

NOTIFICATION  
No. 6 /99- CENTRAL EXCISE

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) 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 goods of the description specified in column (3) of the Table hereto annexed (hereinafter referred to as the said Table) and falling within the Chapter, heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as amended by clause 119 of Finance Bill, 1999, which clause has, 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, 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 First Schedule, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

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

TABLE

S. No.	Chapter or heading No. or sub-heading No.	Description of goods	Rate
(1)	(2)	(3)	(4)

1.	0401.13, 0402.11, 0403.11, 0404.11	All goods	Nil
2.	09.02	Tea, in any form, made out of tea on which appropriate duty of excise has already been paid	Nil
3.	0903.10	All goods	Nil
4.	1506.00, 1507.00, 1508.10	All goods	16%
5.	1701.90, 1704.10	All goods	16%
6.	18	All goods	16%
7.	1901.19, 1901.91, 1901.92, 1905.31	All goods	16%
8.	2101.10, 2101.20, 2107.00, 2108.20, 2108.99	All goods	16%
9.	2106.00, 2108.10	All goods	24%
10.	2201.19, 2202.19, 2202.99, 2203.00, 2204.10	All goods	16%
11.	2201.20, 2202.20	All goods	24%
12.	2401.90, 2404.40, 2404.50, 2404.99	All goods	24%

13.	2502.21, 2502.30, 2502.40, 2502.50, 2502.90	All goods	24%
14.	27.07	All goods	16%
15.	27.08 and 27.11 (except sub-heading No. 2711.21)	All goods	8%
16.	2710.11, 2710.12, 2710.13, 2710.19	All goods	24%
17.	28 (except sub-heading Nos. 2804.11, 2804.12, 2804.21, 2804.31, 2804.32, 2804.33, 2804.40, 2805.11, 2811.21, 2814.10, 2833.10, 2833.20, 2844.10, 2844.20, 2845.10, 2845.20, 2847.11, 2851.11, 2851.21 and 2851.30)	All goods	16%
18.	29 (except sub-heading No.2925.10)	All goods	16%
19.	31 (except heading No. 31.01)	All goods	16%
20.	32 (except sub-heading Nos. 3201.00 and 3215.10)	All goods	16%
21.	32.01	All goods	8%
22.	3215.10	All goods	Nil
23.	3301.00, 3302.10, 3302.90, 3303.00, 3305.10, 3305.91, 3306.90, 3307.31, 3307.49	All goods	16%
24.	3304.00, 3305.99, 3307.10, 3307.20, 3307.39, 3307.50, 3307.90	All goods	24%
25.	34 (except sub-heading Nos. 3401.11, 3401.12, 3401.13, 3402.10, 3403.10 and 3406.10)	All goods	16%
26.	35	All goods	16%
27.	36 (except heading No. 36.05)	All goods	16%
28.	3701.20, 3701.90, 3702.20, 3702.90, 3703.10, 3703.20, 3704.10, 3704.20, 3704.90, 3707.00	All goods	16%
29.	38 (except sub-heading Nos. 3805.19, 3806.19, 3808.10, 3808.20, 3818.11, 3823.00, 3824.10 and 3824.20)	All goods	16%
30.	39 (except heading Nos. 39.05 to 39.14 and sub-heading Nos. 3903.20, 3903.30, 3916.10, 3923.10 and 3924.10)	All goods	24%
31.	39.05 to 39.14	All goods	16%
32.	3903.20, 3903.30	All goods	16%
33.	40.02, 40.03, 40.04, 4005.90, 4006.90, 40.07, 4008.29, 40.09, 4011.20, 4013.20, 4014.90, 40.15, 4016.19, 4016.91, 4016.99, 40.17	All goods	16%
34.	4006.10, 4008.19, 4008.22, 40.10, 4011.90, 40.12, 4013.90 or 4016.11	All goods	24%
35.	42	All goods	16%
36.	43	All goods	24%
37.	44.02, 4404.90, 4405.90, 44.08, 44.09, 4410.11	All goods	16%

38.	45	All goods	16%
39.	4702.90	All goods	16%
40.	4802.90, 48.03, 4804.90, 48.05, 48.06, 48.07, 48.08, 48.09, 48.10, 4811.10, 4811.20, 4811.39, 4811.40, 4811.90, 48.12, 48.13, 48.14, 48.15, 48.16, 4818.90, 4819.90, 48.22, 4823.90	All goods	16%
41.	4811.31, 4823.40	All goods	24%
42.	4818.10	All goods	8%
43.	4901.10	All goods	16%
44.	52.07, 52.08, 52.09, 54.06, 54.07, 55.11, 55.12, 55.13, 55.14, 5801.21, 5801.22, 5801.31, 5801.32, 5802.21, 5802.22, 5802.31, 5802.32, 5806.31, 5806.32, 6001.11, 6001.12, 6001.21, 6001.22, 6001.91, 6001.92, 6002.30, 6002.42, 6002.43, 6002.92, 6002.93	All goods	8%
45.	5004.19, 51.08, 51.09, 5204.90, 5205.11, 5205.19, 5206.11, 5206.12, 5306.11, 5306.19, 5308.14, 54.01, 5402.39, 5402.49, 5402.59, 5402.69, 54.03, 54.04, 54.05, 55.01, 55.02, 55.03, 55.04, 5505.20, 55.06, 55.07, 55.08, 55.09, 55.10, 56.03, 56.05, 59.02, 59.03, 5906.99, 5907.11, 5907.12, 5907.19	All goods	16%
46.	5402.10, 5402.20, 5402.31, 5402.32, 5402.41, 5402.42, 5402.43, 5402.51, 5402.52, 5402.61, 5402.62, 5505.10, 5702.19, 5703.90, 59.04, 59.05, 5907.90, 59.10, 6305.31, 6305.39	All goods	24%
47.	68 (except sub-heading Nos. 6807.10 and 6807.20)	All goods	16%
48.	6906.10	All goods	24%
49.	70 (except sub-heading Nos. 7009.00, 7010.11, 7010.12, 7010.21, 7011.10, 7012.10, 7013.10 and 7015.00)	All goods	16%
50.	7101.39, 7101.40, 7101.70, 7101.80, 7101.90	All goods	16%
51.	83	All goods	16%
52.	8418.10, 8422.10, 84.50, 84.70, 84.72, 8473.90, 8476.11, 8476.19, 8476.99	All goods	16%
53.	8414.30, 8414.92, 84.15, 8418.90, 8476.91, 8481.10, 8481.91	All goods	24%
54.	85.05, 85.06, 85.07, 85.09, 85.10, 85.11, 85.12, 85.13, 85.16, 85.17, 85.18, 85.19, 85.20, 85.21, 85.22, 8523.11, 8523.13, 8523.14, 8523.19, 8523.20, 8523.90, 8524.31, 8524.33, 8524.34, 8524.39, 8524.40, 8524.90,	All goods	16%

	8527.90		
55.	85.28	All goods	16% or Rs. 34,000 per set, whichever is higher.
56.	85.29, 85.32, 85.33, 85.34, 85.35, 8536.90, 85.37, 85.38, 8540.11, 8540.90, 85.41, 85.42, 8543.90, 85.44, 85.45, 85.46, 85.47, 85.48	All goods	16%
57.	8536.10	All goods	24%
58.	8605.90, 8606.90, 86.07	All goods	16%
59.	8702.10, 8703.90, 8704.90, 8706.21, 8706.39, 8706.49, 8711.20, 8711.90	All goods	24%
60.	87.07	All goods	16%
61.	89.03, 89.07	All goods	24%
62.	9001.90, 90.02, 9003.90, 90.05, 90.06, 90.07, 90.08, 90.09, 90.10, 9032.80	All goods	16%
63.	9032.11, 9032.91	All goods	24%
64.	93 (except heading No. 93.01)	All goods	24%
65.	94.01, 9402.90, 94.03, 9405.90	All goods	16%
66.	94.04	All goods	24%
67.	96.01, 96.02, 96.04, 9605.90, 9606.90, 96.08, 96.11, 96.12, 9613.10, 9613.90, 96.14, 96.16, 96.18	All goods	16%
68.	9605.10	All goods	24%