

Notification

No. 6/2003-Central Excise

New Delhi, dated the 1st March, 2003
10 Phalgun, 1924 (Saka)

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 makes following further amendments in the notification of the Government of India, in the erstwhile Ministry of Finance (Department of Revenue) No. 6/2002-Central Excise, dated the 1st March, 2002, published in the Gazette of India vide number G.S.R. 127(E), dated the 1st March, 2002, namely:-

In the said notification,-

(A) in the Table,-

(i) for S.No.1 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"1.	09.02	Tea, including tea waste	Nil	-	-";

(ii) against S. No.19, in column (4), for the words and figures "Rs. 200 per tonne", the words and figures "Rs.250 per tonne" shall be substituted;

(iii) against S. No.24, in column (3), for the words "Fertilizer Corporation, Baroda", the words "Fertilizers and Chemicals Limited, Vadodara" shall be substituted;

(iv) against S. No. 29, for the entry in column (3), the following shall be substituted, namely:-

"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.27.13of 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 generating company or a person licensed under Part II of the Indian Electricity Act, 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 undertakings

Explanation.- For the purposes of this exemption, "generating company" means a generating company as defined in section 2(4A) of the Electricity (Supply) Act, 1948 (54 of 1948) and which has been granted consent / permission in writing under section 44 of the Electricity (Supply) Act, 1948.

(v) after S. No 32C and the entries relating thereto, the following shall be inserted upto and inclusive of the 29th day of February, 2004, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"32D	27.10	5% ethanol blended petrol that is a blend,- a) consisting, by volume, of 95% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and ,of 5% ethanol on which the appropriate duties of excise have been paid, and b) conforming to Bureau of Indian Standards specification 2796. <i>Explanation:</i> For the purposes of this exemption "appropriate duties of excise" shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under the Finance (No.2) Act, 1998 (21 of 1998) and the special	Nil	Nil	-";

		additional excise duty leviable under section 147 of the Finance Act, 2002(20 of 2002), read with any relevant exemption notification for the time being in force.			
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- (vi) against S. Nos. 47A, 65, 66, 67 and 68, the entries in columns (2) to (6) shall be omitted;
- (vii) against S. No. 70, for the entry in column (4), the entry “8%” shall be substituted;
- (viii) against S. No. 76, for the entry in column (4), the entry “8%” shall be substituted;
- (ix) against S. No. 79, the entries in columns (2) to (6) shall be omitted;
- (x) against S. No. 83, for the entry in column (4), the entry “8%” shall be substituted;
- (xi) against S. No. 86, for the entry in column (4), the entry “8%” shall be substituted;
- (xii) against S. Nos. 89 to 103, with effect from the 1st day of April, 2003, the entries in columns (2) to (6) shall be omitted
- (xiii) against S. No. 104, the entries in columns (2) to (6) shall be omitted
- (xiv) against S. Nos. 105 to 107, with effect from the 1st day of April, 2003, the entries in columns (2) to (6) shall be omitted
- (xv) against S. No. 108, the entries in columns (2) to (6) shall be omitted;
- (xvi) against S. No. 150, for the entry in column (2), the entry “5906.91 or 5906.99” shall be substituted;
- (xvii) against S. Nos. 109 to 156, with effect from the 1st day of April, 2003, the entries in columns (2) to (6) shall be omitted;
- (xviii) against S.No.163, with effect from the 1st day of April, 2003, the entries in columns (2) to (6) shall be omitted;
- (xix) for S. No. 164 and the entries relating thereto, with effect from the 1st day of April, 2003, the following S. No. and the entries relating thereto shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“164.	69	Ceramic tiles subjected to the process of printing, decorating or ornamenting in a factory which does not have the facilities (including plant and equipment) of producing ceramic tiles	Nil	-	20 and 38”;

- (xx) against S. No. 206,-
- (a) for the entry in column (4), the entry “8%” shall be substituted;
- (b) the entry in column (6) shall be omitted;
- (xxi) against S. No.209, for the entry in column (4), the entry “8%” shall be substituted;
- (xxii) against S.No. 219A, for the entry in column (3), the entry “Parts and accessories of vehicles of heading Nos. 8712 and 8713” shall be substituted;
- (xxiii) against S. No. 241, for the entry in column (3), the entry “Parts of hearing aids” shall be substituted;
- (xxiv) after S.No.243 and the entries relating thereto, the following shall be added, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“244.	15.02 or 15.03	All goods (other than refined edible oils, bearing a brand name and put up in unit containers for retail sale) <i>Explanation.-</i> For the purposes of this exemption,- (i) “refined edible oil” means fixed vegetable oils, which subsequent to their expression or extraction, have undergone any one or more of the following processes, namely:- (a) treatment with an alkali or acid; (b) bleaching; and (c) deodorisation, and conforms to the standards of “refined	Nil	-	-

		vegetable oil” read with the standards for the specified edible oils, as prescribed in the Prevention of Food Adulteration Act, 1954 (37 of 1954) and rules made thereunder; and (ii) “brand name” means a brand name, whether registered or not, that is to say, a name or mark, such as a symbol, monogram, label, signature or invented words or any other writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of identity of that person.			
245.	15.04	All goods (other than (a) partially or wholly hydrogenated vegetable fats and oils and fractions thereof, commonly known as “Vanaspati”, and (b) bakery shortening, bearing a brand name and put up in unit containers for retail sale) <i>Explanation.-</i> For the purposes of this exemption “brand name” means a brand name, whether registered or not, that is to say, a name or mark, such as a symbol, monogram, label, signature or invented words or any other writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of identity of that person.	Nil	-	-
246.	1508.90	All goods (other than margarine and other similar edible preparations, bearing a brand name and put up in unit containers for retail sale) <i>Explanation.-</i> For the purposes of this exemption “brand name” means a brand name, whether registered or not, that is to say, a name or trade mark, such as a symbol, monogram, label, signature or invented words or any other writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of identity of that person.	Nil	-	-
247.	1704.90	Sugar confectionery (excluding white chocolate), not containing cocoa	8%	-	-
248.	1905.11	Biscuits	8%	-	-
249.	21.07	Scented supari	8%	-	-

250.	26.19	Slag arising in the manufacture of iron and steel	Nil	-	-
251.	30	Cyclosporin	Nil	-	-
252.	28, 29, 30 or 38	The following goods, namely:- (A) Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 3 or List 4 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1st March, 2002, (G.S.R. 118(E), dated the 1st March, 2002) (B) Bulk drugs used in the manufacture of the drugs or medicines at (A) above	Nil Nil	- -	- 5
253.	28, 29 or 30	All goods used within the factory of production for the manufacture of drugs or medicines which are fully exempted from excise duty	Nil	-	-
254.	24 or 30	Nicotine polacrilex gum	8%	-	-
255.	30 or any other Chapter	Drugs and materials	Nil	-	60
256.	3605.10 or 3605.90	Matches, in or in relation to the manufacture of which none of the following processes is ordinarily carried on with the aid of power, namely:- (i) the process of giving- (a) the card board 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) packaging	Nil	-	-
257.	3605.10 or 3605.90	Matches	8%	-	-
258.	70.11	Rough ophthalmic blanks, for manufacture of optical lenses	8%	-	-

259.	7101.39	Gold arising in the course of manufacture of copper or zinc by smelting	Nil	-	-
260.	7323.10 or 7615.20	Pressure cooker	8%	-	-
261.	84.71	Computer <i>Explanation.-</i> For the purposes of this exemption, the value of computer shall be the value of the computer excluding the value of software pre-loaded on the computer, with or without an accompanying media.	16%	-	-
262.	8524.90	Recorded audio CDs	Nil	-	-
263.	85.24	CD-ROMs containing books of an educational nature, journal, periodicals (magazines) or news paper	Nil	-	-
264.	8525.20	Cellular Phones and Radio trunking terminals	Nil	-	-
265.	8527.90	Portable receivers for calling, alerting or paging	Nil	-	-
266.	8529.90 or any Chapter	Parts, components and accessories of mobile handsets including cellular phones	Nil	-	5
267.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment (excluding Foley Balloon Catheters) and other goods, specified in List 37 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1st March, 2002, (G.S.R. 118(E), dated the 1st March, 2002) (B) Accessories of the medical equipment at (A) above (C)Parts required for the manufacture of the medical equipment at (A) above (D) Continuous Ambulatory Peritoneal Dialysis (CAPD) Fluid contained in a solution bag with or without tubing system (E) Accessories of (D) above (F) Parts required for the manufacture of (D) above	Nil Nil Nil Nil Nil	- - - - -	- - 5 - 5
268.	90 or any	The following goods, namely:- (A) Medical equipment and other goods,	Nil	-	-

	other Chapter	specified in List 38 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1st March, 2002, (G.S.R. 118(E), dated the 1st March, 2002); (B) Parts required for the manufacture of the medical equipment at (A) above;	Nil	-	5
269.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment and other goods, specified in List 39 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1st March, 2002, (G.S.R. 118(E), dated the 1st March, 2002) (B) Accessories of the medical equipment at (A) above (C)Parts required for the manufacture of the medical equipment at (A) above	Nil Nil Nil	- - -	- - 5
270.	90 or any other Chapter	Goods required for Tubal Occlusion specified in List 40 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1st March, 2002, (G.S.R. 118(E), dated the 1st March, 2002)	Nil	-	-
271.	90 or any other Chapter	Blood Glucose Monitoring System (Glucometer) and test strips	Nil	-	-
272.	94.02	Dentists' chairs	8%	-	-";

(B) in the ANNEXURE,-

(a) in Conditions,-

(i) against Condition No. 2, in paragraph (ii), for the words and figures "Rs. 350 per tonne", the words and figures "Rs. 400 per tonne" shall be substituted;

(ii) Condition Nos. 8,9 and 12 shall be omitted;

(iii) with effect from the 1st day of April, 2003, against Condition No.14, for the paragraph (2), the following shall be substituted, namely:-

"The exemption shall not be applicable to a manufacture of the said goods who avails of the exemption under the notification of the Government of India in the Ministry of Finance and Company Affairs (Department of Revenue) Nos. 8/2003-Central Excise, dated the 1st March, 2003 or 9/2003-Central Excise, dated the 1st March, 2003.";

(iv) with effect from the 1st day of April, 2003, Condition Nos. 15, 16, 17, 18, 19, 21(a), 21(b), 22,23, 23A, 24, 25, 26, 27, 28, 29, 30, 31, 32 33, 34 and 35 shall be omitted;

(v) with effect from the 1st day of April, 2003, for Condition No. 38, the following shall be substituted, namely:-

“38. If, manufactured out of ceramic tiles, falling under chapter 69 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.”;

(vi) after condition No. 59, the following shall be inserted, namely:-

Condition No.	Conditions
“60.	If before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory a certificate from the Licensing Authority to the effect that specified quantity of such drugs or materials are required for being used in a clinical trial for which permission has been granted by the Licensing Authority under the provisions of the Drugs and Cosmetics Rules, 1945.”.

(b) in List 6, after item No. (28) and the entries relating thereto, the following shall be inserted, namely:-

“(29) Computerised embroidery pattern-making machine with plotter	(33) High Speed Warping machine with yarn tensioning, pneumatic suction devices and accessories	(37) Shuttleless loom (air jet, water jet, rapier and projectile and narrow width high speed needle)
(30) Combined contipress/decatising machine	(34) Computerised Pattern maker/Pattern grading/marker	(38) Fully fashioned high speed knitting machine
(31) Auto control type humidification plant	(35) Carding Sets, for use in woollen textile industry	(39) Hydraulic Flat Paper Press/continuous Hydraulic Flat paper Press/Rotary Press
(32) Beam knitting machine	(36) Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities	(40) Effluent treatment unit with automatic sensing devices, automatic controlled chemical dosing, dissolved air floatation (DAF), reverse osmosis, sludge dewatering, decanters, ultrafilters, vacuum filters to deliver water for reuse.”.

(Alok Shukla)

Deputy Secretary to the Government of India

Footnote.- The principal notification No. 6/2002-Central Excise, dated the 1st March, 2002 was published in the Gazette of India vide number G.S.R. 127 (E), dated the 1st March, 2002 and was last amended vide notification No. 1/2003-Central Excise, dated 2nd January, 2003, number G.S.R. 4(E), dated the 2nd January, 2003.