

Notification

New Delhi, the 1st March, 2011

No. 2/2011-Central Excise

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, on being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below and falling under Chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), specified in corresponding entry in column (2) of the said Table, from so much of the duty of excise leviable thereon under the said Central Excise Act, as is in excess of the amount calculated at the rate of 5% *ad valorem*:

Table

S.No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of the excisable goods
(1)	(2)	(3)
1	1302 19 20, 1302 19 30	Cashew shell liquid (CNSL)
2	151710	Margarine
3	1904 10 20	Paws, Mudi and the like
4	20	All goods
5	2101	Coffee or tea pre-mixes
6	2103	Sauces, ketchup and the like and preparations therefor
7	2104	Soups and broths and preparations therefor
8	2106 90	All kinds of food mixes, including instant food mixes
9	2106 90 30	Betelnut product known as "supari"
10	2106 90 99	(i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients
11	2202 90 20	All goods
12	2202 90 30	Flavoured Milk of Animal origin

13	2202 90 90	Tender coconut water
14	26 or any chapter	Fly ash
15	28 or 38	Silicon in all forms
16	2847 00 00	Medicinal grade hydrogen peroxide
17	28,29 or 30	Anaesthetics
18	28	Potassium Iodate
19	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia
20	30	Intravenous fluids, which are used for sugar, electrolyte or fluid replenishment
21	31	All goods, other than those which are clearly not to be used- (a) as fertilizers; or (b) in the manufacture of other fertilizers, whether directly or through the stage of an intermediate product.
22	3215 90 40	Drawing ink
23	3306 10 10	Tooth Powder
24	3406 00 10	Candles
25	39	Products of jute and phenolic resins manufactured by pultrusion process, containing at least forty per cent. by weight of jute
26	3903	Unexpanded polystyrene beads purchased by the Malaria Research Centre
27	39 or 40	Nipples for feeding bottles
28	4015	Surgical rubber gloves or medical examination rubber gloves
29	44 or any Chapter	Resin bonded bamboomat board, with or without veneer in between
30	4410 or 4411	Coir composite boards, coir matting boards, coir boards
31	48 or any chapter	Leather board
32	4802	Writing or printing paper for printing of educational textbooks
33	4802	Paper or paperboard, in the manufacture of which,- (i) the principal process of lifting the pulp is done by hand; and

		(ii) if power driven sheet forming equipment is used, the Cylinder Mould Vat does not exceed 40 inches
34	4818 40 10	All goods
35	4818 40 90	All goods
36	4820	Notebooks and exercise books
37	57	<p>The following goods, namely:-</p> <p>(a) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations;</p> <p>(b) Carpets and other textile floor coverings, knotted, woven, tufted or flocked of coconut fibres (coir) or jute, whether or not made up, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of machines; and</p> <p>(c) Other carpets and other textile floor coverings of coconut fibres(coir) or jute, whether or not made up.</p> <p>Explanation.- For the purpose of Chapter 57 the term “machines” shall not include manually operated implements, used independently by hand, such as hooking guns, tufting guns and knitted guns.</p>
38	5906 10 00	Adhesive tapes of a width not exceeding 20 cm
39	6305	Laminated jute bags
40	6602 00 00	All goods
41	68 or 69	Sand lime bricks
42	69	Burnt Clay tiles conforming to IS specification No.3367-1975
43	69	Ceramic tiles, on which the appropriate duty of excise under the First Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975) has already been paid, subjected to the process of printing, decorating or ornamenting in a factory which does not have the facilities (including plant and equipment) of producing ceramic tiles.
44	6904 10 00	All goods
45	6905 10 00	Roofing tiles
46	70	Glassware produced by mouth –blown process
47	7015 10	Glasses for corrective spectacles and flint buttons
48	7113	Articles of jewellery manufactured or sold

		<p>under a brand name</p> <p>Explanation. - 1. For the purpose of this exemption, “brand 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 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> <p>2. Hallmarking of the jewellery shall not be considered to be branding.</p> <p>3. An identity put by a jeweller or the job worker, commonly known as ‘house-mark’ shall not be considered as brand name.</p>
49	7114	<p>Articles, other than jewellery, of—</p> <p>(a) gold, (b) silver, (c) platinum, (d) palladium, (e) rhodium, (f) iridium, (g) osmium, or (h) ruthenium,</p> <p>manufactured or sold under a brand name.</p> <p>Explanation. - 1. For the purpose of this exemption, “brand 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 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> <p>2. An identity put by a jeweller or the job worker, commonly known as ‘house-mark’ shall not be considered as brand name.</p> <p>3.”articles” in relation to gold shall mean anything (other than ornaments), in a finished form, made of, or manufactured from or containing, gold and includes any gold coin and broken pieces of an article of gold but does not</p>

		include primary gold, that is to say, gold in any unfinished or semi-finished form including ingots, bars, blocks slabs, billets, shots, pellets, rods, sheets, foils and wires.
50	7310 or 7326 or any other Chapter	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners
51	7321 or 7418 19 or 7419 99	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy
52	7319	Sewing needles
53	7323 or 7418 or 7615	All goods other than parts and pressure cookers
54	8215	All goods
55	8445, 8448, 8483 (except 8483 10 10) 8484 [8487 90 00]	Goods required by a jute mill for making jute textiles
56	8421 21 20	Water filters functioning without electricity and replaceable kits thereof
57	844250	Printing blocks and printing types
58	8452	Sewing machines other than those with inbuilt motors
59	8479	Composting Machines
60	8517 or 8525 60	Mobile handsets including Cellular Phones and Radio trunking terminals
61	8517	Wireless data modem cards with PCMCIA or USB or PCI express ports
62	8523	The following goods, namely:- (a) Recorded audio compact discs (CDs); (b) Recorded video compact discs (VCDs); (c) Recorded digital video discs (DVDs); (d) Sound recorded magnetic tapes of width not exceeding 6.5 millimeters, whether in spools, or reels or in other form of packing; (e) Recorded media for television and sound recording such as video tapes and video discs; (f) Recorded audio cassettes
63	8523 52	Recorded smart cards
64	8523 59 10	Recorded proximity cards and tags
65	8601 to 8606	All goods (except Railway track machines falling under tariff item 8640 00 00)
66	8712	Bicycles and other cycles
67	9001 40, 9001 50 00, or 9001 90 90	Spectacle lenses and intraocular lenses
68	9004 90	Spectacles
69	9017, 8486 40 00	Mathematical calculating instruments and pantographs
70	9017	Other drawing and marking out instruments
71	9027	Kits manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, for testing narcotic

		<p>drugs and psychotropic substances</p> <p>Explanation.-For the purposes of this entry,-</p> <p>(a) “narcotic drugs” and “psychotropic substances” shall have the meanings respectively assigned to them in clause (xiv) and clause (xxiii) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985);</p> <p>(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</p>
72	9404	Coir products
73	9404	Products wholly made of quilted textile materials
74	9405 50 31	Kerosene pressure lantern
75	95	Sports goods other than articles and equipments for general physical exercise
76	9608	<p>Following goods, namely:-</p> <p>(i) Pens of value not exceeding Rs. 200 per piece;</p> <p>(ii) Ball point pens of value not exceeding Rs. 200 per piece;</p> <p>(iii) Refills of ball point pens specified in (ii) above;</p> <p>(iv) Pencils</p>

[F. No. 334/3/2011 –TRU]



(Sanjeev Kumar Singh)

Under Secretary to the Government of India