

Notification
No. 23/2004-Central Excise

New Delhi, dated the 9th July, 2004.
18 Asadha, 1926 (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 the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.6/2002-Central Excise, dated the 1st March, 2002 and 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 preamble, after the second proviso, the following shall be inserted, namely:-

“**Provided** also that nothing contained in this notification shall apply to goods specified against S. No. 25 and 29 of the said Table on or after of the 2nd day of July, 2005:

Provided also that nothing contained in this notification shall apply to goods specified against S. No. 25A of the said Table on or after the 1st day of April, 2005:

Provided also that nothing contained in this notification shall apply to goods specified against S. No.292 of the said Table on or after the 1st day of May, 2005.”;

(B) in the Table,-

- (i) against S.No.8, for the entry in column (2), the entry “18, 19, 20, 21 or 22” shall be substituted;
- (ii) against S. No. 24, in columns (3),-
- (a) in item (i) for the words “Synthesis gas or ammonia or both”, the words “Synthesis gas or ammonia or steam” shall be substituted;
- (b) in item (ii) for the words “Synthesis gas or ammonia or both”, the words “Synthesis gas or ammonia or steam” shall be substituted;
- (iii) after S. No 25 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“25A.	27	Naphtha when supplied to the power plants specified in List 1A	Nil	-	3”;

(iv) for S.No.157 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“157.	64.01	Footwear of retail sale price not exceeding Rs. 250 per pair <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	Nil	-	35A”;

- (v) against S.No.157C, the entries in columns (2) to (6) shall be omitted;
(vi) against S.No.172A, for the entry in column (4), the entry “12%” shall be substituted;
(vii) against S.No.204, the entries in columns (2) to (6) shall be omitted;
(viii) for S. No. 205 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“205.	85.28	All goods	16%	-	-”;

- (ix) against S. No. 206, the entries in columns (2) to (6) shall be omitted;
(x) against S. No. 213, the entries in columns (2) to (6) shall be omitted;
(xi) against S. No. 225, the entries in columns (2) to (6) shall be omitted;
(xii) for S. No. 229 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“229.	96.08	Following goods, namely:- (i) Pens of value not exceeding Rs. 200 per piece (ii) Ball point pens of value not exceeding Rs. 200 per piece (iii) Refills (for ball point pens) of value not exceeding Rs. 200 per piece	Nil	-	-”;

- (xiii) for S. No. 230 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“230.	96.08	Following goods, namely:- (i) Parts of pens (ii) Parts (excluding refills) of ball point pens (iii) Parts of refills of ball point pens	Nil	-	-”;

- (xiv) against S.No.249, the entries in columns (2) to (6) shall be omitted;
(xv) against S. No. 257, the entries in columns (2) to (6) shall be omitted;
(xvi) for S. No. 261 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“261.	Any Chapter	Following goods namely:- (a) Computers of heading 84.71 (b) parts, used within the factory of production for manufacture of computers of heading 84.71 <i>Explanation,-</i> For the purposes of this exemption, “computer” shall include central processing unit (CPU) cleared separately; or CPU with monitor, mouse and key board, cleared together as a set; but shall not include input or output devices or accessories such as monitor, key board, mouse, modem, uninterrupted power supply system, or web camera cleared separately	Nil	-	-”;

- (xvii) against S.No.273, the entries in columns (2) to (6) shall be omitted;
(xviii) against S. No. 280, the entries in columns (2) to (6) shall be omitted;

(xix) against S. No. 281, the entries in columns (2) to (6) shall be omitted;

(xx) after S.No.281 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“282.	1601.10	All goods	8%	-	-
283.	27.10	Food grade hexane	16%	Nil	-
284.	2711.11	Liquefied natural gas	Nil	-	-
285.	29 or 38	Gibberellic acid	Nil	-	-
286.	30	Diagnostic kits for detection of all types of hepatitis	Nil	-	-
287.	30 or any other Chapter	All types of contraceptives	Nil	-	-
288.	48	Newsprint, in reels	Nil	-	-
289.	48.02	Mould vat made watermarked bank note paper, procured by the Bank Note Press, Dewas, the Currency Note Press, Nasik, the India Security Press, Nasik, the Security Printing Press, Hyderabad, the Bhartiya Reserve Bank Note Mudran Limited, Mysore, or the Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	-	-
290.	7321.10	Gas stoves of retail sale price not exceeding Rs. 2000 per unit <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	8%	-	-
291.	82.01	All goods	Nil	-	-
292.	84 or any other Chapter	Machinery or equipment, specified in List 32A appended to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1 st March, 2002, (G.S.R.118(E),	Nil	-	-

dated the 1st March, 2002), for use in the plantation sector

293.	84.34	All goods	Nil	-	-
294.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 41 appended to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1 st March, 2002, (G.S.R.118(E), dated the 1 st March, 2002).	Nil	-	-
295.	87.01	All goods	Nil	-	-
296.	Any Chapter	Parts, used within the factory of production for manufacture of goods of heading 87.01	Nil	-	-
297.	9001.10	Spectacle lenses and intraocular lenses	Nil	-	-
298.	90 or any other Chapter	Artificial kidney	Nil	-	-”

(C) in the ANNEXURE,-

(I) in Conditions,-

(i). after Condition No. 35, the following shall be inserted, namely:-

Condition No.	Conditions
“35A.	This exemption shall apply only to such footwear on which the retail sale price is indelibly marked or embossed on the footwear itself.”;

(ii). against Condition No.51, item (b) and the entries relating thereto shall be omitted;

(II) in the LISTS,-

(i) for LIST 1 and the entries relating thereto, the following shall be substituted, namely:-

“LIST 1(See S.No 25 of the Table)

1. 120 MW Combined Cycle Gas Turbine Power Plant at Basin Bridge, Chennai, of Tamil Nadu Electricity Board;
2. 48 MW Combined Cycle Power Plant at Sancoale village, Mormugao District, Goa, of Ms Reliance Energy Limited;
3. 350 MW Combined Cycle Gas Turbine Power Plant at Kayamkulam GPP, Kerala of National Thermal Power Corporation Limited.
4. 220 MW Barge Mounted Power Plant at Mangalore of Ms Tanir Bavi Power Company Private Limited, Bangalore;
5. 165 MW Combined Cycle Power Plant at Eloor, District Ernakulam, Kerala of Ms BSES Kerala Power Limited.”.

(ii) after LIST 1 and the entries relating thereto, the following shall be inserted, namely:-

“LIST 1A (See S. No. 25A of the Table)

1. 515 MW Combined Cycle Power Plant at Hazira, Gujarat of Ms Essar Power Limited;
2. 167 MW Combined Cycle Power Plant at Vadodara of Ms Gujarat Industries Power Corporation Limited;
3. 413 MW Combined Cycle Gas Turbine Plant at Anta GPP, Rajasthan of the National Thermal Power Corporation Ltd.;
4. 652 MW Combined Cycle Gas Turbine Plant at Auraiya GPP, Uttar Pradesh of the National Thermal Power Corporation Ltd.;
5. 430 MW Combined Cycle Gas Turbine Plant at Faridabad GPP, Haryan of the National Thermal Power Corporation Ltd.;
6. 645 MW Combined Cycle Gas Turbine Plant at Kawas GPP, Gujarat of the National Thermal Power Corporation Ltd.”.

[F.No.334/3/2004-TRU]

(G.S.Karki)

Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.127 (E), dated the 1st March, 2002, and was last amended by notification No. 22/2004-Central Excise, dated the 15 June, 2004 and published vide number G.S.R.360 (E), dated the 15th June, 2004.

