

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 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), specified in the corresponding entry in column (2) of the said Table ,-

(a) in respect of the goods specified against S.Nos. 2, 3, 5, 6, 8, 9, 10, 12, 13, 15, 16 and 17, from so much of the duty of excise specified in the First Schedule to the said Central Excise Tariff Act as is in excess of an amount calculated at the rate equivalent to seventy-five per cent. of the duty of excise specified in the First Schedule,; and  
(b) in respect of the goods specified against S.Nos. 1, 4, 7, 11 and 14 from the whole of the duty of excise specified in the First Schedule,

subject to the relevant conditions specified below the said Table, and referred to in the corresponding entry in column (4) of the said Table:

Provided that nothing contained in this notification shall apply to the goods specified in clause (a) above on or after the 1st day of March, 2005.

*Explanation.-* For the purposes of the conditions specified below, textile yarns or fabrics shall be deemed to have been duty paid even without production of documents evidencing payment of duty thereon.

Table

S.No.	Chapter or heading No., or sub-heading No.	Description	Condition No.
(1)	(2)	(3)	(4)
1.	5112.10	Woven fabrics, not subjected to any process	1
2.	5112.10	Woven fabrics, not subjected to any process	2
3.	51.12	Woven fabrics, subjected to any process	3
4.	5309.10 or 5311.10	Woven fabrics, not subjected to any process	1
5.	5309.10 or 5311.10	Woven fabrics, not subjected to any process.	2
6.	53.09 or 53.11	Woven fabrics, subjected to any process	3
7.	5801.91, 5802.41, 5804.19, 5806.10 or 5806.39	Woven fabrics of other textile materials (other than of jute), not subjected to any process	1
8.	5801.91, 5802.41, 5804.19, 5806.10 or 5806.39	Woven fabrics of other textile materials (other than of jute), not subjected to any process	2
9.	5806.20 or 5806.40	All goods whether or not subjected to any process	2
10.	5801.92, 5802.42, 5804.19, 5806.10 or 5806.39	Woven fabrics of other textile materials (other than of jute), subjected to any process	3

11.	6001.19, 6001.29, 6001.99, 6002.41, 6002.49, 6002.91 or 6002.99	Knitted or crocheted fabrics of textile materials (other than cotton or man-made fibre), not subjected to any process	1
12.	6001.19, 6001.29, 6001.99, 6002.41, 6002.49, 6002.91 or 6002.99	Knitted or crocheted fabrics of textile materials (other than cotton or man-made fibre), not subjected to any process	2
13.	6001.19, 6001.29, 6001.99, 6002.41, 6002.49, 6002.91 or 6002.99	Knitted or crocheted fabrics of textile materials (other than cotton or man-made fibre), subjected to any process	3
14.	61.01	Articles of apparel, knitted or crocheted	4
15.	61.01	Articles of apparel, knitted or crocheted	5
16.	62.01	Articles of apparel, not knitted or crocheted	6
17.	63	All goods except jute blankets and sacks and bags of jute used for the packing of goods	6

Condi on No.	Conditions
(1)	(2)
1	If made from textile yarns on which the appropriate duty of excise leviable under the First Schedule or the Second Schedule to the said Central Excise Tariff Act read with any notification for the time being in force or the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975, as the case may be, has been paid and no credit of the duty paid on inputs or capital goods has been taken under rule 3 or rule 11 of the CENVAT Credit Rules, 2002.
2	If made from textile yarns on which the appropriate duty of excise leviable under the First Schedule or the Second Schedule to the said Central Excise Tariff Act read with any notification for the time being in force or the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975, as the case may be, has been paid.
3	If made from textile fabrics, whether or not processed, on which the appropriate duty of excise leviable under the First Schedule to the said Central Excise Tariff Act, read with any notification for the time being in force or the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975, as the case may be, has been paid.
4	If made from knitted or crocheted textile fabrics, whether or not processed, on which the appropriate duty of excise leviable under the First Schedule to the said Central Excise Tariff Act and the Additional Duties of Excise (Goods of Special Importance) Act, read with any notification for the time being in force or the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975, as the case may be, has been paid and no credit of the duty paid on inputs or capital goods has been taken under rule 3 or rule 11 of the CENVAT Credit Rules, 2002.
5	If made from knitted or crocheted textile fabrics, whether or not processed, on which the appropriate duty of excise leviable under the First Schedule to the said Central Excise Tariff Act and the Additional Duties of Excise (Goods of Special Importance) Act, read with any notification for the time being in force or the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975, as the case may be, has been paid.

- 6 If made from woven textile fabrics, whether or not processed, on which the appropriate duty of excise leviable under the First Schedule to the said Central Excise Tariff Act and the Additional Duties of Excise (Goods of Special Importance) Act, read with any notification for the time being in force or the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975, as the case may be, has been paid.

[F. No. 334/1/2002 –TRU]

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