

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) read with sub-clause (3) of clause 129 of the Finance Bill, 2001, which clause has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, 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 and falling under heading No. or sub-heading No. 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 the whole of the National Calamity Contingent duty leviable thereon under sub-clause (1) of clause 129 of the said Finance Bill:-

Table

S.No.	Heading No. or sub-heading No.	Description of goods
(1)	(2)	(3)
1.	21.06	All goods containing not more than ten per cent. 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.
2.	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 of 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 1 st day of April in any financial year
3.	2404.99	Tobacco used for smoking through “hookah” or ‘chilam’, commonly known as “hookah” tobacco or ‘gudaku’.

[F. No. 334/1/2001–TRU]

(T. R. Rustagi)
Joint Secretary to the Government of India.