

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, being satisfied that it is necessary in the public interest so to do, hereby exempts excisable goods of the description specified in column (3) of the Table below or specified in column (3) of the said Table read with the concerned List appended hereto, as the case may be, and falling within the Chapter, heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), specified in the corresponding entry in column (2) of the said Table, -

- (a) 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
- (b) from so much of the Special duty of excise leviable thereon under the Second 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 (5) of the said Table,

subject to the relevant conditions specified in the Annexure to this notification, and referred to in the corresponding entry in column (6) of the said Table;

Explanation.- For the purposes of this notification, the rates specified in columns (4) and (5) of the said Table are *ad valorem* rates, unless otherwise specified:-

Table

S. No.	Chapter or heading No. or sub-heading No.	Description of goods	Rate under the First Schedule	Rate under the Second Schedule	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	09.02	Green Tea	Nil	-	-
2.	1103.00	Tapioca starch, Maize Starch	Nil	-	-
3.	13	Lac	Nil	-	-
4.	13	Vegetable saps and extracts, used within the factory of their production for the manufacture of medicaments which are exclusively used in Ayurvedic, Unani or Siddha systems	Nil	-	-
5.	1301.10	Compounded Asafoetida, commonly known as 'heeng'	Nil	-	-
6.	1703.90	All goods, for use in the manufacture of goods other than alcohol	Nil	-	-
7.	1901.19	Food preparations intended for free distribution to economically weaker sections of the society under a programme	Nil	-	1

(1)	(2)	(3)	(4)	(5)	(6)
		duly approved by the Central Government or any State Government			
8.	20, 21 or 22	Ice-cream and non-alcoholic beverages, prepared and dispensed by vending machines	Nil	-	-
9.	2001.10	All goods	Nil	-	-
10.	2103.10	Sauces, ketchup and the like and preparations therefor	Nil	-	-
11.	2104.10	Soups and broths and preparations therefor	Nil	-	-
12.	21.06	All goods containing not more than 10% betel nut by weight and not containing tobacco in any proportion: Provided that – (a) no other goods falling under heading No. 21.06 are manufactured in the same factory, and (b) the goods do not bear a brand name which is used for any other goods falling under heading No. 21.06	16%	Nil	-
13.	2108.10	Preparations of a kind used in the manufacture of aerated waters, if supplied directly to a bottling plant (other than vending machines)	-	Nil	-
14.	2108.99	Sweetmeats (known as 'misthans' or 'mithai' or by any other name), namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, and papad	Nil	-	-
15.	2201.20 or 2202.20	Aerated waters prepared and dispensed by vending machines	Nil	Nil	-
16.	2202.40	All goods	Nil	-	-
17.	24.04	Biris, other than paper rolled biris, manufactured without the aid of machines, by a manufacturer by whom or on whose behalf no biris are sold under a brand name (as defined in NOTE 1 to Chapter 24), in respect of first clearances of such biris for home consumption by or on behalf of such manufacturer from one or more factories upto a quantity not exceeding 20 lakhs cleared on or after the 1st day of April in any financial year	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
18.	2404.99	Tobacco, used for smoking through “hookah” or ‘chilam’, commonly known as “hookah” tobacco or ‘gudaku’	Nil	Nil	-
19.	2502.29	All goods manufactured in,- (I) factory using vertical shaft kiln, with installed capacity not exceeding 300 tonnes per day or 99,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 1,09,500 tonnes; (II) factory using rotary kiln, with installed capacity not exceeding 900 tonnes per day or 2,97,000 tonnes per annum and the total clearances of the cement produced by the factory, in a financial year, shall not exceed 3,00,000 tonnes	Rs. 200 per tonne	-	2
20.	2504.21 or 2504.31	Marble slabs and tiles cut or sawn in India in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and where the electromotive force used exceeds ten horse power	Rs. 30 per square metre	-	-
21.	26.01 to 26.17	Ores	Nil	-	-
22.	27	Naphtha and Natural Gasoline Liquid for use in the manufacture of fertiliser or ammonia	Nil	-	3 and 4
23.	27	Naphtha used in a fertiliser plant during shut-down and start-up periods	Nil	-	3 and 4
24.	27	Naphtha and Natural Gasoline Liquid intended for use - (i) within the Heavy Water Plant at Baroda or Tuticorin for the manufacture of Synthesis gas or ammonia or both which are to be utilised in the manufacture of Heavy Water in such plants; (ii) by M/s. Gujarat State Fertilizer Corporation, Baroda or M/s. Southern Petro Chemicals Industrial Corporation, Tuticorin, for manufacture of synthesis gas or ammonia or both and if the synthesis gas or ammonia or both so manufactured is supplied respectively to the Heavy Water Plants at Baroda or Tuticorin for the manufacture of Heavy Water in such Plants	Nil	-	3 and 4
25.	27	Furnace oil intended for use as feedstock in the manufacture of fertilisers	Nil	-	3 and 4

(1)	(2)	(3)	(4)	(5)	(6)
26.	27	Bio-gas	Nil	-	-
27.	27	Lean gas obtained from natural gas	Nil	-	-
28.	27	Residues of petroleum oils or of oils obtained from bituminous minerals, including heavy petroleum stock, low sulphur heavy stock and other residual fuel oils falling under heading No. 27.13 of the First Schedule, intended for use as fuel for the generation of electrical energy by electricity undertakings owned by or controlled by the Central Government or any State Government or any State Electricity Board or any local authority or a person licenced under Part II of the Indian Electricity Act, 1910 (9 of 1910) to supply electrical energy or a person who has obtained sanction under section 28 of the said Electricity Act, to engage in the business of supplying electrical energy, except those who produce electrical energy not for sale but produce it for their own consumption or for supply to their own undertakings	Nil	-	3 and 4
29.	27	Residues of petroleum oils or of oils obtained from bituminous minerals, including heavy petroleum stock, low sulphur heavy stock and other residual fuel oils falling under heading No. 27.13 of the First Schedule, intended for use as feedstock in the manufacture of fertilisers	Nil	-	3 and 4
30.	27 or 28	Synthesis gas, if used in the manufacture of Heavy Water	Nil	-	-
31.	27.10	Kerosene, that is to say, any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of 18 mm or more (determined in the apparatus known as smoke point lamp in the manner included in the Bureau of Indian Standards Specification ISI:1448 (P.31) - 1968 as in force for the time being) and is ordinarily used as an illuminant in oil burning lamps	Fifty per cent. of the duty of excise specified in the First Schedule	-	-
32.	27.10	Kerosene received by the factory from the refinery intended for use in the manufacture of linear alkyl benzene or heavy alkylate and returned by the factory to the refinery from where such kerosene is received, or to a warehouse of such refinery <i>Explanation.-</i> For the purposes of the	Nil	-	5

(1)	(2)	(3)	(4)	(5)	(6)
		<p>exemption -</p> <p>(a) the quantity of kerosene consumed in the manufacture of linear alkyl benzene or heavy alkylate shall be calculated by subtracting from the quantity of kerosene received by the factory manufacturing linear alkyl benzene or heavy alkylate, the quantity of mineral oil, falling under heading No. 27.10 of the said Schedule, generated in such manufacture and returned by the factory to a refinery, declared as such under sub-rule (2) of rule 140 of the Central Excise Rules, 1944 or a warehouse, as the case may be;</p> <p>(b) "warehouse" means a warehouse approved under rule 140 of the Central Excise Rules, 1944.</p>			
33.	27.11	<p>Liquefied Petroleum Gases (LPG) received by the factory from the refinery intended for use in the manufacture of Propylene or Di-butyl Para Cresol (DBPC) and returned by the factory to the refinery from where such Liquefied Petroleum Gases (LPG) were received</p> <p><i>Explanation.-</i> For the purposes of the exemption, the amount of Liquefied Petroleum Gases consumed in the manufacture of propylene shall be calculated by subtracting from the quantity of Liquefied Petroleum Gases received by the factory manufacturing propylene the quantity of Liquefied Petroleum Gases returned by the factory to the refinery, declared as such under sub-rule (2) of rule 140 of the Central Excise Rules, 1944, from which such Liquefied Petroleum Gases were received.</p>	Nil	-	-
34.	27.11	Liquefied Petroleum Gases and other gaseous hydrocarbons other than natural gas, ethylene, propylene, butylene and butadene	Fifty per cent. of the duty of excise specified in the First Schedule	-	-
35.	27.11	Petroleum gases and other gaseous hydrocarbons received by the factory from the refinery intended for use in the manufacture of Polyisobutylene or Methyl Ethyl Ketone (MEK) and returned by the factory to the refinery from where such Petroleum gases and other gaseous	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		hydrocarbons are received			
		<i>Explanation.-</i> For the purposes of this exemption, the quantity of the petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene shall be calculated by subtracting from the quantity of the said gases received by the factory manufacturing polyisobutylene the quantity of the said gases returned by the factory to the refinery, declared as such under sub-rule (2) of rule 140 of the Central Excise Rules, 1944, which supplied the said gases.			
36.	2711.21	Natural Gas	Nil	-	-
37.	2711.21	Compressed Natural Gas (CNG)	Fifty per cent. of the duty of excise specified in the First Schedule	-	-
38.	28	Sulphuric acid, oleum, oxygen and ammonia used in the manufacture of fertilisers	Nil	-	4
39.	28	Steam	Nil	-	-
40.	28	Sulphuric acid used in a fertiliser plant for demineralisation of water	Nil	-	-
41.	28	Ammonia used in a fertiliser plant in refrigeration and purification process	Nil	-	-
42.	28	Ammonium chloride and manganese sulphate intended for use- (a) as fertilisers; or (b) in the manufacture of fertilisers, whether directly or through the stage of an intermediate product	Nil	-	-
		<i>Explanation.-</i> For the purposes of this exemption, “fertilisers” shall have the meaning assigned to it under the Fertiliser (Control) Order, 1985.			
43.	28	Gold potassium cyanide, manufactured from gold and used in the electronics industry	16% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods	-	-

(1)	(2)	(3)	(4)	(5)	(6)
44.	28	Potassium iodate	Nil	-	-
45.	28	Gold potassium cyanide solution used within the factory of production for manufacture of zari	Nil	-	-
46.	28 or 29	All chemicals used in the manufacture of centchroman	Nil	-	-
47.	28 or 29	The bulk drugs specified in List 1	Nil	-	-
		<i>Explanation.-</i> For the purposes of this notification, the expression “bulk drugs” means any pharmaceutical, chemical, biological or plant product including its salts, esters, stereo-isomers and derivatives, conforming to pharmacopoeial or other standards specified in the Second Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940), and which is used as such or as an ingredient in any formulation.			
48.	28 or 29	The goods specified in List 2, used for the manufacture of bulk drugs specified in List 1	Nil	-	4
49.	28, 29 or 30	Anaesthetics	Nil	-	-
50.	28 or 38	The following goods- (a) Supported catalysts of any of the following metals, namely:- (i) Gold (ii) Silver (iii) Platinum (iv) Palladium (v) Rhodium (vi) Iridium (vii) Osmium (viii) Ruthenium; (b) compounds of the following metals, for making such catalysts and manufactured out of used or spent catalysts of such metals or metals recovered from old or used articles, or both, namely:- (i) Gold (ii) Silver (iii) Platinum (iv) Palladium (v) Rhodium (vi) Iridium (vii) Osmium (viii) Ruthenium.	16% of the value of material, if any, added and the amount charged for such manufacture	-	-
51.	28 or 38	Silicon, in all forms	Nil	-	-
52.	2808.10 or 2809.00	All goods used in the manufacture of fertilisers	Nil	-	4

(1)	(2)	(3)	(4)	(5)	(6)
53.	29	2-Cyanopyrazine	Nil	-	-
54.	29	Bulk drugs, namely :- (i) Insulin (ii) Zidovudine	Nil	-	-
55.	30	Desferrioxamine injection, Deferiprone, Insulin and Zidovudine	Nil	-	-
56.	30	Intravenous fluids, which are used for sugar, electrolyte or fluid replenishment	Nil	-	-
57.	30	Formulations manufactured from the bulk drugs specified in List 1	Nil	-	-
		<i>Explanation.-</i> For the purposes of this notification, the expression “formulation” means medicaments processed out of or containing one or more bulk drugs, with or without the use of any pharmaceutical aids (such as diluent, disintegrating agents, moistening agent, lubricant, buffering agent, stabiliser or preserver) which are therapeutically inert and do not interfere with therapeutical or prophylactic activity of the drugs, for internal or external use, or in the diagnosis, treatment, mitigation or prevention of disease in human beings or animals, but shall not include any substance to which the provisions of the Drugs and Cosmetics Act, 1940 do not apply.			
58.	31	All goods, other than those which are clearly not to be used- (a) as fertilisers; or (b) in the manufacture of other fertilisers, whether directly or through the stage of an intermediate product.	Nil	-	-
59.	32	Nitrocellulose lacquers produced in Ordnance factories belonging to the Central Government and intended for consumption for defence purposes or for supply to Central Government Departments	Nil	-	-
60.	32.04 or 38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs, printing paste and other products and preparations of any kind used in the same factory for the manufacture of textiles and textile articles	Nil	-	-
61.	33	Henna Powder, not mixed with any other ingredient	Nil	Nil	-
62.	33	Shikakai Powder, not mixed with any other	-	Nil	-

(1)	(2)	(3)	(4)	(5)	(6)
		ingredient.			
63.	33.06	Tooth Powder	Nil	-	-
64.	3401.11, 3401.12 or 3401.19	Soap, if manufactured under a scheme for the sale of Janata soap	Nil	-	6
65.	36.05	Matches, in or in relation to the manufacture of which any one or more of the following mechanical processes is ordinarily carried on with the aid of power, namely:- (i) the process of giving - (a) the cardboard flats or strips, the configuration of a match box including the outer slide or the inner slide, or (b) the veneer flats or strips, the configuration of a match box including the outer slide or the inner slide with the use of match paper; (ii) frame filling; (iii) dipping of splints in the composition for match heads; (iv) filling of boxes with matches; (v) pasting of labels on match boxes or veneers or cardboards; (vi) affixing of the central excise stamps; and (vii) packaging, and cleared for home consumption packed in boxes of 50 matches each <i>Explanation.-</i> Excise duty for matches packed in boxes containing any number other than 50 matches shall be calculated on pro-rata basis.	Rs. 2.00 per hundred boxes/ packs	-	7
66.	36.05	Matches, in or in relation to the manufacture of which none of the following mechanical processes is ordinarily carried on with the aid of power, namely:- (i) the process of giving - (a) the cardboard flats or strips, the configuration of a match box including the outer slide or the inner slide, or (b) the veneer flats or strips, the configuration of a match box including the outer slide or the inner slide with the use of match paper; (ii) frame filling; (iii) dipping of splints in the composition for match heads;	Re. 1.00 per hundred boxes/packs	-	7

(1)	(2)	(3)	(4)	(5)	(6)
		(iv) filling of boxes with matches; (v) pasting of labels on match boxes or veneers or cardboards; (vi) affixing of the central excise stamps; and (vii) packaging, and cleared for home consumption packed in boxes of 50 matches each <i>Explanation.-</i> Excise duty for matches packed in boxes containing any number other than 50 matches shall be calculated on pro-rata basis.			
67.	36.05	Matches, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power and cleared for home consumption packed in boxes of 50 matches each <i>Explanation.-</i> Excise duty for matches packed in boxes containing any number other than 50 matches shall be calculated on pro-rata basis.	Re. 0.50 per hundred boxes/packs	-	8
68.	36.05	Matches, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and cleared for home consumption packed in boxes of 50 matches each <i>Explanation.-</i> Excise duty for matches packed in boxes containing any number other than 50 matches shall be calculated on pro-rata basis.	Rs. 3.00 per hundred boxes/ packs	-	-
69.	38	Concrete mix manufactured at the site of construction for use in construction work at such site	Nil	-	-
70.	38.22	Chemical reagents	Nil	-	9
71.	39	Products of jute and phenolic resins manufactured by pultrusion process, containing atleast forty per cent. by weight of jute	Nil	-	-
72.	39 or 40	Nipples for feeding bottles	Nil	-	-
73.	39.01 to 39.14	Plastic materials reprocessed in India out of the scrap or the waste of goods falling within Chapters 39, 54, 55, 56, 59, 64, 84, 85, 86, 87, 90, 91, 92, 93, 94, 95 and 96	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
74.	39.03	Unexpanded polystyrene beads purchased by the Malaria Research Centre	Nil	-	10
75.	39.04	Plastic material commonly known as polyvinyl chloride compounds (PVC compounds), used in the factory of its production for the manufacture of goods which are exempt from the whole of the duty of excise leviable thereon or are chargeable to "Nil" rate of duty	Nil	-	-
76.	39.17	Lay flat tubing	Nil	-	-
77.	39.20	Strips and tapes of polypropylene used in the factory of its production in the manufacture of polypropylene ropes	Nil	-	-
78.	40	Surgical rubber gloves or medical examination rubber gloves	Nil	-	-
79.	40, 73, 83, 85, 87 or 95	Parts and accessories of cycles and cycle rickshaws	Nil	-	-
80.	4011.90 or 4013.90	(a) Tyres of a kind used on animal drawn vehicles or handcarts of size 5.00-19-6PR, 6.00-19-8PR, 7.00-19-10PR, 8.00-19-10PR or 6.00-20-8PR and inner tubes for such tyres used on animal drawn vehicles or handcarts	Nil	Nil	11
		(b) Tyres of a kind used on animal drawn vehicles or handcarts of size 3.50-8 and inner tubes for such tyres used on animal drawn vehicles or handcarts	-	Nil	11
81.	40.11, 40.12 or 40.13	Tyres, flaps and tubes used in the manufacture of - (a) power tillers of heading No. 84.32 of the First Schedule; (b) two-wheeled or three-wheeled motor vehicles specially designed for use by handicapped persons	Nil	Nil	4
82.	4011.90, 4012.11, 4012.19, 4012.90 or 4013.90	Tyres, flaps and tubes used in the manufacture of machinery falling under heading Nos. 84.26, 84.27, 84.28, 84.29 and 84.30 and motor vehicles	-	Nil	4
83.	4012.11, 4012.19 or 4013.90	Tubes and flaps supplied to a manufacturer of tyres for further supply for use in the manufacture of machinery falling under heading Nos. 84.26, 84.27, 84.28, 84.29 and	-	Nil	4

(1)	(2)	(3)	(4)	(5)	(6)
		84.30 and motor vehicles			
84.	44.06 or 44.07	100% wood free plain or pre-laminated particle or fibreboard, made from sugarcane bagasse or other agro-waste	Nil	-	-
85.	45, 48, 68, 73, 85 or 87	Parts of main battle tanks intended to be used in the manufacture of such tanks	Nil	-	4 and 12
86.	48	Paper splints for matches, whether or not waxed; Asphaltic roofing sheets	Nil	-	-
87.	48	Paper and paperboard or articles made therefrom manufactured, starting from the stage of pulp, in a factory, and such pulp contains not less than 75% by weight of pulp made from materials other than bamboo, hard woods, soft woods, reeds (other than sarkanda) or rags.	Nil	-	13
88.	48.02	(a) Security paper (cylinder mould vat made), manufactured by the Security Paper Mill, Hoshangabad, and supplied to the Bank Note Press, Dewas, the Currency Note Press, Nashik, the India Security Press, Nashik, the Security Printing Press, Hyderabad, Bharatiya Reserve Bank Note Mudran Limited, Mysore, or the Bharatiya Reserve Bank Note Mudran Limited, Salboni	Nil	-	-
		(b) Intermediate products arising during the course of manufacture of the security paper, and used within the factory of its production for pulping	Nil	-	-
89.	51, 52, 53, 54 or 55	Fabrics woven on handlooms and processed, by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, by the Government of India on the recommendation of the Development Commissioner of Handlooms, or by a factory owned by the Khadi and Village Industries Commission or any organisation approved by the Khadi and Village Industries Commission for the purpose of processing such fabrics	Nil	-	-
90.	5105.10	Carded wool used captively in the manufacture of yarn of wool	Nil	-	-
91.	5105.10	Carded wool, popularly known as 'lefa'	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		intended for making hand spun yarn of upto 10 counts			
92.	51.06	Yarn of wool of counts upto 10 in plain (straight) reel hanks, whether single or multiple (folded) and intended for manufacturing carpets	Nil	-	-
93.	51.06 or 51.07	Yarn of wool purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account	Nil	-	14
94.	51.06, 51.07, 5205.19, 5206.12, 5402.61, 5402.62, 5402.69, 5403.41, 5403.42, 5403.49, 5509.19, 5509.22, 5509.32, 5509.42, 5509.50, 5509.60, 5509.90, 5510.12 or 5510.90	Multiple (folded), cabled or air-mingled yarn manufactured in a factory which does not have the facilities (including plant and equipment) for producing single yarn	Nil	Nil	15
95.	51.06, 51.07, 5205.11, 5205.19, 5206.11 or 5206.12	Dyed, printed, bleached or mercerised yarn (other than yarn containing synthetic or artificial staple fibres), whether single, multiple (folded) or cabled, manufactured in a factory which does not have the facilities (including plant and equipment) for producing single yarn	Nil	-	16
96.	51.06, 51.07, 5205.11, 5205.19, 5206.11, 5206.12, 5509.11, 5509.19, 5509.21, 5509.22, 5509.31, 5509.32, 5509.41, 5509.42, 5509.50, 5509.60, 5509.90, 5510.11, 5510.12 or 5510.90	Dyed, printed, bleached or mercerised yarn, whether single, multiple (folded), cabled or air-mingled, manufactured in a factory which does not have the facilities (including plant and equipment) for producing single yarn	Nil	-	17
97.	51.06, 51.07, 5205.11, 5205.19, 5206.11, 5206.12, 5509.11, 5509.19, 5509.21, 5509.22, 5509.31, 5509.32, 5509.41, 5509.42,	Dyed, printed, bleached or mercerised yarn (containing synthetic or artificial staple fibres), whether single, multiple (folded), cabled or air-mingled, manufactured in a factory which does not have the facilities (including plant and equipment) for producing single yarn	Rs.2.50 per Kg	-	18

(1)	(2)	(3)	(4)	(5)	(6)
	5509.50, 5509.60, 5509.90, 5510.11, 5510.12 or 5510.90				
98.	5110.10 or 5111.10	Woven fabrics of wool	Nil	-	19
99.	51.10 or 51.11	Fabrics woven on handlooms, namely:- (a) certified as “khadi” by the Khadi and Village Industries Commission; or (b) processed without the aid of power or steam; (c) processed with the aid of power by a factory owned by a registered handloom co-operative society or any organisation set up or approved by Government for the purpose of development of handlooms; or (d) processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms.	Nil	-	-
		<i>Explanation.-</i> In this entry, for the purposes of the fabrics woven on handlooms, “independent processor” means a manufacturer who is engaged exclusively in the processing of fabrics with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn of wool or weaving of woollen fabrics.			
100.	51.10 or 51.11	Fabrics of wool, woven on looms other than handlooms and subjected to any process, not containing any worsted yarn or made of shoddy yarn or melton cloth (made of shoddy yarn), where the value of such fabrics does not exceed Rs. 150 per square metre	Nil	-	-
101.	51.10 or 51.11	Woven fabrics of wool when subjected to any one or more of the following processes, namely:- (a) Calendering with plain rollers; (b) Blowing (steam pressing).	Nil	-	20
102.	52, 54 or 55	Fabrics of cotton or man made fibres woven in a prison and subjected to further process outside the prison by an independent processor or a composite mill.	Nil	-	21
103.	52, 54 or 55	Pleated or embossed fabrics manufactured out of processed fabrics on which the	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		appropriate duty of excise has already been paid			
104.	52, 54 or 55	Yarn consumed within the factory of production in the manufacture of multiple (folded) or cabled yarn, whether or not dyed, printed, bleached or mercerised, and such multiple (folded) or cabled yarn is purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account	Nil	Nil	-
105.	5204.10	Cotton sewing thread, not containing synthetic staple fibres	Fifty per cent. of the duty of excise specified in the First Schedule	-	-
106.	52.05 or 52.06	Cotton yarn (not containing synthetic staple fibre), wound on cones on doubling machine and produced out of cotton yarn, in plain (straight) reel hanks, on which the appropriate duty of excise has already been paid and meant for conversion into two fold yarn and then reeling into plain (straight) reel hanks	Nil	-	-
107.	52.05, 52.06, 54.02, 54.03, 55.09 or 55.10	Yarn subjected to beaming, warping, wrapping, winding or reeling or any one or more of these processes, with or without the aid of power and produced out of yarn falling within Chapter 52, 54 or 55 of the First Schedule, on which the appropriate duty of excise under the First Schedule, special duty of excise under the Second Schedule to the Central Excise Tariff Act or as the case may be, the additional duty leviable under section 3 of the Customs Tariff Act, 1975, has already been paid	Nil	Nil	-
108.	5205.11, 5205.19, 5206.11 or 5206.12	Cotton yarn, not containing synthetic staple fibres- (i) supplied in plain (straight) reel hanks; or (ii) sent outside the factory of production for conversion into hank yarn in plain (straight) reel hanks under rule 96E of the Central Excise Rules, 1944; or (iii) used captively in the factory of production for conversion into hank yarn in plain (straight) reel hanks.	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
109.	5205.11, 5205.19, 5206.11 or 5206.12	The following goods purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account, namely :- (a) Cotton yarn (not containing synthetic staple fibres), supplied in cross reel hanks; or (b) Cotton yarn, containing polyester staple fibre and not containing any other textile material, in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content.	Nil	-	14
110.	5205.11, 5205.19, 5206.11 or 5206.12	Cotton yarn, not containing synthetic staple fibres	Fifty per cent. of the duty of excise specified in the First Schedule	-	-
111.	52.07, 52.08 or 52.09	Cotton fabrics intended for use in the manufacture of cotton absorbent lint	Nil	-	-
112.	52.07, 52.08 or 52.09	Khadi, that is to say, any cloth woven on a handloom in India either wholly from cotton yarn or in admixture with silk or woollen yarn, handspun in India and certified as Khadi by an officer duly authorised in this behalf by the Khadi and Village Industries Commission	Nil	-	-
113.	52.07, 52.08 or 52.09	Poly Vastra, that is to say, any cloth, containing cotton and polyester, woven on handloom from yarns hand spun in India and certified as Poly Vastra by an officer duly authorised in this behalf by the Khadi and Village Industries Commission and processed by a factory owned by the Khadi and Village Industries Commission or any organisation approved by the Khadi and Village Industries Commission for the purpose of processing of Poly Vastra	Nil	-	-
114.	52.07, 52.08 or 52.09	Cotton fabrics processed without the aid of power or steam	Nil	-	-
		<i>Explanation.-</i> For the purposes of this exemption, cotton fabrics subjected to any one or more of the following processes with the aid of power, shall be deemed to have			

(1)	(2)	(3)	(4)	(5)	(6)
		<p>been processed without aid of power or steam, namely:-</p> <p>(a) lifting to overhead tanks or emptying in underground tanks or handling of chemicals such as acids, chlorine, caustic soda,</p> <p>(b) mixing and stirring of dyes, kerosene, caustic soda, gum paste and emulsion etc., by stirrer, or</p> <p>(c) colour fixation by passing steam or applying sodium silicate.</p>			
115.	52.07, 52.08 or 52.09	Cotton fabrics woven on handlooms and processed with the aid of power or steam by a factory owned by a registered handloom co-operative society or any organisation set up or approved by the Government for the purpose of development of handlooms	Nil	-	-
116.	52.07, 52.08 or 52.09	<p>Woven fabrics of cotton when subjected to any one or more of the following processes, namely :-</p> <p>(1) Calendering (other than calendering with grooved rollers);</p> <p>(2) Flanellete raising;</p> <p>(3) Stentering;</p> <p>(4) Damping on grey and bleached sorts;</p> <p>(5) Back filling on grey and bleached sorts;</p> <p>(6) Singeing, that is to say, burning away of knots and loose ends in the fabrics;</p> <p>(7) Scouring, that is to say, removing yarn size and natural oil found in cotton;</p> <p>(8) Cropping or butta cutting;</p> <p>(9) Curing or heat setting;</p> <p>(10) Padding, that is to say, applying starch or fatty material on one or both sides of the fabric;</p> <p>(11) Expanding; or</p> <p>(12) Hydro-extraction with the aid of power, that is to say, mechanically extracting or mechanically squeezing out water from the fabric.</p> <p><i>Explanation I.</i>- For the purposes of the woven fabrics of cotton, “calendering” shall include processing of cotton fabrics with the aid of zero-zero machine without a stenter attachment.</p> <p><i>Explanation II.</i>- The exemption to the woven fabrics of cotton shall not apply to fabrics commonly known as “denim fabrics” or fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are</p>	Nil	-	20

(1)	(2)	(3)	(4)	(5)	(6)
		unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.			
117.	5207.20, 5208.20 or 5209.10	Woven fabrics of cotton, not subjected to any process, manufactured in a factory belonging to a multi-locational composite mill and supplied for processing to another factory owned by the same multi-locational composite mill <i>Explanation.</i> - For the purposes of this entry, multi-locational composite mill means a public limited company which is engaged in the processing of fabrics with the aid of power along with spinning of yarn from fibres and weaving or knitting or crocheting of fabrics in one or more factories, owned by the same public limited company.	Fifty per cent. of the duty of excise specified in the First Schedule	-	-
118.	5207.20, 5208.20 or 5209.10	Woven fabrics of cotton (excluding denim), not subjected to any process, other than those manufactured in a factory belonging to a multi-locational composite mill and supplied for processing to another factory owned by the same multi-locational composite mill <i>Explanation.</i> - For the purposes of this entry, multi-locational composite mill means a public limited company which is engaged in the processing of fabrics with the aid of power along with spinning of yarn from fibres and weaving or knitting or crocheting of fabrics in one or more factories, owned by the same public limited company.	Nil	-	-
119.	53 or 56	Sisal and manila twist yarn, thread, ropes and twine, all sorts, if consumed within the factory in which it is produced for the manufacture of sisal and manila products falling under Chapter 53, 56, 57 or 63 of the First Schedule	Nil	-	-
120.	53, 59 or 63	Rot proofed jute products, laminated jute products and fire resistant jute products, provided the appropriate duty of excise under the First Schedule has already been paid on the unprocessed jute manufactures used in the manufacture of such jute products	Nil	-	-
121.	53.04, 53.05 or 53.08	Sisal and manila fibre and yarn thereof, in relation to the manufacture of which no process is ordinarily carried on with the aid	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		of power			
122.	5309.10 or 5311.10	The following goods, namely :- (a) Woven fabrics of flax; (a) Woven fabrics of ramie	Nil	-	19
123.	53.10, 5702.12, 5703.20, 58.01, 58.02, 58.06, 6305.10	Goods of jute	Nil	-	-
124.	54 or 55	Woven fabrics of man made fibres subjected to any one or more of the following processes, namely :- (1) Calendering with plain rollers; (2) Singeing, that is to say, burning away of knots and loose ends in the fabrics; (3) Padding, that is to say, application of natural starch to one or both sides of the fabrics; (4) Back filling, that is to say, application of starch to one side of the fabrics; (5) Cropping, that is to say, cutting away mechanically of loose ends from the fabrics; (6) Hydro-extraction, that is to say, mechanically extracting, or mechanically squeezing out water from the fabric; or (7) The process of blowing (steam pressing) carried on woven fabrics of acrylic fibre.	Nil	-	20
125.	54.02	Polyester filament yarn (other than textured) of denierage above 750 and of tenacity exceeding 6.5 grams per denier	16%	Nil	-
126.	54.02	Textured yarn (including draw twisted and draw wound yarn) of polyesters manufactured by an independent texturiser who does not have the facilities in his factory (including plant and equipment) for producing partially oriented yarn (POY) of polyesters falling under sub-heading No. 5402.42	Rs. 2.50 per kg.	Nil	22
127.	5402.10, 5402.41, 5402.49, 5402.51, 5402.59, 5402.61 or 5402.69	Nylon filament yarn or polypropylene multifilament yarn of 210 deniers with tolerance of 6 per cent.	Nil	-	-
128.	5402.32 or 5402.52	Twisted polyester filament yarn manufactured out of textured or draw-twisted polyester filament yarn falling within Chapter 54 of the First Schedule on which the appropriate duty of excise under the First Schedule, special duty of excise	Nil	Nil	-

(1)	(2)	(3)	(4)	(5)	(6)
		under the Second Schedule to the Central Excise Tariff Act or as the case may be, the additional duty leviable under the Customs Tariff Act,1975 has already been paid			
129.	5402.31 or 5402.51	Twisted nylon filament yarn manufactured out of nylon filament yarn including crimped or textured nylon filament yarn falling within Chapter 54 of the First Schedule 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 has already been paid	Nil	-	-
130.	5403.20 or 5403.32	Twisted viscose filament yarn manufactured out of viscose filament yarn including textured viscose filament yarn falling within Chapter 54 of the First Schedule 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 has already been paid	Nil	-	-
131.	5402.31, 5402.32, 5402.39, 5402.41, 5402.42, 5402.43, 5402.49, 5402.51, 5402.52, 5402.59, 5402.61, 5402.62, 5402.69, 5403.20, 5403.31,5403.32, 5403.33, 5403.39, 5403.41, 5403.42 or 5403.49	Dyed, printed, bleached or mercerised yarn, whether single, multiple(folded), cabled or air-mingled, manufactured in a factory which does not have the facilities (including plant and equipment) for producing single yarn	Rs. 9 per kg.	Nil	23
132.	5402.31, 5402.32, 5402.39, 5402.41, 5402.42, 5402.43, 5402.49, 5402.51, 5402.52, 5402.59, 5402.61, 5402.62, 5402.69, 5403.20, 5403.31, 5403.32, 5403.33, 5403.39, 5403.41, 5403.42 or 5403.49	Dyed, printed, bleached or mercerised yarns, whether single, multiple (folded), cabled or air-mingled, manufactured in a factory which does not have the facilities (including plant and equipment) for producing single or draw twisted or texturised yarn	Nil	Nil	24
133.	5402.39 or 5402.59	Twisted polypropylene filament yarn manufactured out of polypropylene filament yarn on which appropriate duty of excise under the First Schedule, or as the case may	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		be, the additional duty leviable under the Customs Tariff Act, 1975, has already been paid			
134.	5404.10	Monofilament of high density polyethylene or polypropylene	Nil	-	19
135.	5404.10	Nylon monofilament yarn, of denierage 210, 330, 420, 630, 840, 1050, 1260 or 1680, with tolerance of 4 per cent.	Nil	-	-
136.	5406.10 or 5407.10	Woven fabrics, other than those manufactured in a factory belonging to multi-locational composite mill and supplied for processing to another factory owned by the same multi-locational composite mill	Nil	-	-
		<i>Explanation.</i> - For the purposes of this entry, multi-locational composite mill means a public limited company which is engaged in the processing of fabrics with the aid of power along with spinning of yarn from fibres and weaving or knitting or crocheting of fabrics in one or more factories, owned by the same public limited company.			
137.	5406.10 or 5407.10	Woven fabrics manufactured in a factory belonging to multi-locational composite mill and supplied for processing to another factory owned by the same multi-locational composite mill	Fifty per cent. of the duty of excise specified in the First Schedule	-	-
		<i>Explanation.</i> - For the purposes of this entry, multi-locational composite mill means a public limited company which is engaged in the processing of fabrics with the aid of power along with spinning of yarn from fibres and weaving or knitting or crocheting of fabrics in one or more factories, owned by the same public limited company.			
138.	5406.21, 5406.22, 5406.23 or 5406.29	Fabrics of polyester filament yarn containing cotton and polyester staple fibre in which the proportion of polyester staple fibre or filament yarn or both is less than 70% by weight of the total fibre content and processed by a factory owned by a registered handloom co-operative society or any organisation set up or approved by the Government for the purpose of development of handlooms	Nil	-	-
139.	5406.21, 5406.22,	Woven fabrics (excluding fabrics of	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
	5406.23, 5406.29, 5407.21, 5407.22, 5407.23 or 5407.29	polyester filament yarn containing cotton and polyester staple fibre in which the proportion of polyester staple fibre or filament yarn or both is less than 70% by weight of the total fibre content), processed without the aid of power or steam, but with or without the use of machines			
140.	5406.21, 5406.22, 5406.23, 5406.29, 5407.21, 5407.22, 5407.23 or 5407.29	Fabrics, woven on handlooms and,- (a) processed without the aid of power or steam; or (b) processed with the aid of power or steam by a factory owned by a registered handloom co-operative society or any organisation set up or approved by Government for the purpose of development of handlooms.	Nil	-	-
141.	55	<i>Poly Vastra</i> , that is to say, any cloth, containing cotton and polyester, woven on handloom from yarns hand spun in India and certified as Poly Vastra by an officer duly authorised in this behalf by the Khadi and Village Industries Commission and processed by a factory owned by the Khadi and Village Industries Commission or any organisation approved by the Khadi and Village Industries Commission for the purpose of processing of Poly Vastra	Nil	-	-
142.	55	Synthetic fabrics consumed within the factory in which it is produced for the manufacture of shoddy blankets falling within Chapter 63 of the First Schedule provided that such fabrics are manufactured out of shoddy yarn and in respect of such blankets exemption from the whole of the duty of excise leviable thereon, is not availed of	Nil	-	-
143.	55	Synthetic fabrics processed within the factory in which it is produced for the manufacture of shoddy blankets falling within Chapter 63 of the First Schedule provided that such fabrics are manufactured out of shoddy yarn and the value of synthetic shoddy blankets manufactured out of such fabrics does not exceed one hundred and fifty rupees per square metre and the procedure set out in Chapter X of the Central Excise Rules, 1944 is followed if the said fabrics are processed elsewhere than in the factory of production	Nil	-	-
144.	5501.20	Polyester tow consumed within the factory	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		of production in the manufacture of polyester staple fibre			
145.	55.09 or 55.10	<p>The following goods if purchased by a registered Apex Handloom Co-operative Society, the National Handloom Development Corporation or a State Government Handloom Development Corporation, and the payment for which is made by cheque drawn by such Co-operative Society or Corporation, as the case may be, on its own bank account, namely:-</p> <p>(a) yarn of counts not exceeding 25 of artificial staple fibre, not containing synthetic staple fibres and supplied in cross reel hanks;</p> <p>(b) yarn of polyester staple fibre containing cotton (not containing any other textile material) and in which the proportion of polyester staple fibre is less than 70 per cent. by weight of the total fibre content;</p> <p>(c) yarn of polyester staple fibre containing cotton, ramie or artificial staple fibre or any one or more of these fibres (not containing any other textile material) and in which the proportion of polyester staple fibre is less than 70 per cent. by weight of the total fibre content; or</p> <p>(d) yarn of artificial staple fibre containing polyester staple fibres (not containing any other textile material) and in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content and in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.</p>	Nil	-	14
146.	55.10	Yarn of artificial staple fibre in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power	Nil	-	-
147.	55.10	<p>Yarn of artificial staple fibre (not containing synthetic staple fibres) -</p> <p>(a) supplied in plain (straight) reel hanks; or</p> <p>(b) used captively in the factory of production for conversion into hank yarn in plain (straight) reel hanks.</p>	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
148.	55.10	Cellulosic spun yarn (not containing synthetic staple fibre) produced out of cellulosic spun yarn (not containing synthetic staple fibre) in plain (straight) reel hanks, on which the appropriate duty of excise has already been paid, wound on cones on doubling machine and meant for conversion into two fold yarn and then reeling into plain (straight) reel hanks	Nil	-	-
149.	55.11, 55.12, 55.13 or 55.14	<p>Fabrics of man made staple fibres woven on looms other than handlooms and processed without the aid of power or steam, with or without the use of machines, other than the following, namely :-</p> <p>(a) Fabrics containing only polyester and cotton in which the proportion of polyester staple fibre is less than 70% by weight of total fibre content; and</p> <p>(b) Fabrics containing only polyester staple fibre and any one or more of the following fibres, namely, cotton, ramie and artificial fibre in which the proportion of polyester staple fibre is more than 40% but less than 70% by weight of total fibre content.</p>	Nil	-	-
150.	55.11, 55.12, 55.13 or 55.14	<p>Fabrics of man made staple fibres woven on handlooms and processed without the aid of power or steam, or fabrics of man made staple fibres woven on handlooms processed with the aid of power or steam by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Cooperative Society approved by Government of India for the development of Handlooms, other than the following, namely :-</p> <p>(a) fabrics containing only polyester and cotton in which the proportion of polyester staple fibre is less than 70% by weight of total fibre content; and</p> <p>(b) fabrics containing only polyester staple fibre and any one or more of the following fibres, namely, cotton, ramie and artificial fibre in which the proportion of polyester staple fibre is more than 40% but less than 70% by weight of total fibre content.</p>	Nil	-	-
151.	5511.10, 5512.10, 5513.10 or 5514.10	Unprocessed fabrics of synthetic or artificial staple fibres, other than those manufactured in a factory belonging to multi-locational	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		composite mill and supplied for processing to another factory owned by the same multilocal composite mill			
		<i>Explanation.</i> - For the purposes of this entry, multi-local composite mill means a public limited company which is engaged in the processing of fabrics with the aid of power along with spinning of yarn from fibres and weaving or knitting or crocheting of fabrics in one or more factories, owned by the same public limited company.			
152.	5511.10, 5512.10, 5513.10 or 5514.10	Unprocessed fabrics of synthetic or artificial staple fibres manufactured in a factory belonging to multi-local composite mill and supplied for processing to another factory owned by the same multilocal composite mill	Fifty per cent. of the duty of excise specified in the First Schedule	-	-
		<i>Explanation.</i> - For the purposes of this entry, multi-local composite mill means a public limited company which is engaged in the processing of fabrics with the aid of power along with spinning of yarn from fibres and weaving or knitting or crocheting of fabrics in one or more factories, owned by the same public limited company.			
153.	56.02	Jute felt	Nil	-	-
154.	56.05	Metallic yarn (imitation zari)	Nil	-	-
155.	56.07	All goods (other than dipped cords falling under sub-heading 5607.90 of the First Schedule) made from yarn, monofilament, tapes or strips on which the appropriate duty of excise leviable under the First Schedule, the special duty of excise leviable under the Second Schedule to the Central Excise Tariff Act or, as the case may be, the additional duty leviable under section 3 of the Customs Tariff Act, 1975, has already been paid	Nil	-	-
156.	56.07 or 56.09	All goods made without the aid of power	Nil	-	-
157.	58.01, 58.02 or 58.06	All goods in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power or steam.	Nil	-	-
158.	5801.11, 5801.91, 5802.41, 5802.51, 5804.19, 5806.10	Fabrics not subjected to any process, of wool or of fine animal hair, or of other textile material (other than cotton or man	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
	or 5806.39	made fibre or jute) if no credit on inputs under rule 57AB or 57AK of the Central Excise Rules, 1944 has been availed			
159.	58.05	Embroidery, other than those not subjected to any process	Nil	-	-
160.	5806.31 or 5806.32	Narrow woven fabrics of cotton or man-made fibres	Nil	-	-
161.	5806.39	The following goods, namely :- (a) Hair belting of wool; (b) Strips of jute made from fabrics on which the appropriate duty of excise under the First Schedule has already been paid and intended for supply to the Indian Army.	Nil	-	-
162.	59	Printing frames intended for use either within the factory of production or in any other factory of the same manufacturer, in printing of textile fabrics and in respect of use in the said other factory, the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed	Nil	-	-
163.	59.03	Fabrics of jute, impregnated, coated, covered or laminated with plastics, if appropriate duty of excise has already been paid on such base fabrics of jute	Nil	-	-
164.	5906.99	Rubberised textile fabrics	Nil	-	19
165.	5908.00	Tubular knitted gas mantle fabric, whether or not impregnated, for use in incandescent gas mantles	Nil	-	3
166.	59.10	Unprocessed cotton belting, woven	Nil	-	-
167.	60	All goods in, or in relation to, the manufacture of which any process is ordinarily carried on with the aid of power (other than goods falling under sub-heading No. 6002.10) of textile materials (other than cotton or man-made fibre) not subjected to any further process	Nil	-	19
168.	60.01 or 60.02	Knitted or crocheted fabrics processed without the aid of power or steam.	Nil	-	-
169.	6001.11, 6001.21, 6001.91, 6002.42 or 6002.92	Knitted or crocheted fabrics of cotton	Nil	-	-
170.	6001.12, 6001.22,	Unprocessed knitted or crocheted fabrics	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
	6001.92, 6002.20 6002.43 or 6002.93				
171.	63	Made up textile articles made out of handloom fabrics	Nil	-	-
172.	63.01	The following blankets, the value of which does not exceed Rs.150 per square metre, namely:- (a) blankets of wool; (b) blankets of yarn of shoddy falling under heading No.55.09 or heading No.55.10 of the First Schedule	Nil	-	-
173.	6301.90	Jute blankets	Nil	-	-
174.	68	Goods, in which not less than 25% by weight of fly-ash or phospho-gypsum or both have been used	Nil	-	25
175.	68 or 69	Stoneware, which are only salt glazed	Nil	-	-
176.	68 or 69	Sand lime bricks	Nil	-	-
177.	68.07	The following goods, namely :- (i) Articles of mica; (ii) Mosaic tiles, that is to say, tiles known commercially as 'mosaic tiles'; (iii) Goods manufactured at the site of construction for use in construction work at such site; (iv) Lightweight (solid or hollow) concrete building blocks	Nil	-	-
178.	68.07	Goods manufactured by Nirman Kendras and Nirmithi Kendras	Nil	-	26
179.	69	Roofing tiles (including tiles used for roofing such as ridge tiles, ventilator tiles, smoke tiles, valley tiles, sky-light tiles and ceiling tiles)	Nil	-	-
180.	6906.10	Glazed tiles manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said glazed tiles	16%	-	19

Explanation.- For the purposes of this entry, the value of glazed tiles shall be the value charged for printing, decorating or ornamenting of the said glazed tiles.

(1)	(2)	(3)	(4)	(5)	(6)
181.	6906.10	Glazed tiles manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said glazed tiles on job work basis, by whom or on whose behalf no glazed tiles are sold	Nil	-	19 and 27
182.	6906.90, 69.07, 69.09, 69.10 or 69.11	All goods manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said goods. <i>Explanation.</i> -For the purposes of this entry, the value of goods shall be the value charged for printing, decorating or ornamenting of the said goods	16%	-	19
183.	70	Glassware produced by mouth-blown process	Nil	-	-
184.	70	Optical glass manufactured by the Central Glass and Ceramic Research Institute, Calcutta and intended for use by any Department of the Central Government	Nil	-	-
185.	70.06, 70.07, 70.08, 7010.19, 7010.29 or 7013.90	All goods manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said goods <i>Explanation.</i> -For the purposes of this entry, the value of goods shall be the value charged for printing, decorating or ornamenting of the said goods.	16%	-	19
186.	70.15	All goods (other than Table and kitchenware of Glass) manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said goods <i>Explanation.</i> -For the purposes of this entry, the value of goods shall be the value charged for printing, decorating or ornamenting of the said goods.	16%	-	19
187.	71	Primary gold converted with the aid of power from any form of gold <i>Explanation.</i> - For the purposes of the exemption, "primary gold" means gold in any unfinished or semi-finished form and includes ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	-	-
188.	71	(I) Articles of -	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		(a) gold; (b) silver; (c) platinum; (d) palladium; (e) rhodium; (f) iridium; (g) osmium; or (h) ruthenium;			
		(II) Ornaments and the like articles made of gold or silver or both, whether or not set -	Nil	-	-
		(a) with stones or gems (real or artificial), or with pearls (real, cultured or imitation); or (b) with stones, gems and pearls of the kind mentioned at (a) or any combination thereof;			
		(III) Strips, wires, sheets, plates and foils of gold, used in the manufacture of articles of jewellery and parts thereof;	Nil	-	-
		(IV) Precious and semi-precious stones, synthetic stones and pearls	Nil	-	-

Explanation.- For the purposes of entries (I), (II) and (III), as the case may be, -

(i) “ornament” means a thing, in any finished form, meant for personal adornment or for the adornment of any idol, deity or any other object of religious worship, made of, or manufactured from, gold or silver or both, whether or not set with stones or gems (real or artificial) or with pearls (real, cultured or imitation), or with all or any of them and includes parts, pendants or broken pieces of ornaments;

(ii) “metal” shall include,-

(a) any alloy in which any of the metals specified in this entry at item No. (I) above predominates by weight over each of the other metals specified in such item or any other metal in such alloy;

(b) any alloy in which the gold content is not less than 37.5 per cent. by weight;

(iii) “articles” in relation to gold shall mean any thing (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 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,

(1)	(2)	(3)	(4)	(5)	(6)
		foils and wires.			
189.	71	Silver, platinum, palladium, rhodium, iridium, osmium and ruthenium in their primary forms, that is to say, any unfinished or semi-finished form including ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires	Nil	-	-
190.	72	Stainless steel circles cut on job work, for use in the manufacture of utensils	Nil	-	19 and 28
191.	73	Forgings and forged products of iron or steel used in the manufacture of parts and accessories of cycles and cycle rickshaws falling under Chapter 40, 73, 83, 85, 87 or 95	Nil	-	4
192.	73	Castings and forgings, cleared for manufacture of sewing machines or chaff cutters (whether known as toka machine or by any other name) used for cutting animal fodder	Nil	-	29
193.	73.02	Railway or tramway track construction material of iron and steel	16%	-	30
		<i>Explanation.-</i> For the purposes of this exemption, the value of goods shall be the value of goods excluding the value of rails.			
194.	73.10	Metal containers	Nil	-	31
195.	73.10 or 73.26	Mathematical boxes, geometry boxes and colour boxes	Nil	-	-
196.	73.21 or 74.17	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy	Nil	-	-
197.	73.21 or 94.05	Bio-gas lights, bio-gas stoves and hot plates of iron or steel, specially designed to operate using bio-gas	Nil	-	-
198.	73.23 or 7615.10	Table, kitchen or other household articles and parts thereof, other than pressure cookers and parts of pressure cookers	Nil	-	-
199.	74.02 or 74.03	Unrefined copper and unwrought copper, intended for use in the manufacture of utensils or handicrafts	Nil	-	32

(1)	(2)	(3)	(4)	(5)	(6)
200.	74.09	All goods other than trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of utensils or handicrafts	Nil	-	32
201.	74.09	Trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of handicrafts or utensils	Rs. 3500 per metric tonne	-	33
202.	74.09 or 74.10	Copper strip and foil, intended to be used for manufacture of imitation "Zari"	Nil	-	-
203.	76.01	Unwrought aluminium, whether or not alloyed, intended for use in manufacture of utensils	Nil	-	34
204.	7604.21, 7604.29, 7604.30, 76.08 or 76.09	Aluminium extrusions, square tubes and round tubes of aluminium used in the manufacture of, - (1) artificial limbs; or (2) any of the following rehabilitation aids, namely:- (i) Somi brace (ii) Ash brace (iii) Taylor brace (iv) Four post collars (v) Thumb splint (vi) Finger splint (vii) Axilla crutches (viii) Elbow crutches (ix) Walking frames (x) Wheel chair or Tricycle components (xi) Braille shorthand machine (xii) Folding cane for blind	Nil	-	4
205.	76.06	Aluminium plates and sheets (other than circles), intended for use in manufacture of utensils	Nil	-	19 and 34
206.	76.06	Aluminium circles	Rs. 2500 per metric tonne	-	19 and 34
207.	76.12	Metal containers, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power	Nil	-	-
208.	82	Pencil sharpeners and blades thereof	Nil	-	-
209.	82.06	Tools put up in sets	Nil	-	35
210.	82.11 or 82.14	Knives	Nil	-	-
211.	84	The Coir processing machinery specified in List 3, supplied under Integrated Coir	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		Development Project being implemented by the Government of Kerala			
212.	84	Spinnerettes made, <i>interalia</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%	-	36
213.	84 or 87	Parts and components of motor vehicles, manufactured in a factory and used within any other factory of the same manufacturer in or in relation to the manufacture of goods, falling under sub-heading Nos. 8702.90, 8704.20, 8706.29 and 8706.42	Rate of duty applicable on the said parts and components of motor vehicles	-	-
		<i>Explanation.-</i> For the purposes of this exemption, value of the parts and components of motor vehicles shall be equal to sixty per cent. of the value of such parts and components as determined under section 4 of the Central Excise Act, 1944, when sold by the manufacturer as spare parts or spare components			
214.	84.08	Diesel engines upto 10 HP	Fifty per cent. of the duty of excise specified in the First Schedule	-	-
215.	8414.30, 8414.99 or 84.18	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	Nil	3 and 4
216.	84.15	Parts of air-conditioning machines	-	Nil	-
217.	84.30 or 87.05	(i) Drilling rigs falling under heading No. 84.30, 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;	16%	-	37
		(ii) Drilling rigs mounted on motor vehicle chassis falling under heading No. 87.05, manufactured from chassis and compressor on which the duty of excise leviable under the First Schedule has already been paid.	16%	-	37
		<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.			
218.	8452.19	Sewing machines, other than those with in-	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		built motors			
219.	85.24	Recorded video cassettes intended for television broadcasting and supplied in formats such as U-matic, Betacam or any similar format	Nil	-	-
220.	85.24	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	-	38
221.	85.28	Colour television receivers,- (i) where the retail sale price is declared on the package, at the time of clearance from the factory of production, and the retail sale price declared forms the sole consideration for sale to the ultimate consumer; (ii) in other cases of - (a) screen size upto 36 cm (b) screen size exceeding 36 cm but not exceeding 54 cm (c) screen size exceeding 54 cm but not exceeding 68 cm (d) screen size exceeding 68 cm but not exceeding 74 cm (e) screen size exceeding 74 cm but not exceeding 87 cm (f) screen size exceeding 87 cm but not exceeding 105 cm (g) screen size exceeding 105 cm	16% Rs.1500 per set Rs. 2800 per set Rs. 4300 per set Rs. 11200 per set Rs. 12900 per set Rs. 17900 per set Rs. 33000 per set	-	-
		<i>Explanation.-</i> For the purposes of this entry, 'retail sale price' means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisements, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.			
222.	85.28	All goods other than colour television receivers	16%	-	-
223.	85.29	Television chassis (populated printed circuit board) used for the manufacture of	Nil	-	4

(1)	(2)	(3)	(4)	(5)	(6)
		broadcast television receiver sets (monochrome) other than video monitors, video projectors and projection television sets.			
224.	86.01 to 86.06	All goods	Nil	-	39
225.	87	Motor vehicle falling under - (i) sub-heading No. 8702.10 or 8703.90, which after clearance has been registered for use solely as ambulance; or (ii) sub-heading No. 8703.90, which after clearance has been registered for use solely as taxi	16%	Nil	40
226.	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 the 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.	16%	Nil	-
227.	87	Chassis for use in the manufacture of battery powered road vehicles	16%	Nil	4
228.	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	Nil	-
229.	87	(i) Motor vehicles principally designed for the transport of more than six persons, excluding the driver, including station wagons;	Nil	Nil	41

(1)	(2)	(3)	(4)	(5)	(6)
		(ii) Motor vehicles for the transport of goods (other than those specially designed for the transport of compressed or liquified gases), falling under heading No. 87.04; and (iii) three wheeled motor vehicles			
230.	87.01	Tractors of engine capacity exceeding 1800cc, 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%	-	-
231.	87.02, 87.03, 87.04 or 87.16	(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.			42
		(2) Vehicles of heading No. 87.16 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.	16%	-	42
232.	87.02, 87.04 or 87.06	Three or more axled motor vehicles and chassis therefor (other than articulated vehicles and chassis therefor) <i>Explanation.-</i> For the purposes of this	16%	Nil	-

(1)	(2)	(3)	(4)	(5)	(6)
		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.			
233.	87.03	Cars for physically handicapped persons	16%	Nil	43
234.	87.05	Special purpose motor vehicles	Nil	-	44
235.	87.06	Motor chassis for vehicles of heading No. 87.04 (other than petrol driven) fitted with engines, whether or not with cab	16%	Nil	-
236.	87.09	Tractors of the type used on railway station platforms, on which weightlifting or other specialised material handling equipment is mounted, fitted or fixed	16%	-	-
		<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.			
237.	87.14	Parts and accessories of vehicles of heading No. 87.12	Nil	-	-
238.	87.16	Trailers fitted with diesel generating sets intended for supply to the Ministry of Defence for official purposes	Rate of duty applicable on the diesel generating set fitted on the trailer	-	-
		<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			
239.	9003.11 or 9003.19	Frames and mountings for spectacles, goggles or the like, of value below Rs. 500 per piece	Nil	-	-
240.	9004.90	All goods other than sunglasses for correcting vision	Nil	-	-
241.	90.17	Parts of drawing and mathematical instruments, used in the manufacture of such drawing and mathematical instruments	Nil	-	4
242.	90.27	Kits manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, for testing narcotic drugs and psychotropic substances	Nil	-	-
		<i>Explanation.-</i> For the purposes of this exemption,-			

(1)	(2)	(3)	(4)	(5)	(6)
		(a) "narcotic drugs" and "psychotropic substances" shall have the meanings respectively assigned to them as defined 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.			
243.	91.08, 91.09, 91.10, 91.11, 91.12, 91.13 or 91.14	Parts and components used in the manufacture of watches and clocks of retail sale price not exceeding Rs. 500/- per piece. <i>Explanation.-</i> For the purposes of this exemption, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.	Nil	-	4
244.	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	-	-
245.	96.03	All goods other than tooth brushes	Nil	-	-
246.	96.08	Pens and parts thereof, of value not exceeding Rs. 100 per piece	Nil	-	-
247.	96.08	Ball point pens including refills for ball point pens and parts thereof, of value not exceeding Rs. 100 per piece	Nil	-	-
248.	96.08 or 96.09	Parts of pencils including clutch pencils used in the manufacture of such pencils including clutch pencils	Nil	-	4
249.	96.08	Pencils	Nil	-	-
250.	Any Chapter	Goods supplied for the official use of	Nil	Nil	45

(1)	(2)	(3)	(4)	(5)	(6)
		foreign diplomatic or consular missions in India			
251.	Any Chapter	(i) Cement Bonded Particle Board (ii) Jute Particle Board (iii) Rice Husk Board (iv) Glass-fibre Reinforced Gypsum Board (GRG) (v) Sisal-fibre Boards (vi) Bagasse Board	Nil	-	-
252.	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	Nil	46
253.	Any Chapter	Goods other than the following, namely:- (a) Electrical stampings and laminations; (b) Bearings; and (c) Winding wires.	Nil	-	47
254.	Any Chapter	Non-conventional energy devices/ systems specified in List 5	Nil	-	-
255.	Any Chapter	Parts of goods falling under heading Nos. 86.01 to 86.06 used within the factory of production or in any other factory of the same manufacturer in the manufacture of goods falling under heading Nos. 86.01 to 86.06	Nil	-	4
256.	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 No. 87.06 of a motor vehicle of Chapter 87	Nil	-	48
257.	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	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		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.			
258.	Any Chapter	Parts of hearing aids used within the factory of its production in the manufacture of hearing aids, falling under heading No. 90.21 of the First Schedule	Nil	-	-
259.	Any Chapter	Medical equipment and other goods specified in List 6	Nil	-	-
		<i>Explanation.</i> - For the purposes of this exemption the items in the list above shall not include Foley Balloon Catheters.			
260.	Any Chapter	Mixture of graphite and clay, used within the factory of production in the manufacture of pencils or pencil leads falling under heading No. 96.08 or 96.09	Nil	-	-
261.	Any Chapter	Aluminium ferrules, used within the factory of production or in any other factory, in the manufacture of pencils falling under heading No. 96.08 or 96.09	Nil	-	-
262.	Any Chapter	The following goods, namely:- a) Candles; b) Footwear of a retail sale price not exceeding Rs 125 per pair; c) Tableware and kitchenware of glass; d) Imitation jewellery; e) Monochrome television receivers; f) Vacuum and gas filled bulbs of retail sale price not exceeding Rs 20 per bulb; g) Sunglasses for correcting vision; h) Watches and clocks of retail sale price not exceeding Rs 500 per piece; i) Rubberised coir mattresses; and j) Toothbrushes. <i>Explanation.</i> :- “Retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.	Four per cent. ad valorem	-	49