

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) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 07/2003-Central Excise dated the 1<sup>st</sup> March 2003, published in the Gazette of India vide number G.S.R. 137 (E), dated 1<sup>st</sup> March 2003, 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 whole of the duty of excise leviable thereon under the said Central Excise Act:

Provided that nothing contained in this notification shall apply to the goods in respect of which credit of duty on inputs or capital goods has been taken under the provisions of the CENVAT Credit Rules, 2002, -

Table

S. No.	Chapter or heading No. or sub-heading No.	Description of goods
(1)	(2)	(3)
1	50.04, 50.05	All goods
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
3	52.04, 5205.11, 5205.19, 5206.11, 5206.12, 52.07, 52.08, 52.09	All goods
4	53 (except 53.01, 53.03, 5305.31, 5305.39, 5306.90, 53.07, 5308.11 and 5308.90)	All goods
5	54.01, 54.04, 54.05, 54.06, 54.07	All goods
6	54.02, 54.03	Yarns procured from outside and subjected to any process other than texturing, by a manufacturer who does not have the facilities in his factory (including plant and equipment) for manufacture of yarns or textured yarn (including draw twisted and draw wound yarn) of heading 54.02 or 54.03. <i>Explanation,-</i> For the purposes of this exemption, "manufacture of yarns" means manufacture of filaments of organic polymers produced by processes, either: (a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.
7	5402.10, 5402.41, 5402.49, 5402.51, 5402.59, 5402.61,	Nylon filament yarn or polypropylene multifilament yarn of 210 deniers with tolerance of 6 per cent.

	5402.69	
8	55.05	All goods, except such goods which arises during the course of manufacture of filament yarns, monofilaments, filament tows or staple fibres or manufacture of textured yarn (including draw twisted and draw wound yarn) of heading Nos. 54.02, 54.03, 55.01, 55.02, 55.03 or 55.04. <i>Explanation,-</i> For the purposes of this exemption, “manufacture of filament yarns, monofilaments, filament tows or staple fibres” means manufacture of filaments or staple fibres of organic polymers produced by processes, either: (a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.
9	55.08, 55.09, 55.10, 55.11, 55.12, 55.13, 55.14	All goods
10	55.06, 55.07	Staple fibres procured from outside and subjected to carding, combing or any other process required for spinning, by a manufacturer who does not have the facilities in his factory (including plant and equipment) for producing goods of heading Nos. 55.01, 55.02, 55.03 and 55.04.
11	56 (except 5601.10, 5607.10, 5608.11)	All goods
12	5702.19, 5703.90	All goods
13	58 (except 5804 .90, 5805.90, 58.07, 5808.10)	All goods
14	59 (except 5907. 30)	All goods
15	60	All goods
16	61, 62, 63 (except 6307.10)	All goods

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(G. S. Karki)  
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