

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 the 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, from so much of the duty of excise specified thereon under the First Schedule (hereinafter referred to as 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 - For the purposes of this notification, the rates specified in columns (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	5004.19	All goods	8%
2	51.05, 5106.11, 5106.12, 5106.13, 5107.11, 5107.12, 51.08, 51.09, 51.10, 51.11, 51.12	All goods	8%
3	52.04, 5205.11, 5205.19, 5206.11, 5206.12, 52.07, 52.08, 52.09	All goods- (i) of cotton, not containing any other textile material (ii) others	4% 8%
4	53 (except 53.01, 53.03, 5305.31, 5305.39, 5306.90, 53.07, 5308.11 and 5308.90)	All goods	8%
5	54.01, 54.04, 54.05, 5406, 5407	All goods	8%
6	55.08, 55.09, 55.10, 55.11, 55.12, 55.13, 55.14	All goods	8%
7	56 (except 5601.10, 5607.10, 5608.11)	All goods - (i) of cotton, not containing any other textile material (ii) others	4% 8%
8	5702.19, 5703.90	All goods - (i) of cotton, not containing any other textile material (ii) others	4% 8%
9	58 (except 5804.90, 5805.90, 58.07, 5808.10)	All goods - (i) of cotton, not containing any other textile material;	4%

		(ii) others	8%
10	59 (except 5907. 30)	All goods - (i) of cotton, not containing any other textile material; (ii) others	4% 8%
11	60	All goods - (ii) of cotton, not containing any other textile material; (ii) others	4% 8%
12	61, 62, 63 (except 6307.10)	All goods - (i) of cotton, not containing any other textile material; (ii) others <i>Explanation-</i> (1) For the removal of doubts, it is hereby clarified that 'goods of cotton, not containing any other textile material', shall include goods made from fabrics of cotton, not containing any other textile material, even if they contain sewing threads, cords, labels, elastics tapes, zip fasteners and similar items used for stitching, fastening, holding or adornment, of materials other than cotton	4% 8%

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

(G. S. Karki)
Under Secretary to the Government of India