

Notification

No.8 /2006-Central Excise

New Delhi, the 1st March 2006.

10 Phalgun, 1927 (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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 8/2003-Central Excise, dated the 1st March, 2003, which was published in the Gazette of India, Extraordinary, vide number G.S.R. 138(E), dated the 1st March, 2003, namely:-

In the said notification,-

(a) in the preamble, after first proviso, following shall be inserted, namely:-

“ Provided further that exemption contained in this notification shall not apply to goods which are chargeable to nil rate of duty or are exempt from the whole of the duty of excise leviable thereon.”;

(b) after paragraph 4, the following paragraph shall be inserted, namely:-

“4A. Notwithstanding anything contained in the preceding paragraphs, the exemption in respect of goods specified in entries (xi), (xii) and (xiv) of the Annexure, contained in this notification, shall be restricted to rupees ten lakhs during the month of March of the financial year 2005-06.”;

(c) for the ANNEXURE, the following ANNEXURE shall be substituted, namely:-

“ANNEXURE

Description of excisable goods falling under Chapter, heading, sub-heading or tariff items of the First Schedule to the Central Excise Tariff Act, 1985, namely:-

- (i) all goods falling under Chapter 2, 3, 4 and 5;
- (ii) all goods falling under Chapter 7 or 8;
- (iii) all goods falling under Chapter 9 (except heading 0902);
- (iv) all goods falling under sub-heading 2101 30;
- (v) all goods falling under heading 2102, 2103 or 2104;
- (vi) all goods falling under tariff item 2105 00 00;
- (vii) all goods falling under heading 2106 (except tariff item 2106 90 20);
- (viii) all goods falling under heading 2201 or 2202;
- (ix) all goods falling under tariff item 2207 20 00;
- (x) all goods falling under heading 2209;
- (xi) Tobacco, used for smoking through ‘hookah’ or ‘chilam’, commonly known as ‘hookah’ tobacco or ‘gudaku’ falling under tariff item 2403 10 10;
- (xii) Other smoking tobacco falling under tariff item 2403 10 90, other than those bearing a brand name;
- (xiii) Chewing tobacco, chewing tobacco preparations and tobacco extracts and essences, falling under heading 2403, other than those bearing a brand name;

- (xiv) Other manufactured tobacco and manufactured tobacco substitutes falling under 2403 99 90, other than those bearing a brand name
- (xv) all goods falling under Chapter 25, 26, 27, 28, 29, 30, 31 or 32;
- (xvi) all goods falling under Chapter 33 (except tariff item 3301 29 37);
- (xvii) all goods falling under Chapter 34 or 35;
- (xviii) all goods falling under heading 3601, 3602, 3603 or 3604;
- (xix) Bengal lights falling under heading 3605;
- (xx) all goods falling under heading 3606;
- (xxi) all goods falling under heading 3703 (except photographic paper and paper board);
- (xxii) all goods falling under heading 3704, 3705, 3706 or 3707;
- (xxiii) all goods falling under Chapter 38;
- (xxiv) all goods falling under Chapter 39 (other than strips of plastics intended for weaving of fabrics or sacks, polyurethane foam and articles of polyurethane foam, falling under Chapter 39 of the said First Schedule);
- (xxv) all goods falling under Chapter 40, 41, 42, 43, 44, 45, 46, 47, 48 or 49;
- (xxvi) all goods falling under Chapter 64, 65, 66, 67 or 68;
- (xxvii) all goods falling under Chapter 69 (except ceramic tiles);
- (xxviii) all goods falling under Chapter 70 or 71;
- (xxix) all goods falling under Chapter 72 (except stainless steel patties /pattas);
- (xxx) all goods falling under Chapters 73;
- (xxxi) all goods falling under headings 7401 and 7402;
- (xxxii) following goods falling under tariff item 7403 21 00, namely:-
 - (a) cast brass bars/rods of a length not exceeding three feet;
 - (b) cast brass bars/rods of a length not exceeding ten feet used in the factory of production for making wires of copper alloys falling under sub-heading 7408 (other than wire of which the maximum cross-sectional dimension exceeds 6 mm and wire of which the maximum cross-sectional dimension does not exceed 0.315 mm and used for manufacture of Zari);
 - (c) copper flats of a weight not exceeding two kilograms used for making copper strips falling under heading.7409;
 - (d) brass billets weighing up to five kilograms;
- (xxxiii) all goods falling under heading 7404, 7405 or 7406;
- (xxxiv) all goods falling under heading 7407 (except bars and rods of refined copper and copper alloys);
- (xxxv) all goods falling under heading 7408 (except wire of which the maximum cross-sectional dimension exceeds 6 mm and);
- (xxxvi) copper strips produced from copper flats of a weight not exceeding two kilograms, falling under heading 7409;
- (xxxvii) all goods falling under headings 7410, 7411, 7412, 7413, 7414, 7415, 7416, 7417, 7418 or 7419 (except copper circles, whether or not trimmed);
- (xxxviii) all goods falling under Chapter 75 or 76 (except aluminium circles, whether or not trimmed);
- (xxxix) all goods falling under Chapters 77, 78, 79, 80, 81, 82 or 83;
- (xl) all goods falling under Chapter 84

- (xli) all goods falling under Chapter 85 or 86;
- (xlii) all goods falling under headings 8707, 8708, 8709, 8710, 8712, 8713, 8714, 8715 or 8716;
- (xliii) powered cycles and powered cycle rickshaw (“powered cycle” or powered rickshaw means a mechanically propelled cycle or, as the case may be, mechanically propelled cycle rickshaw, which may also be peddled, if any necessity arises for so doing) falling under heading 8711;
- (xliv) all goods falling under Chapters 88, 89 or 90;
- (xlv) watches of retail sale price not exceeding Rs.500 per piece and parts thereof, falling under heading 9101 or 9102;
- (xlvi) all goods falling under headings 9103, 9104, 9105, 9106, 9107, 9108, 9109, 9110, 9111, 9112, 9113 or 9114;
- (xlvii) all goods falling under Chapters 92;
- (xlviii) all goods falling under headings 9301 or 9305;
- (xlix) parts falling under heading 9306 or 9307;
- (l) air guns, air rifles and air pistols which are exempt from the provisions of the Arms Act, 1959 (54 of 1959), falling under tariff item 9304 00 00;
- (li) all goods falling under Chapters 94 or 95;
- (lii) all goods falling under Chapters 96 (except tariff item 9605 00 10).”.

(c) in the ANNEXURE, for the entry (xl), with effect from 1st day of April, 2006, the following entries shall be substituted, namely:-

“(xl) all goods falling under Chapter 84 {other than power driven pumps primarily designed for handling water which do not conform to standards specified by BIS (Bureau of Indian Standards) for such pumps}.”.

[F.No. 334/3/2006-TRU]

(Ajay)

Under Secretary to the Government of India

Note:- The principal notification No. 8/2003-Central Excise, dated the 1st March, 2003, was published in the Gazette of India, Extraordinary, vide number G.S.R.138(E), dated the 1st March, 2003 and was last amended by notification No.10/2005-Central Excise, dated the 1st March, 2005 [G.S.R.130(E), dated the 1st March, 2005].