

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

New Delhi, dated the 17<sup>th</sup> March, 2012

**Notification No. 7 /2012-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), and in supersession of notification of the Government of India in the Ministry of Finance, Department of Revenue No.29/2004-Central Excise, dated the 9<sup>th</sup> July, 2004, published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.420(E), dated the 9<sup>th</sup> July, 2004, except as respects things done or omitted to be done before such supersession, the Central Government, 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 within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 ( 5 of 1986), specified 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 said Act, 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 rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

Table

S. No.	Chapter, heading or sub-heading or tariff item	Description of goods	Rates
(1)	(2)	(3)	(4)
1.	5204 to 5212	All goods of cotton, not containing any other textile material	6%
2.	56 (except 56011000)	All goods of cotton, not containing any other textile material	6%
3.	57.	All goods of cotton, not containing any other textile material	6%
4.	58 (except 58043000,	All goods of cotton, not containing any other	6%

	5805 and 5807)	textile material	
5.	59	All goods of cotton, not containing any other textile material	6%
6.	60	All goods of cotton, not containing any other textile material	6%
7.	61, 62 and 63(except 63090000 and 6310)	<p>All goods of cotton, not containing any other textile material, other than those bearing a brand name or sold under a brand name.</p> <p><i>Explanation.-</i> For the removal of doubts, it is hereby clarified that 'goods of cotton, not containing any other textile material', shall include goods made from fabrics of cotton, not containing any other textile materials, even if they contain sewing threads, cords, labels, elastic tapes, zip fasteners and similar items used for stitching, fastening, holding or adornment, of materials other than cotton.</p>	6%

[F.No. 334/1/2012-TRU]



(Sanjeev Kumar Singh)  
Under Secretary to the Government of India