

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. 6/2006-Central Excise, dated the 1st March, 2006 , published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E), dated the 1st March, 2006, namely:-

In the said notification,-

(I) for the letters “Rs.”, wherever they occur, the symbol “₹” shall be substituted;

(II) in the Table, -

- (i) in column (4) for the entry “4%, wherever it occurs, the entry “5% shall be substituted;
- (ii) after S. No. 5 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“5A.	8428 20 11	Conveyor belt system used in- (i) cold storage facilities for the preservation, storage, transport or processing of agricultural, apiary, horticultural, dairy, poultry, aquatic and marine produce and meat; and (ii) Mandis and Warehouses for storage of Food grains and Sugar	Nil	2 and 3”;

- (iii) against S. No. 7, in the entry in column (3), in item 2 and item 3 for the words “Pipes”, the words “Pipes and pipe fittings” shall be substituted;
- (iv) against S.No.8C, in column (3), item (i) and the entries relating thereto shall be omitted;
- (v) after S. No. 12A and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
“12B	Any chapter	Mailroom equipment, namely- :- (i) Overhead Conveyor Gripper; (ii) Stacker; (iii) Wrapper; (iv) Labeler; (v) Strapper; (vi) Inserter ;	5%	-

		(vii) Delivery Conveyor compatible for use with the printing machines specified at S. No. 12 and 12A.		
12C	Any chapter	Parts of DVD Drive, DVD Writer, Combo drive, CD-ROM drive	5%	-
12D	844399	Parts of inkjet and laser-jet printers	5%	-";

- (vi) against S. No. 14, for the entry in column (4), the entry "5%" shall be substituted;
- (vii) against S. No. 14A, for the entry in column (4), the entry "5%" shall be substituted;
- (viii) S. No.15 and the entries relating thereto shall be omitted;
- (ix) after S. No. 16 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"16A.	84831010	Crank shafts for sewing machines, other than those with in-built motors	Nil	-";

- (x) for S. No. 17 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"17.	8471 70 or 8473 30 or 8523	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 or DVD Writer; (f) Flash memory; (g) Combo drive.	5%	-";

- (xi) S. No. 17A and the entries relating thereto shall be omitted;
- (xii) S. Nos.22, 22A and 22B and the entries relating thereto shall be omitted;
- (xiii) S. No. 24 and the entries relating thereto shall be omitted;
- (xiv) S. No. 25 and the entries relating thereto shall be omitted;
- (xv) S. Nos. 28 and 28A and the entries relating thereto shall be omitted;
- (xvi) against S. No. 31, for the entry in column (3), the following shall be substituted, namely:-
“(a) Parts, components and accessories of mobile handsets including cellularphones

(b) Parts, components of battery chargers, hands-free headphones and PC connectivity cable of mobile handsets including cellular phones;

(c) Sub-parts of (a) and (b) above,”;

(xvii) S. No. 33 and the entries relating thereto shall be omitted;

(xviii) for S. No. 34 and the entries relating thereto, the following S. No. and entries shall be substituted , namely:-

(1)	(2)	(3)	(4)	(5)
34	87	The following goods:- (i) Motor vehicles falling under the heading 8702 and 8703 cleared as ambulances duly fitted with all fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles; (ii) Motor vehicles falling under headings 8702 and 8703 for transport of up to 13 persons, including the driver (other than three wheeled motor vehicles for transport of up to 7 persons), which after clearance has been registered for use solely as ambulance; (iii) Motor vehicles falling under heading 8703 for transport of up to 13 persons, including the driver (other than three wheeled motor vehicles), which after clearance has been registered for use solely as taxi.	10% 10% 80% of the excise duty paid at the time of clearance	- 8 8”;

(xix) against S. No. 35A, in the entry in column (3), for the letters and figures “S. No. 35”, the letters and figures “S. No. 35 and 42A” shall be substituted;

(xx) against S. No. 42A, in the entry in column (3), for the explanation, the following shall be substituted, namely:-

“ **Explanation.-** For the purpose of this entry, “hybrid motor vehicles” means a motor vehicle, which uses a combination of battery powered electric motor and an internal combustion engine to power the vehicle to drive trains, but does not include such micro-hybrid motor vehicle with start and stop technology using battery powered electric motor only while in static condition”.

(xxi) after S.No.42A and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“42 B	8702,8703	Hydrogen vehicles based on fuel cell technology. Explanation.- For the purpose of this	10%	-;

		entry, "Hydrogen vehicle" means a motor vehicle, that converts the chemical energy of hydrogen to mechanical energy by reacting hydrogen with oxygen in a fuel cell to run electric motor to power the vehicle drive trains.		
42C.	Any Chapter	a) Kits for conversion of fossil fuel vehicles to hybrid motor vehicles b) Parts of such kits specified at (a) above Explanation.- For the purpose of this entry, "hybrid motor vehicle" shall have the same meaning as specified in S.No.42A.	5% 5%	-";

- (xxii) S.No. 55 and the entries relating thereto shall be omitted;
 (xxiii) S.No. 57 and the entries relating thereto shall be omitted;
 (xxiv) S.No. 69 and the entries relating thereto shall be omitted;
 (xxv) S.Nos. 71 and 71A and the entries relating thereto shall be omitted;
 (xxvi) after S. No. 71B and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"71C	85414020	Light emitting diodes (electro luminescent) for the manufacture of goods specified at S. No. 71B.	5%	2";

- (xxvii) S. No. 74 and the entries relating thereto shall be omitted;
 (xxviii) S. No. 76 and the entries relating thereto shall be omitted;
 (xxix) S. No. 79 and the entries relating thereto shall be omitted;
 (xxx) against S. No. 82, in column (3), after the entry " Bagasse Board", the entry "(vii) Cotton stalk particle Board" shall be inserted.
 (xxxix) for S. No. 91A and the entries relating thereto, the following S. No. and entries shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)
"91A	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipments, power cables used within the power generation plant, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for setting up of an ultra-mega power project based on super-critical thermal technology, with installed capacity of 3960MW or above, from which power	Nil	26

		procurement has been tied up through tariff based competitive bidding. Explanation. - For the removal of doubts, it is clarified that goods required for setting up of “Mega Power Project” or “Ultra Mega Power Projects” include the goods required for development of facilities such as ash disposal system including ash dyke, water intake including treatment and storage facilities and coal transportation facilities for such a project, notwithstanding the fact that such facilities are set up inside or outside the power plant’s designated boundary.		
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(xxxii) for S. No. 91B and the entries relating thereto, the following S. No. and entries shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)
“91B	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipments, power cables used within the power generation plant, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, supplied to mega power projects from which the supply of power has been tied up through tariff based competitive bidding or a mega power project awarded to a developer on the basis of such bidding. Explanation. - For the removal of doubts, it is clarified that goods required for setting up of “Mega Power Project” or “Ultra Mega Power Projects” include the goods required for development of facilities such as ash disposal system including ash dyke, water intake including treatment and storage facilities and coal transportation facilities for such a project, notwithstanding the fact that such facilities are set up inside or outside the power plant’s designated boundary.	Nil	28

(xxxiii) after S. No. 91B and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
“91C	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and	Nil	29”;

	<p>transmission equipments, power cables used within the power generation plant, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for expansion of an existing mega power project so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power.</p> <p>Explanation- For the purposes of this exemption, “Mega Power Project” means:-</p> <p>(a) an inter-State thermal power plant of a capacity of 1000 MW or more; or</p> <p>(b) an inter-State hydel power plant of a capacity of 500 MW or more.</p>		
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(III) in the Annexure,

- (i) for condition No. 26 and the entries relating thereto, the following shall be substituted, namely:-

Condition No.	Conditions
26.	<p>If,-</p> <p>(a) an officer not below the rank of Chief Engineer in the Central Electricity Authority certifies that the said goods are required for the setting up of the said ultra mega power project under the Government of India initiative, indicating the quantity, description, and specification thereof; and</p> <p>(b) the Chief Executive Officer of the project furnishes an undertaking 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 -</p> <p>(i) the said goods will be used only in the said project and not for any other use; and</p> <p>(ii) in the event of non compliance of sub-clause (i) above, the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.</p>

- (ii) Condition no. 27 and the entries relating thereto shall be omitted;
- (iii) for condition No. 28 and the entries relating thereto, the following shall be substituted, namely :-

Condition No.	Conditions
28.	<p>If,-</p> <p>(a) an officer not below the rank of Chief engineer in the Central Electricity Authority certifies that the said goods are required for the setting up of the said mega power project under Government of India initiative, indicating the quantity, description, and specification thereof; and</p> <p>(b) the Chief executive officer of the project furnishes an undertaking 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 -</p> <p>(i) the said goods will be used only in the said project and not for any other use; and</p> <p>(ii) in the event of non compliance of sub-clause (i) above, the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.</p>

- (iv) after condition No. 28 and the entries relating thereto, the following condition No. and the entries relating thereto shall be inserted, namely :-

Condition No.	Conditions
29.	<p>If,-</p> <p>(a) an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that –</p> <p>(i) the power purchasing state has constituted the Regulatory Commission with full powers to fix the tariffs;</p> <p>(ii) the power purchasing States shall undertake to carry out distribution reforms as laid down by the Ministry of Powe;</p> <p>(b) in the case of procurement by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the domestically procured goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking; and</p> <p>(c) in the case of procurement by a Private Sector Project, the quantity, total</p>

	<p>value, description and specifications of the domestically procured goods are certified by the Chief Executive Officer of such project; and</p> <p>(d) the Chairman and Managing Director of the said Central Public Sector Undertaking or the Chief Executive Officer of such project, as the case may be, furnishes an undertaking 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 –</p> <p>(i) the said goods will be used only in the said project and not for any other use; and</p> <p>(ii) in the event of non compliance of sub-clause (i) above, the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.”</p>
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(v) in List 2, after item no. 40 and the entries relating thereto, the following shall be added, namely:-

“(41) Parts or components of the machinery specified at item nos. (1) to (40) above”;

(vi) in List 4, in item no. 21:-

(a) for the words “compressor, condensing units”, the words “compressor, panels, condensing units” shall be substituted;

(b) after item no. 21 and the entries relating thereto, the following shall be added, namely:-

“(22) air conditioning equipment and panels having capacity of 3 Tonne air-conditioning and above”.

[F. No. 334/3/2011 -TRU]



(Sanjeev Kumar Singh)

Under Secretary to the Government of India

Note.- The principal notification number 6/2006-Central Excise, dated the 1st March, 2006 was published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E), dated the 1st March, 2006, and last amended vide notification No. 32/2010-Central Excise, dated the 28th September, 2010, published vide number G.S.R. 782 (E), dated the 28th September, 2010.