

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA,  
EXTRAORDINARY, DATED THE 1<sup>st</sup> MARCH, 2005.

10 PHALGUNA, 1926 (SAKA)

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

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New Delhi, dated the 1<sup>st</sup> March, 2005.  
10 Phalguna, 1926 (Saka)

Notification

No. 4/2005-Central Excise

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, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005), specified in the corresponding entry in column (2) of the said Table,-

- (a) from so much of the duty of excise specified thereon under the First Schedule to the Central Excise Tariff Act (hereinafter referred to as the First Schedule), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table; and
- (b) from so much of the Special duty of excise leviable thereon under the Second Schedule to the Central Excise Tariff Act (hereinafter referred to as the Second Schedule), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table.

Table

S. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Rate under the First Schedule	Rate under the Second Schedule
(1)	(2)	(3)	(4)	(5)
1.	1507 to 1515	All goods	Nil	-
2.	1516	All goods	Nil	-
3.	1905 90 10	All goods	8%	-
4.	2403 10 10	All goods, not bearing a brand name	Nil	Nil
5.	2403 91 00	All goods, not bearing a brand name	Nil	Nil
6.	2403 99 90	All goods other than pan masala containing tobacco, not bearing a brand name	Nil	Nil
7.	2710 11	Motor spirit commonly known as petrol	8% plus Rs.5.00 per litre	Nil
8.	2710 11	All goods (other than motor spirit commonly known as petrol)	16%	-
9.	2710 19 30	High Speed Diesel (HSD)	8% plus Rs.1.25 per litre	-
10.	2711 19 00	Liquefied Petroleum Gases (LPG) for supply to household domestic consumers	Nil	-
11.	2710	Kerosene for ultimate sale through public distribution system	Nil	-
12.	2710 19 40	Light Diesel Oil	16% plus Rs.2.50 per litre	-

13.	3605	Matches (other than Bengal lights)	12%	-
14.	7113	Article of jewellery on which brand name or trade name is indelibly affixed or embossed on the articles of jewellery itself	2%	-
15.	Any Chapter	Parts used within the factory of production for manufacture of power tillers of heading 8432	Nil	-
16.	7117	All goods	8%	-
17.	84 or 90	The following goods, namely:- (i) Electronic milk fat tester; (ii) Electronic solid non-fat (SNF) tester.	8%	-

*Explanation.-* For the purposes of this notification, 'brand name or trade name' means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any 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 the identity of that person

[F.No. 334/1 /2005-TRU]

(V.Sivasubramanian)  
Deputy Secretary to the Government of India