria Research Centre may sell or otherwise dispose of the unexpanded polystyrene beads so purchased, subject to the condition that it shall, within a month of such sale or disposal,-

- (i) intimate to the proper officer the circumstances leading to such sale or disposal; and
- (ii) pay the duty which would have been levied thereon but for the exemption contained in this notification:

Provided further that the proper officer may accept the said intimation after the expiry of the specified time of one month, if he is satisfied that the said Malaria Research Centre was prevented by sufficient cause from furnishing such information or from payment of the said duty of excise within the specified time.

12. This exemption shall apply only to the tread rubber compound, tread rubber, camel-back, cushion compound, cushion gum, tread gum and tread packing strips (hereinafter in this item referred to as the said goods), all taken together and cleared for home consumption on or after the 1st day of April in any financial year, by a manufacturer from one or more factories, or from a factory by one or more manufacturers, upto first clearances of an aggregate value not exceeding one hundred and fifty lakh rupees:

Provided that, subject to the conditions of computation of aggregate value of clearances contained in the *Explanation* below, nothing contained in this exemption shall apply -

- (i) to a manufacturer if the aggregate value of clearances of all excisable goods including the said goods, by him or on his behalf for home consumption from one or more factories, during the preceding financial year, had exceeded one hundred and fifty lakh rupees;
- (ii) if the aggregate value of clearances of all excisable goods including the said goods, from any factory, by or on behalf of one or more manufacturers for home consumption, during the preceding financial year, had exceeded one hundred and fifty lakh rupees;
- (iii) to the said goods bearing a brand name or a trade name (registered or not) of another person.

Explanation.-

For the purpose of this exemption,-

(i) “value” means either the value as determined in accordance with the provisions of section 4, or as the case may be, according to the tariff value fixed or altered under section 3, of the Central Excise Act, 1944 (1 of 1944);

(ii) for computing the aggregate value of clearances, the clearances of any excisable goods which are chargeable to nil rate of duty or, which are exempted from the whole of the duty of excise leviable thereon by any other notification (not being a notification where exemption from the whole of the duty of excise leviable thereon is granted, based upon the value or quantity of clearances made in a financial year) issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944 or under sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), and for the time being in force, shall not be taken into account;

(iii) for computing the aggregate value of clearances, the clearances of the said goods bearing a brand name or a trade name of another person, which are not eligible for grant of exemption, shall not be taken into account;

(iv) where the said goods bear a brand name or trade name of another manufacturer or trader, such goods shall not, merely by reason of that fact, be deemed to have been manufactured by such other manufacturer or trader;

(v) “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, 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 some person using such name or mark with or without any indication of the identity of that person.

13. If such tyres are for use on animal drawn vehicles or hand carts and such tubes are for use with such tyres and every such tyre and tube bears a durable and prominent marking of the letters “ADV” on it.
14. If intended for the manufacture of goods falling under sub-heading No. 4819.12 and not produced in a factory manufacturing any paper or paperboard from pulp.
15. 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 Ministry of Finance (Department of Revenue) No. 8/98-Central Excise, dated the 2 nd June, 1998 and 9/98-Central Excise, dated the 2 nd June, 1998.
16. If the manufacturer produces at the time of clearance a certificate from an authorised officer of the Handloom Co-operative Society, National Handloom Development Corporation or State Government Handloom Development Corporation, as the case may be, that the yarn is going to be used only on handlooms .
17. The exemption shall not apply to woven fabrics of wool, cotton or woven fabrics of man-made fibres, if such fabrics are processed in a factory having facilities (including plant and equipment) for carrying out bleaching, dyeing, or printing or any one or more of these processes with the aid of power or steam.
18. If manufactured out of yarn-
 - (i) falling under Chapter 51,52, 54 or 55 of the said Schedule; and
 - (ii) on which the appropriate duty of excise under the said Schedule, the special duty of excise leviable under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975), has already been paid.
19. If manufactured out of yarn -
 - (i) falling under Chapter 51 or 52 of the said Schedule; and
 - (ii) 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.
20. If ,-
 - (i) manufactured out of yarn falling under Chapter 51, 52, 54 or 55 of the said Schedule; and
 - (ii) manufactured out of yarn on which the appropriate duty of excise under the said Schedule, the

special duty of excise leviable under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975), has already been paid; and

(iii) the dyeing, printing, bleaching or mercerising is done without the aid of power or steam.

- 21.** If manufactured out of yarn-
- (i) falling under Chapter 51, 52, 54 or 55 of the said Schedule; and
 - (ii) on which the appropriate duty of excise under the said Schedule, the special duty of excise leviable under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975), has already been paid; and
 - (iii) no credit under rule 57A or 57B or 57Q of the Central Excise Rules, 1944 has been availed in the process of dyeing, printing, bleaching or mercerising in the manufacture of dyed, printed, bleached or mercerised yarn.
- 22.** If,-
- (i) manufactured out of textured or draw-twisted yarn, falling under Chapter 54 of the said Schedule on which the appropriate duty of excise under the said Schedule, the special duty of excise leviable under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975) has already been paid; and
 - (ii) no credit under rule 57A or 57B or 57Q of the Central Excise Rules, 1944 has been availed in the process of dyeing, printing, bleaching or mercerising in the manufacture of dyed, printed, bleached or mercerised yarn.
- 23.** If,-
- (i) the dyeing, printing, bleaching or mercerising is done without the aid of power or steam; and
 - (ii) manufactured out of yarn falling under Chapter 54 of the said Schedule on which the appropriate duty of excise under the said Schedule, the special duty of excise leviable under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975), has already been paid.
- 24.** If,-
- (i) a certificate to the effect that such fabrics have been woven in a prison and have been sent for further processing to an independent processor or a composite mill, outside the prison is given by the Inspector General of the Prisons or an officer duly authorised by him in this behalf in the Government of the State or the Union territory, as the case may be;
 - (ii) a separate account is maintained in respect of such fabrics by the said independent processor or a composite mill; and
 - (iii) the said independent processor or a composite mill produces a certificate or evidence to the Assistant Commissioner of Central Excise within a period of 90 days or such extended period as may be permitted by the Commissioner of Central Excise, to the effect that the said fabrics have been returned after processing to the prison from which the fabrics were received.
- 25.** If the Nirman Kendra or the Nirmithi Kendra produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Urban Affairs and Employment (Department of Urban Development), to the effect that-
- (a) the said Nirman Kendra or the said Nirmithi Kendra is recognised as such by the Government of India; and
 - (b) the goods manufactured by such Nirman Kendra or Nirmithi Kendra are intended for construction of low cost houses.
- 26.** If the manufacturer maintains proper account in such form and in such manner as the Commissioner of Central Excise having jurisdiction may specify in this behalf, for receipt and use of fly-ash or phospho-gypsum or both, in the manufacture of all goods falling under Chapter 68 of the said Schedule and files, a monthly return in the form and manner as may be specified by such Commissioner of Central Excise, with the Assistant Commissioner of Central Excise having jurisdiction.
- 27.** If no credit of duty paid, has been taken under rule 57A or rule 57B or rule 57Q of the Central Excise Rules, 1944.
- 28.** If,-

- (i) no credit of duty paid, has been taken under rule 57A or rule 57B or rule 57Q of the Central Excise Rules, 1944; and
(ii) such glazed tiles are not subjected to the process of printing, decorating or ornamenting by the job worker, for or on behalf of any manufacturer of glazed tiles.
- 29.** If,-
(i) no credit of duty paid, has been taken under rule 57A or 57B or rule 57Q of the Central Excise Rules, 1944 ; and
(ii) such goods are not produced or manufactured by a manufacturer who produces or manufactures steel from iron ore or concentrate.
- 30.** 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 Assistant Commissioner of Central Excise having jurisdiction is satisfied that the castings or forgings are intended for use in the manufacture of sewing machines or chaff cutters.
- 31.** If,-
(a) in or in relation to the manufacture of such containers no process is ordinarily carried on with the aid of power; or
(b) such containers are produced by the manufacturer thereof without the aid of power from sheets which had been tinned, printed, coated or lacquered by others with the aid of power.
- 32.** If such appliances are specially designed to operate using bio-gas.
- 33.** If such goods are not produced or manufactured by a manufacturer who produces or manufactures copper from copper ore or copper concentrate.
- 34.** If, -
(a) no credit of duty paid, has been taken under rule 57A or 57B or rule 57Q of the Central Excise Rules, 1944 ; and
(a) such goods are not produced or manufactured by a manufacturer who produces or manufactures copper from copper ore or copper concentrate:
- 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.
- 35.** If such goods are not produced or manufactured by a manufacturer who produces or manufactures aluminium from aluminium ore or aluminium concentrate.
- 36.** If,-
(a) no credit of duty paid, has been taken under rule 57A or 57B or rule 57Q of the Central Excise Rules, 1944; and
(b) such goods are not produced or manufactured by a manufacturer who produces or manufactures aluminium from aluminium ore or aluminium concentrate.
- 37.** If the Assistant Commissioner of Central Excise having jurisdiction is satisfied that such pipes are intended for use in the manufacture of sprinkler equipment for agricultural irrigation purposes.
- 38.** If manufactured from goods falling within heading Nos. 82.02 to 82.05 of the said Schedule, on which duty of excise specified in the said Schedule or the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975), as the case may be, has already been paid.
- 39.** If supplied under Integrated Coir Development Project being implemented by the Government of Kerala.
- 40.** The duty would be leviable as if the value of the spinnerettes were equal to-
(i) the cost of exchange, that is to say, the aggregate of-
(a) labour charges;

- (b) price charged for that quantity of gold, platinum and rhodium, if any, which is in excess of the respective quantity of gold, platinum or rhodium contained in the worn out or damaged spinnerettes; and
- (c) any other charges paid for the exchange of such spinnerettes; and

(ii) the insurance and freight charges, both ways.

41. If, -

- (i) the goods are required by the foreign privileged organisation for its official use or by any privileged person for his personal use;
- (ii) the manufacturer furnishes to the Assistant Commissioner of Central Excise having jurisdiction a written undertaking from the foreign privileged organisation or the privileged person (duly countersigned by the head of the mission or any other officer authorised by him) that the foreign privileged organisation or the privileged person concerned shall satisfy the proper officer of the Central excise,-
 - (a) that within one month of the date of removal of the said goods or such extended period as the Assistant Commissioner of Central Excise may allow, that the said goods are in actual use of the foreign privileged organisation or the privileged person and in default thereof, to pay on behalf of the manufacturer the whole of the duty leviable thereon;
 - (b) that said goods will not be re-sold or otherwise disposed of within three years from the date of removal to any organisation or person other than a foreign privileged organisation or a privileged person for official or personal use and in default, to pay on behalf of the manufacturer the whole of the duty leviable thereon;
 - (c) that where the privileged person availing of the exemption is other than a foreign diplomatic or career consular or trade officer accredited to India, the exemption in respect of the said goods is availed of within four months from the date of arrival in India of that privileged person;
 - (d) that the payment to the manufacturer is made in foreign exchange in respect of the purchase of the said goods; and
- (a) that the procedure as may be prescribed by the Central Board of Excise and Customs is followed.

Explanation.- In this condition, the expression -

- (a) "foreign privileged organisation" means a foreign diplomatic or consular or trade mission, United Nations Organisation or any of its specialised agency or any other International or Inter-governmental Organisation which is allowed by the Government of India, the facility of duty-free import of the said goods under the Diplomatic Relations (Vienna Convention) Act, 1972 (43 of 1972) or the Vienna Convention on Consular Relations, 1963 or the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947);
- (b) "privileged person" means,--

- (i) foreign diplomatic or career consular or trade officers accredited to India;
- (ii) home-based non-diplomatic officials and home-based officials of foreign consulars and trade missions;
- (iii) internationally recruited officials of the United Nations Specialised Agencies and of other International or Inter-governmental Organisations to whom the provisions of section 18 (g) of Article V of the Schedule to the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), have been made applicable by a notification issued under section 3 of the said Act.

42. If, -

- (i) made from unrecorded articles falling under heading No. 85.23; and
- (ii) (a) not intended for sale; or
 - (b) intended for sale or supply to All India Radio or any other Department of Government of India in the Ministry of Information and Broadcasting; or
 - (c) intended for sale or supply, in the form of U-matic video tapes formats of width not less than 19 millimeters, to Doordarshan.

43. If, -

- (a) the goods are manufactured by using fully hand operated presses for moulding operations;
- (b) no power is used for any operation after moulding in relation to the said goods except for their

- buffing (i.e. polishing) or for testing;
- (c) the said goods conform to the Indian Standard and bear Standard Mark as defined under the Bureau of Indian Standards Act, 1986 (63 of 1986); and
- (d) the said goods do not bear the brand name or trade name (whether registered or not) of any other person.
- 44.** If,-
- (a) intended for use by the Indian Railways or the Konkan Railway Corporation; and
- (b) the ownership of the said goods vests in the Indian Railways or the Konkan Railway Corporation.
- 45.**
- (a) The manufacturer pays duties of excise at the rate of 24% *ad valorem* under the First Schedule and 6% *ad valorem* under the Second Schedule in the case of motor vehicle falling under sub-heading No. 8702.10 and 24% *ad valorem* under the First Schedule and 16% *ad valorem* under the Second Schedule in the case of motor vehicle falling under sub-heading No. 8703.90, as the case may be, at the time of clearance of the vehicle;
- (b) The manufacturer files the claim for refund of duty paid in excess of that specified under this exemption, in the proforma prescribed under rule 173S of the Central Excise Rules, 1944, with the Assistant Commissioner of Central Excise having jurisdiction, before the expiry of six months from the date of payment of duty on the said motor vehicle;
- (c) The manufacturer furnishes to the said Assistant Commissioner, a certificate from an officer authorised by the concerned State Transport Authority, to the effect that the said motor vehicle has been registered for use solely 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 Assistant Commissioner may allow, from the date of clearance of the said motor vehicle from the factory of the manufacturer;
- (d) 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, on receipt of a communication from the said Assistant Commissioner that the claim is otherwise eligible for sanction, the manufacturer shall return the excess amount so collected and submit evidence to the said Assistant Commissioner to the effect that the said amount has been duly returned to the buyer; and
- (e) In the case of ambulance, the concessional rate of duty shall apply only to the hospitals, nursing homes or sanatoriums, run by either the Central Government or a State Government or a Union Territory Administration or a local authority, or are registered as such with any Department of the Central Government, State Government or a Union Territory Administration or a local authority.
- 46.** If an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Industry certifies that the said goods are capable of being used by the physically handicapped persons.
- 47.** If manufactured out of chassis and equipment, on which the duty of excise leviable under the said 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.
- 48.** If manufactured out of a chassis 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 vehicles has been taken under rule 57A or rule 57B of the Central Excise Rules, 1944:
- Provided that this exemption is not applicable to a manufacturer of said vehicles -
- (a) who is manufacturing such vehicles 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.
- 49.** If it is proved to the satisfaction of the Assistant Commissioner of Central Excise having jurisdiction that the parts are intended to be used as original equipment parts in the manufacture of main battle tanks falling under heading No. 87.10 of the said Schedule.

50. If no credit of the duty paid on the chassis has been taken under rule 57A or rule 57B of the Central Excise Rules, 1944.
51. If no credit of the duty paid on the chassis and compressor has been taken under rule 57A or rule 57B of the Central Excise Rules, 1944.
52. 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 importer furnishes, in each case, a certificate duly signed by an officer not lower in rank than a 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.
53. If the goods are used,-
- (i) in the manufacture of the following power driven pumps primarily designed for handling water, namely :-
 - (a) Centrifugal pumps (horizontal or vertical pumps);
 - (b) Deep tube-well turbine pumps;
 - (c) Submersible pumps;
 - (d) Axial flow and mixed flow vertical pumps; and
 - (ii) (a) within the factory of production; or
(b) where such use is elsewhere than in the factory of production, the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed.
54. If, duty of excise on the chassis leviable under the First Schedule or special duty of excise leviable under the Second Schedule to the Central Excise Tariff Act, 1985 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.
55. If an officer of the rank of Deputy Secretary to the Government of India in the Ministry of Environment and Forests certifies in each case to the effect that the goods are intended for pollution control purposes.
56. If,-
- (a) the goods are cleared for supply to the Oil and Natural Gas Corporation or the Oil India Limited;
 - (b) before clearance of the said goods a certificate from the Oil and Natural Gas Corporation or as the case may be, the Oil India Limited, to the effect that such goods are required to be used by them in connection with oil exploration or exploitation activity, is produced to the proper officer;
 - (c) Such certificate or evidence, as may be required by the proper officer for verifying that the said goods have been used in connection with the oil exploration or exploitation activity, is furnished.
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