

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) (hereinafter referred to as the Central Excise Tariff Act), specified in the corresponding entry in column (2) of the said Table (hereinafter referred to as the said goods), from so much of the duty of excise leviable 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.

Explanation I.- For the removal of doubts, it is clarified that a manufacturer who has availed of full exemption under notification No. 8/2002-Central Excise, dated the 1st March, 2002, published in the Gazette of India vide number G.S.R. 129 (E), dated the 1st March, 2002 or notification No. 8/2003-Central Excise, dated the 1st March, 2003, as the case may be, in any financial year, is permitted to avail this exemption in the same financial year.

Explanation II.- For the purposes of this notification the "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.

Explanation III.- For the purposes of this notification, the rates specified in column (4) 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
(1)	(2)	(3)	(4)
1.	3406.10	Candles	8%
2.	70.15	Tableware and kitchenware of glass	8%
3.	7101.50	Imitation jewellery	8%
4.	85.28	Monochrome television receivers	8%
5.	8539.10	Vacuum and gas filled bulbs of retail sale price not exceeding Rs 20 per bulb	8%
6.	9004.90	Sunglasses for correcting vision	8%
7.	91	Watches and clocks of retail sale price not exceeding Rs 500 per piece	8%
8.	96	Toothbrushes	8%
9.	3004.10	All goods	Nil
10.	4011.10	All goods	Nil
11.	4013.10	All goods	Nil

12.	4410.19 4410.90	or	All goods	Nil
13.	4820.00		All goods, other than notebooks and exercise books	Nil
14.	4821.00		All goods	Nil
15.	4823.20		All goods	Nil
16.	56.05		Metallic yarn (imitation zari)	Nil
17.	5906.10		All goods	Nil
18.	59.08		Tubular knitted gas mantle fabric, whether or not impregnated, for use in incandescent gas mantles	Nil
19.	66.01		Umbrellas and sun umbrellas	Nil
20.	66.02		Walking sticks, seat sticks, whips, riding crops and like	Nil
21.	68.07		Articles of mica	Nil
22.	68.07		Mosaic tiles, that is to say, tiles known commercially as 'mosaic tiles'	Nil
23.	68.07		Solid or hollow building blocks, including aerated or cellular light weight concrete blocks and slabs	8%
24.	6807.20		All goods	8%
25.	6903.10		All goods	Nil
26.	7011.10		All goods	Nil
27.	7012.10		All goods	8%
28.	7323.90		All goods (other than parts)	Nil
29.	7326.19		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
30.	7326.21		All goods	Nil
31.	7418.10		All goods (other than parts)	Nil
32.	7615.10		All goods (other than parts)	Nil
33.	82.11	or	Knives	Nil
	82.14			Nil
34.	82.15		All goods	Nil
35.	8413.11, 8413.12, 8413.13, 8413.14, 8413.20 8413.91	or	All goods	8%

36.	8414.10, 8414.20 8414.91	or	All goods	Nil
37.	8481.20 8481.92	or	All goods	Nil
38.	8483.10		All goods	8%
39.	8524.32		All goods	Nil
40.	87.12		All goods	Nil
41.	87.14		Parts and accessories of vehicle of heading No. 87.12	Nil
42.	90 or any other Chapter		Medical equipment and other goods (other than parts and accessories thereof) specified in List 1 annexed to this notification <i>Explanation.</i> - For the purposes of this exemption the items in the list above shall not include Foley Balloon Catheters.	8%
43.	90.18		All goods (other than parts and accessories thereof)	8%
44.	90.19		All goods (other than parts and accessories thereof)	8%
45.	9022.10		All goods(other than parts and accessories thereof)	8%
46.	9405.10		Kerosene pressure lantern	Nil
47.	94.06		All goods(other than parts and accessories thereof)	8%
48.	95.01		All goods(other than parts and accessories thereof)	Nil
49.	95.02		All goods(other than parts and accessories thereof)	Nil
50.	95.03		All goods(other than parts and accessories thereof)	Nil
51.	Any Chapter		Waste and scrap arising during the course of manufacture of the goods specified against S. No. 9 to 50 above	Nil

LIST 1 (See S.No. 42 of the Table)

- 1) C.A.M. stimulator
- 2) Contact lens lathe
- 3) Contact lens polishing machine
- 4) Contact lens thickness measuring gauge
- 5) Corneal Anesthesiometer
- 6) Cryo-lathe
- 7) Dark adaptometer
- 8) Exophthalmometer
- 9) Glare testing equipment
- 10) Ophthalmic cryo equipment
- 11) Ophthalmic operating lights and fibre optic lights
- 12) Ophthalmodynamometer
- 13) Pantoscope

- 14) Projection magnifier for contact lens inspection and verification
- 15) Radiuscope base curve (for measurement of contact lenses)
- 16) Refractometer
- 17) Roper Hall foreign Body Locator
- 18) Softometer for measurement of the base curve of soft contact lens
- 19) Stereozoom microscope for inspection of contact lens
- 20) Ultrasonography A.B.M. Scan/ Pacchymeter/cleaner
- 21) Linear accelerator.

[F. No. 334/1/2003-TRU]

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