

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 given below read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading or subheading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), as are given in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions specified in the Annexure to this notification, and condition number of which is referred to in the corresponding entry in column (5) of the Table aforesaid:

Provided that nothing contained in this notification shall apply to goods specified against S.No.10 of the said Table on or after the 1st day of May 2007.

Explanation.-For the purposes of this notification, the rates specified in columns (4) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	84	The Coir processing machinery specified in List 1, supplied under Integrated Coir Development Project being implemented by the Government of Kerala	Nil	—
2.	84	Spinnerettes made, <i>inter alia</i> , of Gold, Platinum and Rhodium or any one or more of these metals, when cleared in exchange of worn-out or damaged spinnerettes	16%	1
3.	84, 85, 90 or any other Chapter	Machinery or equipment specified in List 2	Nil	—
4.	84 or any other Chapter	Machinery or equipment for use in silk textile industry as specified in List 3	Nil	—
5.	84 or any other Chapter	Goods specified in List 4 intended to be used for the installation of a cold storage, cold room or refrigerated vehicle, for the preservation, storage or transport of agricultural produce.	Nil	2 and 3
6.	8413 91 40 or 8414 90	Parts of hand pumps	Nil	—

(1)	(2)	(3)	(4)	(5)
7.	84 or any other Chapter	The following goods, namely:- (1) All items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components/ parts required for setting up of water treatment plants; (2) Pipes needed for delivery of water from its source to the plant and from there to the storage facility. <i>Explanation.</i> -For the purposes of this exemption, water treatment plants includes a plant for desalination, demineralization or purification of water or for carrying out any similar process or processes intended to make the water fit for human or animal consumption, but does not include a plant supplying water for industrial purposes.	Nil	4
8.	8414 90 12	Parts of bicycle pumps	Nil	—
9.	8430 or 8705	(i) Drilling rigs falling under heading 8430, mounted on motor vehicle chassis manufactured from chassis and compressor on which the duty of excise leviable under the First Schedule has already been paid; (ii) Drilling rigs mounted on motor vehicle chassis falling under heading 8705, manufactured from chassis and compressor on which the duty of excise leviable under the First Schedule has already been paid. <i>Explanation.</i> -For the purposes of entries (i) and (ii), value of the drilling rig shall be its value, excluding the value of the chassis and compressor used in such drilling rig.	16%	5
10.	84 or 85	Machinery or equipment, specified in List 32A appended to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1st March, 2002, [G.S.R. 118(E), dated the 1st March, 2002], for use in the plantation sector	Nil	—
11.	8434	All goods	Nil	—
12.	8443	High speed cold-set web offset rotary double width four plate wide printing machines with a minimum speed of 70,000 copies per hour	Nil	—
13.	8445, 8448, 8483 (except 8483 10 10) 8484 8485 90 00	Goods required by a jute mill for making jute textiles	Nil	2
14.	8446	Automatic shuttle or shuttleless looms	Nil	—
15.	8452	Sewing machines, other than those with in-built motors	Nil	—

(1)	(2)	(3)	(4)	(5)
16.	8471	Computers	12%	—
		<i>Explanation.</i> -For the purposes of this exemption, “computer” shall include central processing unit (CPU) cleared separately; or CPU with monitor, mouse and key board, cleared together as a set; but shall not include input or output devices or accessories such as monitor, key board, mouse, modem, uninterrupted power supply system, or web camera cleared separately		
17.	8471 70 or 8473 30	The following goods, namely:- (a) Microprocessor for computer, other than motherboards; (b) Floppy disc drive; (c) Hard disc drive; (d) CD-ROM drive (e) DVD Drive; (f) USB Flash memory (g) Combo drive	Nil	—
18.	8481 80 41 or 8481 90 10	All goods	Nil	—
19.	84 or 90	The following goods, namely:- (i) Electronic milk fat tester; and (ii) Electronic solid non-fat (SNF) tester.	8%	—
20.	8512	Dynamos, head lamps, side lamps, tail lamps of vehicles of heading 8712	Nil	—
21.	8519 99 40, 8520 90 90 or 8521 90 90	MP3 Player or MPEG 4Player	8%	—
22.	8524	The following goods, namely:- (a) Recorded audio compact discs (CDs); (b) Recorded video compact discs (VCDs); (c) Recorded digital video discs (DVDs)	Nil	—
23.	8524	Recorded video cassettes intended for television broadcasting and supplied in formats such as Umatic, Betacam or any similar format	Nil	—
24.	8524	Audio cassettes	Nil	—
25.	8524	The following goods, namely:- (a) sound recorded magnetic tapes of width not exceeding 6.5 millimeters, whether in spools, or reels or in other form of packing (b) television and sound recording media such as video tapes and video discs	Nil	6

(1)	(2)	(3)	(4)	(5)
26.	8524	CD-ROMs containing books of an educational nature, journal, periodicals (magazines) or news paper	Nil	—
27.	8524	Any customized software (that is to say, any custom designed software, developed for a specific user or client), other than packaged software or canned software <i>Explanation.</i> - For the purposes of this entry, “packaged software or canned software” means a software developed to meet the needs of variety of users, and which is intended for sale or capable of being sold, off the shelf	Nil	—
28.	8525 20	Cellular Phones and Radio trunking terminals	Nil	—
29.	8527 90 11	Portable receivers for calling, alerting or paging	8%	—
30.	8528	All goods	16%	—
31.	8529 90 90	Parts, components and accessories of mobile handsets including cellular phones	Nil	3
32.	8539 31 10	Compact Fluorescent Lamps (CFL)	8%	-
33.	8601 to 8606	All goods (except Railway track machines falling under tariff item 8604 00 00)	Nil	7
34.	87	The following goods:- (i) Motor vehicles falling under headings 8702 and 8703 for transport of upto 13 persons, including the driver (other than three wheeled motor vehicles for transport of upto 7 persons), which after clearance has been registered for use solely as ambulance; (ii) Motor vehicles falling under heading 8703 for transport of 7 persons, including the driver (other than three wheeled motor vehicles), which after clearance has been registered for use solely as taxi	16%	8
35.	87	Electrically operated vehicles, namely, trolley buses, platform trucks, works trucks, tow tractors, two or three wheeled motor vehicles; and battery powered road vehicles <i>Explanation.</i> -For the purposes of this exemption, “electrically operated trolley buses” means trolley buses which are run solely on electrical energy derived from an external source, and “electrically operated platform trucks”, “electrically operated work trucks” and “electrically operated tow tractors” respectively means platform trucks, work trucks or tow tractors which are run solely on electrical energy derived from one or more electrical batteries which are fitted to such vehicles and “battery powered road vehicles” means road vehicles which are run solely on electrical energy derived from one or more electrical batteries fitted to such road vehicles.	8%	—

(1)	(2)	(3)	(4)	(5)
36.	8706 00 21 or 8706 00 39	Chassis for use in the manufacture of battery powered road vehicles	16%	3
37.	8706 00 43 or 8706 00 49	Chassis for use in the manufacture of battery powered road vehicles	16% + Rs. 10,000/- per chasis	3
38.	87	Motor vehicles fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes. <i>Explanation.</i> -For the purposes of this exemption, value of motor vehicle shall be deemed to be equal to the value of the generating set fitted to such vehicle	Rate of duty applicable on the diesel generating set fitted on the motor vehicle	—
39.	87	(i) Motor vehicles principally designed for the transport of more than six persons, excluding the driver, including station wagons; and (ii) Motor vehicles for the transport of goods (other than those specially designed for the transport of compressed or liquefied gases), falling under heading 8704; and (iii) three wheeled motor vehicles	Nil	9
40.	8701	All goods (except road tractors for semi-trailers of engine capacity more than 1800 cc)	Nil	—
41.	8702, 8703, 8704 or 8716	(1) Motor vehicles manufactured by a manufacturer, other than the manufacturer of the chassis- (i) for the transport of more than six persons but not more than twelve persons, excluding the driver, including station wagons; (ii) for the transport of more than twelve persons, excluding the driver; (iii) for the transport of not more than six persons, excluding the driver, including station wagons; (iv) for the transport of goods, other than petrol driven; (v) for the transport of goods, other than mentioned against (iv) above. (2) Vehicles of heading 8716 manufactured by a manufacturer, other than the manufacturer of the chassis. <i>Explanation.</i> -For the purposes of entries (1) and (2), the value of vehicle shall be the value of the vehicle excluding the value of the chassis used in such vehicle.	24% 16% 24% 16% 24%	10 — — — — 10

(1)	(2)	(3)	(4)	(5)
42.	8702, 8703	Following motor vehicles of length not exceeding 4000 mm, namely:- (i) Petrol driven vehicles of engine capacity not exceeding 1200cc; and (ii) Diesel driven vehicles of engine capacity not exceeding 1500 cc <i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.	16%	—
43.	8703	Three wheeled vehicles for transport of not more than 7 persons, including the driver	16%	—
44.	8704	The following goods, namely:- (i) Three wheeled motor vehicles (ii) Motor vehicles, other than petrol driven (iii) Dumpers designed,- (a) for use off the highway; (b) with net weight (excluding payload) exceeding 8 tonnes; and (c) for maximum pay-load capacity not less than 10 tonnes	16%	—
45.	8706 00 43	For dumpers, other than petrol driven, other than those designed,- (a) for use off the highway; (b) with net weight (excluding payload) exceeding 8 tonnes; and (c) for maximum pay-load capacity not less than 10 tonnes	16%+ Rs.10, 000	—
46.	8702,8703,8704	Three or more axled motor vehicles for transport of goods or for transport of 8 or more persons, including the driver (other than articulated vehicle) <i>Explanation.-</i> For the purposes of this exemption, “articulated vehicle” means a motor vehicle to which a trailer is attached in such a manner that part of the trailer is superimposed on, and a part of the weight of the trailer is borne by the motor vehicle.	16%	-
47.	8706 00 21 or 8706 00 39	Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle).	16%	-
48.	8706 00 43 or 8706 00 49	Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle).	16% + Rs. 10,000/- per chassis	-
49.	8703	Cars (for the transport of upto 7 persons, including the driver) for physically handicapped persons	8%	11
50.	8705	Special purpose motor vehicles	Nil	12
51.	8706 00 43 or 8706 00 49	Motor chassis for vehicles of heading 8704 (other than petrol driven) fitted with engines, whether or not with cab	16%+ Rs.10, 000 per chassis	—

(1)	(2)	(3)	(4)	(5)
52.	8709	Tractors of the type used on railway station platforms, on which weightlifting or other specialised material handling equipment is mounted, fitted or fixed <i>Explanation.</i> -For the purposes of this exemption, the value of tractors shall be the value of the tractors excluding the value of weightlifting or other specialised material handling equipment mounted, fitted or fixed on them	16%	—
53.	8714	Parts and accessories of vehicles of heading 8712 and 8713	Nil	—
54.	8716	Trailers fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes. <i>Explanation.</i> -For the purposes of this exemption, value of trailer shall be equal to the value of the generating set fitted to such trailer.	Rate of duty applicable on the diesel generating set fitted on the trailer.	—
55.	9001 40 9001 50 00, or 9001 90 90	Spectacle lenses and intraocular lenses	Nil	—
56.	9003	Frames and mountings for spectacles, goggles or the like, of value below Rs 500 per piece.	8%	—
57.	9004	All goods (other than sunglasses for correcting vision and goggles)	Nil	—
58.	9017	Parts of drawing and mathematical instruments, used in the manufacture of such drawing and mathematical instruments	8%	3
59.	9018 or 9019 or 9022	(i) Parts and accessories of goods of headings 9018 and 9019 (ii) Parts and accessories of apparatus for medical, surgical, dental or veterinary use, falling under heading 9022	Nil	—
60.	90 or any other Chapter	Parts and accessories of medical equipment and other goods specified in List 1 annexed to notification No. 10 /2006-Central Excise, dated the 1 st March, 2006	Nil	—

(1)	(2)	(3)	(4)	(5)
61.	90 or any other Chapter	The following goods, namely:- (a) Medical equipment (excluding Foley Balloon Catheters) and other goods, specified in List 37 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1 st March, 2002, (G.S.R. 118(E), dated the 1 st March, 2002) (b) Accessories of the medical equipment at (A) above (c) Parts required for the manufacture of the medical equipment at (A) above (d) Continuous Ambulatory Peritoneal Dialysis (CAPD) Fluid contained in a solution bag with or without tubing system (e) Accessories of (d) above (f) Parts required for the manufacture of (d) above	Nil Nil Nil Nil Nil Nil	— — 3 — — 3
62.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment and other goods, specified in List 38 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1 st March, 2002, (G.S.R. 118(E), dated the 1 st March, 2002); (B) Parts required for the manufacture of the medical equipment at (a) above;	Nil Nil	— 3
63.	90 or any other Chapter	The following goods, namely:- (a) Medical equipment and other goods, specified in List 39 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1 st March, 2002, (G.S.R. 118(E), dated the 1 st March, 2002) (b) Accessories of the medical equipment at (a) above (c) Parts required for the manufacture of the medical equipment at (a) above	Nil Nil Nil	— — 3
64.	90 or any other Chapter	Goods required for Tubal Occlusion specified in List 40 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1 st March, 2002, (G.S.R. 118(E), dated the 1 st March, 2002)	Nil	—
65.	90 or any other Chapter	Blood Glucose Monitoring System (Glucometer) and test strips	Nil	—

(1)	(2)	(3)	(4)	(5)
66.	90 or any other Chapter	Artificial kidney	Nil	—
67.	90 or any Chapter	Parts of the following goods, namely:- (i) Crutches (ii) Wheel chairs (iii) Walking frames (iv) Tricycles (v) Brailleurs (vi) Artificial limbs	Nil	—
68.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 41 appended to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1st March, 2002, [G.S.R. 118(E), dated the 1 st March, 2002]	Nil	—
69.	9027	Kits manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, for testing narcotic drugs and psychotropic substances <i>Explanation.</i> -For the purposes of this exemption,- (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); (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.	Nil	—
70.	9402	Medical, surgical, dental or veterinary furniture and parts thereof	8%	—
71.	9404	Coir products	Nil	—
72.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles for use in kerosene pressure lanterns	Nil	—
73.	9501, 9502 or 9503	Parts and accessories	Nil	—
74.	95	Sports goods <i>Explanation.</i> - “Sports goods” for the purposes of this entry do not cover articles and equipment for general physical exercise.	Nil	—
75.	9603	All goods other than tooth brushes	Nil	—

(1)	(2)	(3)	(4)	(5)
76.	9608	Following goods, namely:- (i) Pens of value not exceeding Rs. 200 per piece (ii) Ball point pens of value not exceeding Rs. 200 per piece (iii) Refills (for ball point pens) of value not exceeding Rs. 200 per piece	Nil	—
77.	9608	Following goods, namely:- (i) Parts of pens (ii) Parts (excluding refills) of ball point pens (iii) Parts of refills of ball point pens	Nil	—
78.	9608 or 9609	Parts of pencils including clutch pencils used in the manufacture of such pencils including clutch pencils	Nil	3
79.	9608	Pencils	Nil	—
80.	Any Chapter	Parts used within the factory of production for manufacture of power tillers of heading 8432	Nil	—
81.	Any Chapter	Goods supplied for,- (a) the official use of foreign diplomatic or consular missions in India; (b) the personal use of diplomatic agents/ career consular officers in India.	Nil	13
82.	Any Chapter	(i) Cement Bonded Particle Board (ii) Jute Particle Board (iii) Rice Husk Board (iv) Glass-fibre Reinforced Gypsum Board (GRG) (v) Sisalfibre Boards (vi) Bagasse Board	Nil	—
83.	Any Chapter	Goods required for,- (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new projects with non-ozone depleting substances (non-ODS) technologies. <i>Explanation.-</i> “Goods” for the purposes of this exemption means goods which are designed exclusively for non-ozone depleting substances (non-ODS) technology.	Nil	15
84.	Any Chapter	Non-conventional energy devices/ systems specified in List 5	Nil	—
85.	32,38,39, 44 or 70	Goods specified in List 6, for the manufacture of rotor blades for wind operated electricity generators	Nil	16
86.	Any Chapter	Parts used within the factory of production or in any other factory of the same manufacturer in the manufacture of goods falling under headings 8601 to 8606 (except Railway track machines falling under tariff item 8604 00 00)	Nil	2

(1)	(2)	(3)	(4)	(5)
87.	Any Chapter	All goods manufactured in a factory and used within the same factory for building a body or fabrication or mounting or fitting of structure or equipment on a chassis falling under heading 8706 of a motor vehicle of Chapter 87	Nil	17
88.	Any Chapter	Parts of aeroplanes or helicopters required for manufacture or servicing of aeroplanes or helicopter (other than rubber tyres and tubes for aeroplanes) <i>Explanation.</i> -For the purposes of this exemption parts of aeroplanes or helicopters shall include engines, engine parts, wireless transmission apparatus, wireless receivers, iron and steel washers and screws, ball and roller bearings and other parts falling within the First Schedule or the Second Schedule, as the case may be.	Nil	—
89.	Any Chapter	Parts of hearing aids	Nil	—
90.	Any Chapter	All items of equipment including machinery and rolling stock, procured by or on behalf of Delhi Metro Rail Corporation Ltd. for use in the Delhi MRTS Project	Nil	18
91.	Any Chapter	All goods supplied against International Competitive Bidding.	Nil	19
92.	Any Chapter	Parts, used within the factory of production for manufacture of goods of heading 8701	Nil	—
93.	Any Chapter	Monofilament long line system for tuna fishing	Nil	20

ANNEXURE

Condition No.	Conditions
1.	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.
2.	The exemption shall be allowed if it has been proved to the satisfaction of an officer not below the rank of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, that such goods are cleared for the intended use specified in column (3) of the Table.
3.	Where such use is elsewhere than in the factory of production, the exemption shall be allowed if the procedure laid down in the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001, is followed.
4.	If, a certificate issued by the Collector/ District Magistrate/ Deputy Commissioner of the District in which the plant is located, is produced to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that such goods are cleared for the intended use specified in column (3) of the Table.
5.	If no credit of duty paid on the chassis and compressor has been taken under rule 3 or rule 11 of the CENVAT Credit Rules, 2002.
6.	If,- (i) made from unrecorded articles falling under heading 8523; 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 millimetres, to Doordarshan.
7.	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.
8.	(a) The manufacturer pays duties of excise at the rate specified under the First Schedule and the Second Schedule read with exemption contained in any notification of the Government of India in the Ministry of Finance (Department of Revenue), at the time of clearance of the vehicle; (b) the manufacturer takes credit of the amount equal to the amount of duty paid in excess of that specified under this exemption, in the Account Current, maintained in terms of Part V of the Excise Manual of Supplementary Instructions issued by the Central Board of Excise and Customs and thereafter files a claim for refund of the said amount of duty before the expiry of six months from the date of payment of duty on

the said motor vehicle, with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, along with the following documents, namely:-

- (1) an intimation that the amount of refund of duty claimed has been credited by the manufacturer in his Account Current, also stating the amount of credit so taken;
 - (2) a certificate from an officer authorized by the concerned State Transport Authority, to the effect that the said motor vehicle has been registered for sole use 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 Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may allow, from the date of clearance of the said motor vehicle from the factory of the manufacturer;
 - (3) a copy of the document evidencing the payment of excise duty, as mentioned in paragraph (a) above;
 - (4) 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, an evidence to the effect that the said amount has been duly returned to the buyer; and
 - (5) where the manufacturer has not collected an amount, as representing the duties of excise, in excess of the duties payable under this exemption from the buyer, a declaration by the manufacturer to that effect;
- (c) Within seven days of the receipt of the said claim for refund, the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, after such verification, as may be necessary, shall determine the amount refundable to the manufacturer and shall intimate the same to the manufacturer. In case the credit taken by the manufacturer is in excess of the amount so determined, the manufacturer shall, within five days from the receipt of the said intimation, reverse the said excess credit from the said Account Current maintained by him. In case the credit availed is lesser than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount; and
- (d) The recovery of the credit availed irregularly or availed in excess of the amount of credit so determined, and not reversed by the manufacturer within the period specified under paragraph (c) above, shall be recovered as if it is a recovery of duty of excise erroneously refunded. In case such irregular or excess credit is utilized for payment of excise duty on clearance of excisable goods, the said goods shall be considered to have been cleared without payment of duty to the extent of utilization of such irregular or excess credit.

9. If manufactured out of chassis falling under heading 8706 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 vehicle has been taken under rule 3 or rule 11 of the CENVAT Credit Rules, 2002:

Provided that this exemption is not applicable to a manufacturer of said vehicles-

- (a) who is manufacturing such vehicle 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.

10. If no credit of duty paid on the chassis falling under heading 8706 has been taken under
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rule 3 or rule 11 of the CENVAT Credit Rules, 2002.

11. If,-
 - (i) an officer not below the rank of the Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and
 - (ii) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.
 12. If manufactured out of chassis and equipment, on which the duty of excise leviable under the First 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.
 13. If, before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory-
 - (a) a certificate from the Protocol Division of the Ministry of External Affairs that the concerned foreign diplomatic or consular mission is entitled to exemption from excise duty based on the principle of reciprocity; and
 - (b) an undertaking from the head of the concerned diplomatic mission or consulate or by an officer duly authorized by him, that-
 - (i) he will produce a certificate, within three months from the date of clearance of the goods or such extended period as may be permitted by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, that the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;
 - (ii) the goods will not be sold or otherwise disposed of before the expiry of three years from the date of clearance of the goods, and
 - (iii) in the event of non-compliance of sub-clause (i), the diplomatic or consular mission will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
 14. If,-
 - (a) the goods are purchased by diplomatic agents/ career consular officers directly from the manufacturer;
 - (b) before the goods are cleared from the factory, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory, a certificate from the Protocol Division of the Ministry of External Affairs that the concerned diplomatic agent/ career consular officer is entitled to exemption from excise duty on the principle of reciprocity; and
 - (c) the concerned diplomatic agent/career consular officer availing of exemption gives an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory that the goods shall be put to his personal use.
 15. 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;
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- (ii) the manufacturer furnishes, in each case, a certificate duly signed by an officer not below the rank of the 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.
16. If, before clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Non-Conventional Energy Sources recommending the grant of this exemption and the said officer certifies that the goods are required for the manufacture of rotor blades for wind operated electricity generators.
17. If, duty of excise on the chassis leviable under the First Schedule or special duty of excise leviable under the Second Schedule 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.
18. If, before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from the Chairman or the Managing Director or the Director (Rolling Stock, Electrical and Signaling) or the Director (Finance) of the Delhi Metro Rail Corporation Ltd., to the effect that
- (i) the goods are procured by or on behalf of the Delhi Metro Rail Corporation Ltd. for use in the Delhi MRTS project; and
- (ii) the goods are part of the inventory maintained by the Delhi Metro Rail Corporation Ltd. and shall be finally owned by the Delhi Metro Rail Corporation Ltd.
19. If the goods are exempted from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under Section 3 of the said Customs Tariff Act when imported into India.
20. If, before clearance of goods, the manufacturer produces a certificate from an officer, not below the rank of Director in the Marine Products Export Development Authority, in the Ministry of Commerce and Industry, Government of India, to the effect that the goods procured constitute monofilament long line system for tuna fishing and are intended to be used for tuna fishing.
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LIST 1

(See S.No.1 of the Table)

- (1) Coconut husk crusher
- (2) Coconut husk defibering mill
- (3) Sifter or Siever (for separating coir fibre from pith)
- (4) Turbo cleaner (for cleaning the fibre)
- (5) Bailing press
- (6) Willowing machine (for cleaning and preparing fibre for spinning)
- (7) Motorised Spinning Ratts.

LIST 2

(See S.No.3 of the Table)

- (1) Yarn / Fabric mercerising; machine
- (2) Continuous bleaching plant
- (3) Fabric dyeing machine complete with dye kitchen & accessories
- (4) Wet fabric spreading and squeezing machine
- (5) Relax drum/ conveyer drying machine (i) Drying range (ii) Float dryer (iii) Loop dryer (iv) Drum dryer (v) Jet dryer (vi) Rapid dryer
- (6) Compacting Machine
- (7) HTHP Hosiery yarn dyeing machine complete with dye kitchen and accessories
- (8) Soft package winders (dye package winders)
- (9) Automatic dye weighing and dispensing machine
- (10) Open width Tubular inspection machine
- (11) Fastness testing equipment
- (12) Shrinkage testing equipment
- (13) Indigo dyeing range with/ without sizing plant
- (14) Computer colour matching equipment
- (15) High speed computer control padding mangle
- (16) Powder dot coating machine
- (17) Laser engraver
- (18) Pre-shrinking range for flat and knitted goods
- (19) Knit-tubular mercerising or bleaching-cum-mercerising machine
- (20) Auto flame controlled, width controlled singeing machine for flat and knitted fabrics
- (21) Milling and scouring machine
- (22) Shearing and Polishing machine
- (23) Kier Decatising/ Decatising machine
- (24) Combined Contripress/ Decatising machine
- (25) Auto fabric detwister
- (26) Rotary/ Flat bed screen printing machine
- (27) Curing/ Polymerising machine
- (28) Continuous rope/ open width washing machine.
- (29) Computerised embroidery pattern-making machine with plotter

- (30) Combined contipress/ decatizing machine
- (31) Auto control type humidification plant
- (32) Beam knotting machine
- (33) High Speed Warping machine with yarn tensioning, pneumatic suction devices and accessories
- (34) Computerised Pattern maker/ Pattern grading/ marker
- (35) Carding Sets, for use in woollen textile industry
- (36) Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities
- (37) Shuttleless loom (air jet, water jet, rapier and projectile and narrow width high speed needle)
- (38) Fully fashioned high speed knitting machine
- (39) Hydraulic Flat Paper Press/ continuous Hydraulic Flat paper Press/ Rotary Press
- (40) Effluent treatment unit with automatic sensing devices, automatic controlled chemical dosing, dissolved air floatation (DAF), reverse osmosis, sludge dewatering, decanters, ultrafilters, vacuum filters to deliver water for reuse.

LIST 3

(See S.No.4 of the Table)

- (1) Automatic reeling machinery for reeling of silk consisting of continuous hot air drier (conveyor type), continuous cocoon boiling machine (conveyor type) and automatic reeling machine with re-reeling
- (2) Silk weaving and twisting machines consisting of hank-to-bobbin cone winders, silk doubling machine, two-for-one/ three-for-one twisters, vacuum autoclave and rewinding machine for bobbin to hank and Electronic jacquard weft knitting machine
- (3) Arm dyeing machine for hank degumming dyeing
- (4) Hank dryers (continuous type)
- (5) Silk felt calender
- (6) Clip stenter
- (7) Silk calender
- (8) Silk decasting machine
- (9) Overflow machine for silk fabric dyeing
- (10) Cone-chees degumming and dyeing machine
- (11) Beam dyeing machine for silk fabric
- (12) Semi-automatic screen-printing machine
- (13) Loop agers
- (14) Design studio equipment
- (15) Colour kitchen equipment
- (16) Colour matching computer.

LIST 4

(See S. No.5 of the Table)

- (1) Gas Compressor, all types
- (2) Flywheel and pulley
- (3) Truck refrigeration unit
- (4) Walk-in-coolers/walk-in-freezer
- (5) Condensing unit
- (6) Evaporator
- (7) Oil separator
- (8) Receiver
- (9) Purger
- (10) Air cooling unit/air handling unit, all types
- (11) Evaporator coil, all types
- (12) Plate freezer
- (13) Blast freezer
- (14) IQF freezer
- (15) Cooling tower
- (16) Condenser-atmospheric/shell and tube/ evaporative
- (17) Valves and fittings
- (18) Mobile pre-cooling equipment
- (19) Stationary pre-cooling equipment
- (20) Control equipment for control atmosphere/ modified atmosphere cold storage.

LIST 5

(See S. No.85 of the Table)

- (1) Flat plate solar Collector
- (2) Black continuously plated solar selective coating sheets (in cut length or in coil) and fins and tubes
- (3) Concentrating and pipe type solar collector
- (4) Solar cooker
- (5) Solar water heater and system
- (6) Solar air heating system
- (7) Solar low pressure steam system
- (8) Solar stills and desalination system
- (9) Solar pump based on solar thermal and solar photovoltaic conversion
- (10) Solar power generating system
- (11) Solar photovoltaic module and panel for water pumping and other applications
- (12) Solar crop drier and system
- (13) Wind operated electricity generator, its components and parts thereof including rotor and wind turbine controller
- (14) Water pumping wind mill, wind aero-generator and battery charger
- (15) Bio-gas plant and bio-gas engine

- (16) Agricultural, forestry, agro-industrial, industrial, municipal and urban waste conversion device producing energy
- (17) Equipment for utilising ocean waves energy
- (18) Solar lantern
- (19) Ocean thermal energy conversion system
- (20) Solar photovoltaic cell
- (21) Parts consumed within the factory of production of such parts for the manufacture of goods specified at S. Nos. 1 to 20 above.

LIST 6

(See S. No.86 of the Table)

- (1) Injection resin, falling under tariff item 3907 30 90
- (2) Hardener resin injection, falling under tariff item 3907 30 90
- (3) Hand lay up resin, falling under tariff item 3907 30 90
- (4) Infusion resin, falling under tariff item 3907 30 90
- (5) Epoxy resin, falling under tariff item 3907 30 10
- (6) Adhesive resin, falling under tariff item 3907 99 90
- (7) Vinyl ester adhesives, falling under tariff item 3905 99 90
- (8) Hardener for adhesive resin, falling under tariff item 3824 90 90
- (9) Hardeners, falling under tariff item 3824 90 90
- (10) Foam kit, falling under tariff item 3921 90 99
- (11) PVC foam sheet and PS foam, falling under tariff item 3921 90 99
- (12) Balsa kit, falling under tariff item 4421 90 90
- (13) Glass fibre and articles thereof, falling under heading 7019
- (14) PU painting system, falling under tariff item 3208 20 90
- (15) Gel coat, falling under tariff item 3208 20 90"
- (16) Resin binders, falling under heading 3824 90

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(Ajay)
Under Secretary to Government of India