

**NOTIFICATION**

No. 20/99-Central Excise (N.T.)

New Delhi, dated the 28<sup>th</sup> February, 1999  
9 Phalgun, 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), and clause 119, clause 121 and clause 134 of Finance Bill, 1999, which clauses have, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 18/98-Central Excise (N.T.), dated the 2nd June, 1998, 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 First 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	Abatement as a percentage of retail sale price
(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 and 1901.92	All goods	35%
3.	1904.10	All goods	35%
4.	1905.11	Biscuits, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	35%
5.	1905.39	All goods	35%
6.	2001.10	All goods	30%
7.	2101.10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	35%
8.	2103.10	All goods	35%
9.	2104.10	All goods	30%
10.	2105.00	Ice cream and other edible ice, whether or not containing cocoa	40%
11.	2106.00	Pan masala, in retail packs containing ten grams or more per pack	50%
12.	2108.20	Sharbat	35%
13.	2201.19 and 2202.19	All goods	50%

14.	2201.20 and 2202.20	Aerated waters	50%
15.	2710.90	Lubricating oils and Lubricating preparations	40%
16.	32.08, 32.09 and 32.10	All goods	40%
17.	3303.00, 3304.00, 33.05 and 33.07	All goods	50%
18.	3306.10	Tooth powder and tooth paste	30%
19.	3401.19	All goods	35%
20.	3401.20 and 3402.90	All goods	35%
21.	34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal; scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04	35%
22.	35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included	35%
23.	3808.10	Mosquito coils, mats and other mosquito repellents	30%
24.	4818.10 and 5601.10	All goods	35%
25.	64.01	Footwear	40%
26.	6501.10	Safety headgear	35%
27.	6906.10	Glazed tiles	50%
28.	7321.10	Cooking appliances and plate warmers	40%
29.	7323.10 and 7615.20	Pressure Cookers	30%
30.	8212.00	Razors and razor blades (including razor blade blanks in strips)	40%
31.	8414.40	Electric fans	35%
32.	8450.10	Household or laundry type washing machines, including machines which both wash and dry	40%
33.	8506.00	Primary cells and primary batteries	40%

34.	8509.00	Electro-mechanical domestic appliances with self-contained electric motor	40%
35.	8510.00	Shavers, hair clippers and hair-removing appliances, with self contained electric motor	40%
36.	8513.00	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12	35%
37.	8516.00	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing 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%
38.	85.19 and 85.20	All goods	40%
39.	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%
40.	8527.90	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	40%
41.	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%
42.	85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; Arc lamps	40%
43.	9006.00	Photographic (other than cinematographic) cameras	35%
44.	9101.90 and 9102.90	Watches of retail sale price,- (i) not exceeding Rs. 850 per watch;  (ii) exceeding Rs. 850 per watch	30%  35%
45.	91.03 and 91.05	All goods	40%
46.	9617.00	Vacuum flasks	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.