

EXPLANATORY NOTES (CENTRAL EXCISE)

1. Small Scale Exemption

1.1 The Annexure to the notification no. 8/2003-Central Excise is being substituted so as to align it with new 8 digit Central Excise Tariff. The new Annexure lists goods eligible for SSI exemption, instead of specifying the same by way of all goods other than those not eligible for exemption. (Notification No 8/2006- Central Excise refers)

1.2 Consequent to withdrawal of excise duty exemption and imposition of 16% duty, SSI exemption is being extended to following goods:

- (i) strips and tapes of polypropylene (3920), used in the factory of its production in the manufacture of polypropylene ropes;
- (ii) unbranded other smoking tobacco (2403 10 90); and
- (iii) unbranded manufactured tobacco and tobacco substitutes (2403 99 90).
(Annexure to Notification No 8/2006- Central Excise refers)

1.3 However, SSI exemption on these goods during the current financial year would be restricted to Rs. 10 lakhs.

1.4 In respect of power driven pumps designed for handling water (8413), SSI exemption is being restricted only to those pumps, which conform to the Bureau of Indian Standards (BIS) specifications. This change will come into effect from 01.04.2006. (Notification no. 8/2003-Central Excise, as amended by notification no. 10/2006-Central excise refers)

Chapters 1 to 3

No change

Chapter 4

4.1 Excise duty on condensed milk (containing any sweetening matter) is being reduced from 16% to Nil (S.No. 1 of notification No.3/2006- Central Excise refers).

Chapters 5 to 12

No change

Chapter 13

13.1 Excise duty on pectic substances, pectinates and pectates is being reduced from 16% to Nil (S.No. 7 of notification No. 3/2006- Central Excise refers).

13.2 Excise duty exemption on lac, gum, resins, other vegetable saps and extracts manufactured without the aid of power is being withdrawn. (S. No2 of notification 3/2005 omitted by 7/2006-C.E refers)

13.3 Cashew shell liquid is being unconditionally exempt from excise duty. (S.No. 6 of notification No. 3/2006- Central Excise refers).

Chapter 14

No change.

Chapters 15

15. Excise duty exemption on unbranded edible preparations of animal or vegetable fats and oils (other than margarine or linoxyn) is being withdrawn. They would now attract excise duty at 8%. (S.No. 11 of notification No. 3/2006- Central Excise refers).

Chapter 16

16. Excise duty on processed meat, fish and poultry products is being reduced from 8% to Nil (S.No. 13 of notification No. 3/2006- Central Excise refers).

Chapters 17 and 18

17. Excise duty exemption on sugar (other than Khandsari sugar), manufactured without the aid of power is being withdrawn. Such sugar will now attract excise duty at Rs. 38 per quintal (levy sugar) or Rs. 71 per quintal (free sale sugar) as the case may be. (S.No. 4 of notification 3/2005-Central Excise as amended by notification No.7/2006-Central Excise refers).

Chapter 19

19.1 Excise duty on pasta is being reduced from 16% to Nil (S.No.17 of notification No. 3/2006- Central Excise refers).

19.2 Excise duty exemption on biscuits manufactured without the aid of power is being withdrawn. They will now attract duty at 8%. (S.No 8 of notification3/2005-Central Excise as omitted by notification no. 7/2006- C.E)

Chapter 20

No change.

Chapter 21

21.1. Excise duty on yeast is being exempted. (S.No. 23 of notification No.3/2006-Central Excise refers).

21.2 Excise duty on ice cream is being exempted (S.No.26 of notification No.3/2006-Central Excise refers).

21.3 Excise duty on all types of pan masala is being rationalized at 66%. All kinds of pan masala will now attract same rate of duty i.e. 66%. (Relevant bill entry refers). Entry no. 12 of erstwhile notification no. 6/2002-Central Excise has been withdrawn.

21.4 Concessional rate of 8% excise duty on scented supari with retail sale price not exceeding 50 paise retail sale price per package, is being extended to scented supari with retail sale price not exceeding Re.1 per package. (S.No.27 of notification No.3/2006-Central Excise refer).

21.5 Excise duty on ready to eat packaged food is being reduced from 16% to 8% (S.No.30 of notification No. 3/2006- Central Excise refer).

21.6 Excise duty on soya bari, instant food mixes such as pongal mix, vada mix, pakoda mix, paysam mix, gulab jamun mix, rava dosa mix, idli mix, dosai mix, muruku mix, and kesari mix is being exempted. (S.No.28 of notification No. 3/2006-Central Excise refer).

21.7 Consequent to reduction in rate of excise duty abatement from retail sale price for assessment under section 4A is being reduced from 40% to 37% in case of items at 21.5 and 21.6 above. (S.No 22 of Notification no 2/2005-Central Excise (NT) refers).

21.8 Excise duty exemption on unbranded protein concentrate and textured protein substances, churan for pan, custard powder and other food preparations (falling under 2106 90 99) is being withdrawn. They will now attract duty at 16%. (S.No 11 of Notification no. 3/2005-Central Excise as amended by notification no.7/2006- Central Excise).

21.9 Excise duty exemption on unbranded sugar syrups (falling under 2106 90 40) containing added flavouring or colouring matter (excluding preparations for lemonades or other beverages intended for use in manufacture of aerated waters) is being withdrawn. They will now attract duty at 16%. (S.No 12 of Notification no. 3/2005-Central Excise as omitted by notification no.7/2006- Central Excise).

21.10 Existing rate of abatement of 50% will apply to all varieties of pan masala, which are subject to RSP based assessment. (S.No 20 of notification no 2/ 2006 C.E (NT) refers)

21.11 Tariff value for all kinds of pan masala whether or not containing tobacco is being notified as under: - (Notification 3/2006- Central Excise (N.T.) dated 01-03-06 superceeded erstwhile notification no 16/98 dated 2nd June 1998)

Description of excisable goods	Amount
(1)	(2)
Pan masala, in retail packages,-	
(1) If retail sale price is not printed on retail pack,-	
(i) containing not exceeding two grams per pack	Re.1.50 per unit pack
(ii) containing more than 2 grams but not exceeding 4 grams per pack	Rs.3.00 per unit pack
(iii) containing more than 4 grams but not exceeding 10 grams per pack	Rs.3.00 +Rs.1.25 per gram or part thereof exceeding 4 grams
(2) If retail sale price is printed on the retail pack	50% of the printed retail sale price

Chapter 22

22.1 Excise duty on aerated waters is being reduced from 24% to 16% (Notification No.9/2006-Central Excise refers). Consequent to reduction in rate of excise duty abatement from retail sale price for assessment under section 4A is also being reduced from 45% to 42.5%. (S.No 26 of notification no 2/2006-Central Excise (NT) refers).

22.2 Excise duty exemption on unbranded mineral water, water other than aerated and mineral waters, ice and snow whether or not containing sugar or other sweetening matter or flavour; beverages containing milk and other waters, is being withdrawn and these would be chargeable to duty at 16%. (S.No 13 of notification 3/2005- C.E as amended by notification 7/2006-C.E refers)

Chapter 23

No change

Chapter 24

24.1 SED and AED (GSI) rates of excise duty have been merged with the basic excise duty rates. Simultaneously, all goods falling under this chapter are being exempted from both SED and AED. (Notification No 9/2006 C.E and Notification No.11/2006- Central Excise respectively refers).

There is, however, no change in total excise duty on products of this chapter (except cigarettes).

24.2 **Total excise duty**, (including basic excise duty, NCCD and additional duty of excise on pan masala and other tobacco products) on cigarettes is being increased as under: (Relevant bill entry refers)

S.No.	Description	From	To
	Cigarettes	Rs. per '000 sticks	
	<u>Non-filter of length</u>		
1.	not exceeding 60 mm.	150	160
2.	exceeding 60 mm but not exceeding 70 mm <u>Filter cigarettes of length</u>	495	520
3.	not exceeding 70 mm.	740	780
4.	exceeding 70 mm but not exceeding 75 mm.	1200	1260
5.	exceeding 75 mm but not exceeding 85 mm.	1595	1675
6.	<u>Other cigarettes</u>	1960	2060

24.3 Excise duty on unbranded other smoking tobacco and unbranded manufactured tobacco and tobacco substitutes is being imposed @ 16% (S.No. 35 and 40 of notification No.3/2006-Central Excise refer). Consequent to imposition of excise duty, SSI exemption is being extended on these items. (Notification no. 8/2003 –Central Excise, as amended by notification no. 8/2006-Central excise refers).

24.4 Tariff rate of excise duty on biris is being increased. However, there is no change in effective rates of duty. (S. No. 37 and 38 of notification No. 3/2006- Central Excise refers)

Chapter 25:

25.1 Chapter Note 6 is being inserted in Chapter 25 so as to provide that in relation to products of heading 2515 and 2516, the processes of cutting or sawing or sizing or polishing or any other process for converting of stone blocks into slabs or tiles, shall amount to 'manufacture'. (Relevant bill entry refers)

25.2 Excise duty @ 16% is being imposed on sulphur recovered as by-product in refining of crude oil, falling under tariff item 2503 00 10. Sulphur falling under this tariff item for manufacture of fertilizers will continue to be exempt. (S.No.3 of the notification no.4/2006-Central excise refers).

25.3 The exemption for marbles in slabs or tiles manufactured without the aid of power has been withdrawn. (S. No.17 of notification 3/2005- Excise as omitted vide notification

no 7/2006-C.E). Such goods would attract the applicable rate of Rs 30 per square metre. (S. No 2 of Notification no. 4/2006-C.E. refers).

Chapter 26:

26.1 Excise duty on gold concentrates (2616 90 10), for refining, has been exempted. (S. No. 5 of notification No. 4/2006- Central Excise refers)

Chapter 27:

Cess leviable on petroleum crude oil under the Oil Industry (Development) Act 1974 has been increased from Rs.1800 per tonne to Rs.2500 per tonne. (Relevant bill entry refers)

Chapters 28 to 39

28.1. Nuclear grade sodium, manufactured by the Heavy Water Board (HWB) for the 500 MW Prototype Fast Breeder Reactor (PFBR) at Kalpakkam, Tamil Nadu is being exempted from excise duty. (S. No. 50 of notification 4/2006-Central Excise.)

30.1 Excise duty exemption on unbranded wadding gauge is being withdrawn. (S. No. 9 of erstwhile notification 10/2003-C. E as omitted by Notification no.10/06- C.E)

32.1 Excise duty (16%) on drawing ink (3215 90 40) is being exempted. (S. No. 68 of notification 4/2006- Central Excise)

33.1 Excise duty exemption on Henna powder, not mixed with any other ingredient, is being withdrawn. This item would now attract excise duty at 8%. (S. No. 66 of notification 4/2006- Central Excise)

33.2 Excise duty exemption on essential oils, solution of essential oils (other than sandalwood oil) and perfumes and toilet waters etc, manufactured without the aid of power is being withdrawn. (Notification 167/86-Central excise has been rescinded)

34.1 Excise duty exemption on Soap (3401 11 10 to 3401 11 90), if manufactured under a scheme for the sale of Janata soap, is being withdrawn. (S. No.64 of erstwhile notification no. 6/2002- Central Excise omitted)

34.2 Excise duty exemption on soap manufactured without the aid of power is being withdrawn. Such soap would attract duty at 16%. (S. No. 33 of notification 3/2005-Excise as omitted vide notification no 7/2006-C.E)

36.1 Excise duty exemption on pyrotechnic articles, fog signals, rain rockets, signalling flares, and others (excluding fireworks) etc. manufactured without the aid of power is being withdrawn. They will now attract duty at 16%. (Notification 167/86-Central excise has been rescinded)

38.1 With effect from a date to be notified Plant growth regulator (3808 30 40) is proposed to be brought under MRP based levy of excise duty. (Relevant Bill Entry refers)

38.2 Excise duty exemption on turpentine oil or rosin oils manufactured without the aid of power is being withdrawn and these would be chargeable to duty at 16%. (S. No. 36 and 37 of notification 3/2005- Excise as omitted by notification no 7/2006-C.E refers)

38.3 Resin binders (3824 90) used for manufacture of rotor blades for wind operated electricity generators is being exempted from excise duty. (S. No.87of notification 6/2006- Central Excise refers)

39.1 Excise duty exemption on strips and tapes of polypropylene (3920), used in the factory of its production in the manufacture of polypropylene ropes, is being withdrawn. (S. No. 77 of erstwhile notification6/2002- Central Excise omitted.)

39.2 Concessional rate of 8% excise duty on lay flat tubing (3917) is being withdrawn. (S. No. 76 of erstwhile notification 6/2002- omitted)

Chapters 40 to 49

40.1 Excise duty on heat resistant latex rubber thread (HRLRT) of tariff item 4007 00 10 is being reduced from 16% to 8% (S.No. 82 of notification No 4/2006-Central Excise refers).

40.2 Excise duty on paddy dehusking rice rubber rolls of heading 4016 is being reduced from 16% to Nil (S.No 85 of notification No 4/2006-Central Excise refers).

43.3 Excise duty of 8% is being imposed on raw, tanned or dressed fur skins of headings 4301 and 4302 (S.No 86 of notification No 4/2006-Central Excise refers).

43.4 Excise duty of 8% is being imposed on 100% wood free plain or pre-laminated particle or fiberboard, made from sugarcane bagasse or other agro-waste (S.No 87 of notification No 4/2006-Central Excise refers).

43.5 Excise duty of 8% is being imposed on articles of wood, falling under Chapter 44 (S. No 1 of notification No 10/2006-Central Excise refers).

44.1 Excise duty exemption on veneer sheets, continuously shaped wood and sheets for Plywood manufactured without the aid of power is being withdrawn and these would be chargeable to duty at 16%. (S.No 41 and 42 of notification No. 3/2005 as amended by notification no.7/2006-Central Excise).

48.1 Concessional rate of excise duty @12% has been provided for paper and paperboard falling under headings 4802, 4804, 4805, 4807, 4808 and 4810 (S. No 93 of notification No 4/2006-Central Excise refers).

48.2 Excise duty of 8% is being imposed on registers, account books, order books, receipt books, letter pads, memorandum pads, dairies, binders, folders, file covers, manifold business forms and interleaved carbon sets, albums for samples or for collections, blotting paper cut to size (4820). (S. No 2 of notification No 10/2006-Central Excise refers). Notebooks and exercise books will however continue to be exempt. (S. No 97 of notification No 4/2006-Central Excise refers).

48.3 Excise duty of 8% is being imposed on paper labels, falling under heading 4821 (S. No 3 of notification No 10/2006-Central Excise refers)

48.4 Excise duty of 8% is being imposed on paper pulp moulded tray of heading 4823 70 10 (S. No 4 of notification No 10/2006-Central Excise refers).

Chapters 50-63

50.1 Excise duty exemption on certain textile items manufactured without the aid of power is being withdrawn. There is a general exemption from excise duty on these products subject to the condition that no input credit is availed.

54.1 Mandatory excise duty on man made fibres and filament yarns are being reduced from 16% to 8%. (S.No.1 and 2 of the Notification No.5/2006-CE refers).

56.1 Separate exemption on metallic yarn (imitation zari) has been withdrawn, as there is already an optional exemption available to textile items. (S.No 16 of notification no 10/03.C.E as amended by notification no. 10/2006. C.E refers)

56.2 Optional excise duty on cigarette filter rods falling under tariff item 5601 22 00 is being raised from 8% to 16%. (Notification No.14/2006-CE refers)

Chapter 64

64.1 Excise duty on footwear of Retail Sale Price exceeding Rs.250 and upto Rs.750 per pair is being reduced from 16% to 8%. (S.No.5 (b) of the Notification No.5/2006-CE refers). The rate of abatement for these footwear would be 37%. (S.No.55 of the Notification No. 2 /2005-CE (N.T) refers)

64.2 Excise duty is being exempted on conversion, on job-work basis, of PVC resin into PVC compounds (falling under 3904) for manufacture of footwear of RSP upto Rs.250/-, which are fully exempted from excise duty. (Notification No. 20/2006-CE amending notification 83/94- C.E and 84/94-C.E refers).

Chapter 65

No change.

Chapter 66

66.1 Excise duty exemption on umbrellas and parts thereof is being withdrawn and 16% duty is being imposed. (S.No.19 of the Notification No.10/2003-CE, and S. No. 157A of Notification No. 6/2002-C.E. omitted).

66.2 Excise duty exemption on parts of walking sticks, seat sticks, whips, riding crops etc. is being withdrawn. They will now attract 8% duty. (S.No.6 of the Notification No. 5/2006-CE refers).

Chapter 67

No change.

Chapters 68 and 69

68.1 Excise duty of 8% is being imposed on articles of mica (6814). (S.No.8 of notification no.10/2006 refers)

68.2 Excise duty of 8% is being imposed on roofing tiles (6905 10 00). (S.No. 14 of the Notification No. 5/2006-CE refers).

69.1 Excise duty exemption on bricks, blocks, tiles and other ceramic goods of siliceous fossil meals or of similar siliceous earths, refractory bricks, blocks, tiles and other ceramic goods of siliceous fossil meals or of similar siliceous earths, other refractory ceramic goods, ceramic building bricks, flooring blocks, support or filler tiles, roofing tiles, chimney pots, cowls, chimney liners, other ceramic constructional goods manufactured without the aid of power is withdrawn. (Notification 167/86-Central excise has been rescinded)

69.2 Excise duty on mosaic tiles is being raised from 8% to 16%. (S.No.22 of the Notification No. 10/2003-CE omitted).

69.3 Excise duty of 8% is being imposed on goods, in which not less than 25% by weight of fly ash or phospho- gypsum or both have been used. (S.No.9 of the Notification No.5/2006-CE refers).

Chapter 70

70.1 Excise duty on tableware and kitchenware of glass is being raised from 8% to 16%. (S.No.2 of the Notification No.10/2003-CE omitted).

Chapter 71

71.1 Excise duty exemption on certain items, falling under chapter 71, manufactured without the aid of power is being withdrawn. (Notification 167/86-Central excise has been rescinded)

71.2 Excise duty is being exempted on dust and scrap of natural and synthetic precious or semi precious stones; waste and scrap of precious metals or metals clad with precious metals arising in course of manufacture of goods of falling in chapter 71 (S.No. 22 of the Notification No. 5/2006-CE refers).

Chapters 72 to 83

72.1 Excise duty of 16% is being imposed on parts of tableware, kitchenware or other household articles of iron and steel, other than parts of pressure cookers, falling under heading (S. No 179A of erstwhile notification No 06/2002-Central Excise omitted).

72.2 Compounded levy rate of excise duty on stainless steel patti/patta of heading 7219/7220 has been increased to Rs.30, 000/- per Cold Rolling (C.R.) machine from the current rate of Rs.15, 000/- per C.R. machine per month (S. No 16 of Notification No 20/06-Central Excise).

73.1 Excise duty exemption on metal containers of iron and steel (chapter 73) and of aluminium (chapter 76), manufactured without the aid of power is being withdrawn. These items would attract duty at 16%. (S. No 176 and 188 of erstwhile notification No 06/2002-Central Excise omitted).

73.2 The value limit of Rs.2000/- for excise duty exemption on gas stoves has been removed and now, the benefit of 8% excise duty will be available on LPG stoves (with burners only, not incorporating other functions such as, grills or oven) falling under heading 7321 (S.No.36 of notification No 5/2006 -Central Excise).

74.1 Excise duty @ 16 % has been imposed on parts of table, kitchen or other household articles of copper. (S. No 183A of erstwhile notification No.6/2002-Central Excise omitted).

76.1 Excise duty @16 % has been imposed on parts of tableware, kitchenware or other household articles of aluminium, other than parts of pressure cookers (S. No. 188A of erstwhile notification No 6/2002-Central Excise omitted).

76.2 Excise duty @ 16% has been imposed on aluminium ferrules, used within the factory of production or in any other factory, in the manufacture of pencils falling under 9608 or 9609. (S.No.243 of erstwhile notification No 6/2002-Central Excise omitted).

83.1 Excise duty exemption on padlocks, locks of base metal, clasps and frames with clasps, incorporating locks of base metal etc. manufactured without the aid of power is being withdrawn and these would be charged to 16% duty. (Notification 167/86-Central excise has been rescinded)

Chapters 84 and 85

84.1 Excise duty of 12% is being imposed on computers. (S.No. 16 of the Notification No. 6/2006-CE refers).

84.2 Excise duty exemption on specified parts for manufacture of power driven pumps is being withdrawn. (S.No. 236 of erstwhile Notification no 6/2002–Central Excise omitted)

84.3 Existing excise duty exemption on specified plantation machinery is being extended by one year i.e. upto 30th April 2007. (S.No.10 of Notification 6/2006-Central Excise read with proviso to the preamble to the notification)

84.4 Concessional excise duty has been withdrawn on parts and components of specified motor vehicles transferred to a sister unit for manufacture of goods, falling under sub-heading Nos. 8702.90, 8704.20, 8706.29 and 8706.42 (S.No. 194 of erstwhile Notification no 6/2002 –Central Excise omitted)

85.1 Excise duty of 16% is being imposed on integrated receiver decoders, also known as set-top boxes. (S.No. 205 A of erstwhile Notification No. 6/2006-CE omitted).

85.2 Excise duty of 8% is being imposed on packaged software, also known as canned software on electronic media (software downloaded from the internet and customized software will not attract duty). (S.No 27 of the Notification No. 6/2006-CE refers).

85.2 Excise duty on MP3 and MPEG4 players is being reduced from 16% to 8%. (S.No.21of Notification No.6/2006-CE refers).

85.3 Excise duty of 8% is being imposed on pagers. (S.No 29 of the Notification No. 6/2006-CE refers).

85.3 Excise duty on Compact Fluorescent lamps (CFL) is being reduced from 16% to 8%. (S.No 32 of the Notification No. 6/2006-CE refers). Rate of abatement on CFL is being reduced to 37%. (S.No.91 of the Notification No 2 /2006-CE (NT) refers).

85.4 Excise duty on storage devices i.e. DVD drives, USB flash memory and Combo-drives is being reduced to Nil. (S.No.17 of the Notification No.6/2006-CE refers).

85.5 In respect of power driven pumps designed for handling water (8413), with effect from 01.04.2006, SSI exemption is being restricted only to those pumps, which conform

to the Bureau of Indian Standards (BIS) specifications. (Notification no. 8/2003 –Central Excise, as amended by notification no.8/2006-Central excise refers)

85.6 Excise duty on value addition activity has been extended to Glued Insulated Rail Joints of heading 8530. (S.No.30 of the Notification No.5/2006-CE refers).

Chapter 86

86.1 Excise duty at 16% is being imposed on railway track machines of heading 8604. The excise duty exemption to parts used within the factory of manufacture of railway track machines is being withdrawn. (S.No.33 of Notification No. 6/2006-CE refers)

Chapter 87

87.1 Excise duty is being reduced from 24% to 16% on following motor vehicles:
(i) Petrol cars of engine capacity upto 1200cc and length upto 4000 mm; and
(ii) Diesel cars of engine capacity upto 1500 cc and length upto 4000 mm
(S.No.42 of the Notification No.6/2006-CE refers).

87.2 From a date to be notified later, MRP based levy is proposed to be extended on parts, components and assemblies of motor vehicles.

Chapters 90 to 96

90.1 Excise duty of 8% has been imposed on parts of drawing and mathematical instruments, used in the manufacture of such drawing and mathematical instruments, subject to end use condition (S. No 58 of notification No 6/2006-Central excise refers)

90.2 Excise duty of 8% has been imposed on frames and mountings for spectacles, goggles or the like, falling under heading 9003, of value below Rs.500 per piece (S. No 56 of notification No 6/2006-Central excise refers)

90.3 Excise duty of 8% has been imposed on goggles, falling under heading 9004 (S. No 58 of notification No 6/2006-Central excise refers)

94.1 Excise duty on all coir products including rubberized coir products of heading 9404 is being exempted. (S. No. 71 of notification No. 6/2006- Central Excise refers).

96.1 From a date to be notified later, MRP based levy is proposed to extended to toothbrushes (9603 21 00)

Miscellaneous

M.1 Duty on clearances to Domestic Tariff Area from Export Oriented Units or units in Electronic Hardware Technology Parks, Software Technology Parks etc. is being changed from 50% of the aggregate of customs duties to 25% of basic customs duty plus full CV duty. (Notification no.23/03 as amended by 22/2006- C.E refers)

M.2 Notification No. 215/84-Central excise, which exempted goods meant for display in any fare or exhibition in India, is being withdrawn. Now merit rate will apply to such clearances.

M.3 Notification no. 115/75-CE dated 30th April 1975, which exempted goods manufactured by factories covered by coir industry, cashew Industry, Tanning Industry, oil mill and solvent extraction industry and rice milling industry is being withdrawn. Most of the goods manufactured by these industries are exempt unconditionally. 'Coir products of heading 9404 such as mattresses, pillows' and 'cashew nut shell liquid' are being unconditionally exempted.

M.4 Excise duty has been imposed on mixture of graphite and clay used within the factory of production in the manufacture of pencils or pencil leads falling under headings 9608 or 9609. (S.No.242 of erstwhile notification no.6/2002. C.E omitted)

M.5 Following Notifications have been amended to align classifications mentioned therein with the new 8 digit Central Excise Tariff.

- (i) 82/84-Central Excise dated 31st March 1984,
- (ii) 214/86-Central Excise, dated 25th March, 1986,
- (iii) 221/86-Central Excise, dated 2nd April 1986,
- (iv) 198/87-Central Excise, dated 28th August, 1987,
- (v) 88/88-Central Excise, dated 1st March, 1988,
- (vi) 145/89-Central Excise dated 19th May 1989,
- (vii) 74/93-Central Excise, dated 28th February, 1993,
- (viii) 83/94-Central Excise dated 11th April 1994,
- (ix) 84/94-Central Excise dated 11th April 1994,
- (x) 62/95-Central Excise, dated 16th March, 1995,
- (xi) 63/95-Central Excise dated 16th March 1995,
- (xii) 64/95-Central Excise dated 16th March 1995,
- (xiii) 9/96-Central Excise, 23rd July 1996,
- (xiv) 10/96-Central Excise, dated 23rd July 1996,
- (xv) 15/99-Central Excise dated 26th March 1999,
- (xvi) 26/2001-Central Excise dated 11th May 2001,
- (xvii) 27/2001-Central Excise dated 11th May 2001,
- (xviii) 52/2002-Central Excise, dated 17th October, 2002,
- (xix) 46/2003-Central Excise, dated 17th May 2003,
- (xx) 49/2003-Central Excise, dated 10th June 2003,
- (xxi) 50/2003-Central Excise, dated 10th June 2003,
- (xxii) 53/2003-Central Excise dated 17th June 2003.