

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, on 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 read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), as are given 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 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 and subject to the relevant conditions specified in the Annexure to this notification, and the Condition number of which is referred to in the corresponding entry in column (5) of the Table aforesaid.

*Explanation.*-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 or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	2523 29	All goods manufactured in,- (I) factory using vertical shaft kiln, with installed capacity not exceeding 300 tonnes per day or 99,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 1,09,500 tonnes; (II) factory using rotary kiln, with installed capacity not exceeding 900 tonnes per day or 2,97,000 tonnes per annum and the total clearances of the cement produced by the factory, in a financial year, shall not exceed 3,00,000 tonnes.	Rs. 250 per tonne	1
2.	2515 12 20, 2515 12 90 or 6802 21 10	Marble slabs and tiles	Rs. 30 per square metre	—
3.	2503 00 10	All goods for manufacture of fertilizers	Nil	2
4.	2601 to 2617	Ores	Nil	—
5.	2616 90 10	Gold concentrates for refining	Nil	—
6.	2619	Slag arising in the manufacture of iron and steel	Nil	—
7.	27	Naphtha and Natural Gasoline Liquid for use in the manufacture of fertiliser or ammonia	Nil	2 and 3

(1)	(2)	(3)	(4)	(5)
8.	27	Naphtha used in a fertiliser plant during shut-down and start-up periods	Nil	2 and 3
9.	27	Naphtha and Natural Gasoline Liquid intended for use- (i) within the Heavy Water Plant at Vadodara or Tuticorin or Hazira or Thal for the manufacture of Synthesis gas or ammonia or steam, which are to be utilised in the manufacture of Heavy Water in such plants; (ii) by M/s Gujarat State Fertilizers and Chemicals Ltd., Vadodara or M/s Southern Petro Chemicals Industrial Corporation, Tuticorin, or M/s Krishak Bharati Co-operatives Ltd. (KRIBHCO), Hazira or M/s Rashtriya Chemicals and Fertilizers Ltd. (RCF), Thal for the manufacture of synthesis gas or ammonia or steam and if the synthesis gas or ammonia or steam so manufactured is supplied respectively to the Heavy Water Plants at Vadodara or Tuticorin or Hazira or Thal for the manufacture of Heavy Water in such Plants.	Nil	2 and 3
10.	27	Furnace oil intended for use as feedstock in the manufacture of fertilisers	Nil	2 and 3
11.	27	Bio-gas	Nil	—
12.	27	Lean gas obtained from natural gas.	Nil	—
13.	27	Residues of petroleum oils or of oils obtained from bituminous minerals, including heavy petroleum stock, low sulphur heavy stock and other residual fuel oils falling under heading 2713 of the First Schedule, intended for use as feedstock in the manufacture of fertilisers	Nil	2 and 3
14.	27 or 28	Synthesis gas, if used in the manufacture of Heavy Water	Nil	—

(1)	(2)	(3)	(4)	(5)
15.	2710	Kerosene received by the factory from the refinery intended for use in the manufacture of linear alkyl benzene or heavy alkylate and returned by the factory to the refinery from where such kerosene is received, or to a warehouse of such refinery <i>Explanation.</i> -For the purposes of the exemption,- (a) the quantity of kerosene consumed in the manufacture of linear alkyl benzene or heavy alkylate shall be calculated by subtracting from the quantity of kerosene received by the factory manufacturing linear alkyl benzene or heavy alkylate, the quantity of mineral oil, falling under heading 2710 of the said Schedule, generated in such manufacture and returned by the factory to a refinery, or a warehouse, as the case may be; (b) "warehouse" means a warehouse approved under rule 20 of the Central Excise Rules, 2002; (c) "refinery" means a unit which makes kerosene either from crude petroleum oil or natural gas.	Nil	4
16.	2710	Avgas	Nil	—
17.	2710 11	Motor spirit commonly known as petrol	8% plus Rs.5.00 per litre	—
18.	2710 11	All goods (other than motor spirit commonly known as petrol)	32%	—
19.	2710 19 30	High Speed Diesel (HSD)	8% plus Rs.1.25 per litre	—
20.	2710	Kerosene for ultimate sale through Public Distribution System	Nil	—
21.	2710 19 40	Light Diesel Oil	16% plus Rs.2.50 per litre	—
22.	2710 19 20	Aviation turbine fuel	8%	—
23.	2710	Food grade hexane	16%	—

(1)	(2)	(3)	(4)	(5)
24.	2710	5% ethanol blended petrol that is a blend ,- (a) consisting, by volume, of 95% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and ,of 5% ethanol on which the appropriate duties of excise have been paid; and (b) conforming to Bureau of Indian Standards specification 2796. <i>Explanation.</i> -For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (1 of 1986), the additional duty of excise leviable under section 111 of the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force.	Nil	—
25.	2711 11 00	Liquefied natural gas	Nil	—
26.	2711 12 00 2711 13 00 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers at subsidized prices under the Public Distribution System (PDS) Kerosene and Domestic LPG Subsidy Scheme, 2002 as notified by the Ministry of Petroleum and Natural Gas, vide notification No.P-20029/18/2001-PP, dated 28 <sup>th</sup> January, 2003	Nil	—
27.	2711 12 00 2711 13 00 2711 19 00	Liquefied Petroleum Gases (LPG)	8%	—

(1)	(2)	(3)	(4)	(5)
28.	2711	<p>Liquified Petroleum Gases (LPG) received by the factory from the refinery intended for use in the manufacture of Propylene or Di-butyl Para Cresol (DBPC) and returned by the factory to the refinery from where such Liquified Petroleum Gases (LPG) were received.</p> <p><i>Explanation.</i>-For the purposes of the exemption, the amount of Liquified Petroleum Gases consumed in the manufacture of propylene shall be calculated by subtracting from the quantity of Liquified Petroleum Gases received by the factory manufacturing propylene the quantity of Liquified Petroleum Gases returned by the factory to the refinery, declared as such under rule 20 of the Central Excise Rules, 2002, from which such Liquified Petroleum Gases were received.</p>	Nil	—
29.	2711	<p>Petroleum gases and other gaseous hydrocarbons received by the factory from the refinery intended for use in the manufacture of Polyisobutylene or Methyl Ethyl Ketone (MEK) and returned by the factory to the refinery from where such Petroleum gases and other gaseous hydrocarbons are received.</p> <p><i>Explanation.</i>-For the purposes of the exemption the quantity of the petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene shall be calculated by subtracting from the quantity of the said gases received by the factory manufacturing polyisobutylene the quantity of the said gases returned by the factory to the refinery, declared as such under rule 20 of the Central Excise Rules, 2002, which supplied the said gases.</p>	Nil	—
30.	2711 21 00	Natural Gas (other than Compressed Natural Gas)	Nil	—
31.	28	Steam	Nil	—
32.	28	Sulphuric acid, oleum, oxygen and ammonia used in the manufacture of fertilizers	Nil	2
33.	28	Sulphuric acid used in a fertiliser plant for demineralisation of water	Nil	—
34.	28	Ammonia used in a fertiliser plant in refrigeration and purification process	Nil	—
35.	28	<p>Ammonium chloride and manganese sulphate intended for use—</p> <p>(a) as fertilisers; or</p> <p>(b) in the manufacture of fertilisers, whether directly or through the stage of an intermediate product</p> <p><i>Explanation.</i>-For the purposes of this exemption, “fertilisers” shall have the meaning assigned to it under the Fertiliser (Control) Order, 1985.</p>	Nil	—

(1)	(2)	(3)	(4)	(5)
36.	28	Gold potassium cyanide manufactured from gold and used in the electronics industry.	16% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods	—
37.	28	Potassium iodate	Nil	—
38.	28	Gold potassium cyanide solution used within the factory of production for manufacture of zari	Nil	—
39.	28	Gold potassium cyanide used within the factory of production for the manufacture of gold jewellery	Nil	—
40.	28	All goods used within the factory of production for the manufacture of goods falling under Chapter 71	Nil	—
41.	28	Thorium oxalate	Nil	—
42.	28 or 29	All chemicals used in the manufacture of centchroman	Nil	—
43.	28 or 29	The bulk drugs specified in List 1 <i>Explanation.</i> -For the purposes of this notification, the expression “bulk drugs”, means any pharmaceutical, chemical, biological or plant product including its salts, esters, stereo-isomers and derivatives, conforming to pharmacopoeial or other standards specified in the Second Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940), and which is used as such or as an ingredient in any formulation.	Nil	—
44.	28 or 29	The goods specified in List 2, used for the manufacture of bulk drugs specified in List 1	Nil	2
45.	28, 29 or 30	Anaesthetics	Nil	—

(1)	(2)	(3)	(4)	(5)
46.	28 or 38	The following goods— (a) Supported catalysts of any of the following metals, namely: (i) Gold (ii) Silver (iii) Platinum (iv) Palladium (v) Rhodium (vi) Iridium (vii) Osmium (viii) Ruthenium; (b) compounds of the following metals, for making such catalysts and manufactured out of used or spent catalysts of such metals or metals recovered from old or used articles; or both, namely: (i) Gold (ii) Silver (iii) Platinum (iv) Palladium (v) Rhodium (vi) Iridium (vii) Osmium (viii) Ruthenium.	16% of the value of material, if any, added and the amount charged for such manufacture	—
47.	28, 29, 30 or 38	The following goods, namely: (A) Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 3 or List 4 appended to the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1st March, 2002, (G.S.R. 118(E), dated the 1st March, 2002) (B) Bulk drugs used in the manufacture of the drugs or medicines at (A) above	Nil  Nil	—  2
48.	28, 29 or 30	All goods used within the factory of production for the manufacture of drugs or medicines which are fully exempted from excise duty	Nil	—
49.	28 or 38	Silicon in all forms	Nil	—
50.	2805 11	Nuclear grade sodium	Nil	5
51.	2808 00 10 2809 10 00 2809 20 10 or 2809 20 20	All goods used in the manufacture of fertilisers	Nil	2
52.	29	2-Cyanopyrazine	Nil	—
53.	28 or 31	Gibberellic acid	Nil	—

(1)	(2)	(3)	(4)	(5)
54.	28, 29 or 30	The bulk drugs or formulations specified in List 3	Nil	—
55.	30	Diagnostic kits for detection of all types of hepatitis	Nil	—
56.	30	All types of contraceptives	Nil	—
57.	30	Desferrioxamine injection or Deferiprone	Nil	—
58.	30	Intravenous fluids, which are used for sugar, electrolyte or fluid replenishment	Nil	—
59.	30	Formulations manufactured from the bulk drugs specified in List 1. <i>Explanation.</i> -For the purposes of this notification, the expression “formulation” means medicaments processed out of or containing one or more bulk drugs, with or without the use of any pharmaceutical aids (such as diluent, disintegrating agents, moistening agent, lubricant, buffering agent, stabiliser or preserver) which are therapeutically inert and do not interfere with therapeutical or prophylactic activity of the drugs, for internal or external use, or in the diagnosis, treatment, mitigation or prevention of disease in human beings or animals, but shall not include any substance to which the provisions of the Drugs and Cosmetics Act, 1940 (23 of 1940) do not apply.	Nil	—
60.	30	Cyclosporin	Nil	—
61.	30 or any Chapter	Nicotine polacrilex gum	Nil	—
62.	30 or any Chapter	Drugs and materials	Nil	6
63.	31	All goods, other than those which are clearly not to be used— (a) as fertilisers; or (b) in the manufacture of other fertilisers, whether directly or through the stage of an intermediate product.	Nil	—
64.	32	Wattle extract, Quebracho extract, Chestnut extract	Nil	—
65.	32	Nitrocellulose lacquers produced in Ordnance factories belonging to the Central Government and intended for consumption for defence purposes or for supply to Central Government Departments.	Nil	—
66.	33	Henna powder, not mixed with any other ingredient	8%	—
67.	3204 or 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs, printing paste and other products and preparations of any kind used in the same factory for the manufacture of textiles and textile articles.	Nil	—
68.	3215 90 40	Drawing ink	Nil	—



(1)	(2)	(3)	(4)	(5)
69.	3306	Tooth Powder	Nil	—
70.	3504 00 91	Isolated soya protein	8%	—
71.	3605	Matches (other than Bengal lights)	12%	—
72.	3605 00 10 or 3605 00 90	Matches, in or in relation to the manufacture of which none of the following processes is ordinarily carried on with the aid of power, namely: (i) the process of giving-the veneer flats or strips, the configuration of a match box including the outer slide or the inner slide with the use of match paper; (ii) frame filling; (iii) dipping of splints in the composition for match heads; (iv) filling of boxes with matches; (v) pasting of labels on match boxes or veneers or cardboards; (vi) packaging	Nil	—
73.	3507 90 40	Pectin esterase pure used in food processing sector	Nil	—
74.	38	Concrete mix manufactured at the site of construction for use in construction work at such site	Nil	—
75.	3822	Chemical reagents	8%	7
76.	39	Products of jute and phenolic resins manufactured by pultrusion process, containing at least forty per cent. by weight of jute	Nil	—
77.	39 or 40	Nipples for feeding bottles	Nil	—
78.	3901 to 3914	Plastic materials reprocessed in India out of the scrap or the waste of goods falling within Chapter 39, 54, 55, 56, 59, 64, 84, 85, 86, 87, 90, 91, 92, 93, 94, 95 and 96 <i>Explanation.</i> -For the removal of doubts, it is hereby clarified that nothing contained in this exemption shall apply to plastic materials reprocessed in a free trade zone, a special economic zone or a hundred per cent export-oriented undertaking and brought to any other place in India.	Nil	—
79.	3903	Unexpanded polystyrene beads purchased by the Malaria Research Centre	Nil	8
80.	3904	Plastic material commonly known as polyvinyl chloride compounds (PVC compounds), used in the factory of its production for the manufacture of goods which are exempt from the whole of the duty of excise leviable thereon or are chargeable to “Nil” rate of duty	Nil	—
81.	40	Surgical rubber gloves or medical examination rubber gloves	Nil	—

(1)	(2)	(3)	(4)	(5)
82.	4007 00 10	Heat resistant latex rubber thread	8%	—
83.	4011 or 4012 or 4013	Tyres, flaps and tubes used in the manufacture of- (a) power tillers of heading 8432 of the First Schedule; (b) two-wheeled or three-wheeled motor vehicles specially designed for use by handicapped persons	Nil	2
84.	4011 50, 4011 69 00, 4011 99 00, 4013 20 00 or 4013 90 50	Pneumatic tyres and inner tubes, of rubber, of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws	Nil	—
85.	4016	Rice rubber rolls for paddy de-husking machine	Nil	—
86.	4301 or 4302	Raw, tanned or dressed fur skins	8%	—
87.	4410 or 4411	100% wood free plain or pre-laminated particle or fibreboard, made from sugarcane bagasse or other agro-waste	8%	—
88.	45, 48, 68, 73, 85 or 87	Parts of main battle tanks intended to be used in the manufacture of such tanks	Nil	2 and 9
89.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets.	Nil	—
90.	48	Paper and paperboard or articles made therefrom manufactured, starting from the stage of pulp, in a factory, and such pulp contains not less than 75% by weight of pulp made from materials other than bamboo, hard woods, soft woods, reeds (other than sarkanda) or rags.	8%	10
91.	48	Paper and paperboard or articles made therefrom manufactured, starting from the stage of pulp, in a factory, and such pulp contains not less than 75% by weight of pulp made from materials other than bamboo, hard woods, soft woods, reeds (other than sarkanda) or rags.	12%	11
92.	4801 00	Newsprint, in reels	Nil	—
93.	4802, 4804, 4805, 4807, 4808 or 4810	All goods	12%	—

(1)	(2)	(3)	(4)	(5)
94.	4802	(a) Security paper (cylinder mould vat made), manufactured by the Security Paper Mill, Hoshangabad, and supplied to the Bank Note Press, Dewas, the Currency Note Press, Nashik, the India Security Press, Nashik, the Security Printing Press, Hyderabad, Bharatiya Reserve Bank Note Mudran Limited, Mysore, or the Bharatiya Reserve Bank Note Mudran Limited, Salbony;	Nil	—
		(b) Intermediate products arising during the course of manufacture of the security paper, and used within the factory of its production for pulping	Nil	—
95.	4802	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	—
96.	4810	Light weight coated paper weighing upto 70 g/m <sup>2</sup> , procured by actual users for printing of magazines	Nil	—
97.	4820	Notebooks and exercise books	Nil	—

## ANNEXURE

Condition No.	Conditions
1.	<p>(i) If the cement manufacturer makes a declaration to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction regarding the installed capacity of the factory before availing of exemption under this notification or wherever there is a change in the said capacity, and furnishes such information or documents, if any, as may be required by the Deputy Commissioner or the Assistant Commissioner, as the case may be, for his satisfaction in this regard.</p> <p>(ii) The exemption shall be applicable up to a maximum quantity of ninety-nine thousand tonnes in a financial year. For computing the quantity of ninety-nine thousand tonnes in a financial year, the clearances of cement effected under any other notification shall be included. However, the clearances of cement effected on payment of duty at the rate of Rs. 400 per tonne shall not be taken into account for computing the above mentioned quantity of ninety-nine thousand tonnes.</p> <p>(iii) The exemption under this notification shall not be applicable to,-</p> <p style="margin-left: 40px;">(a) cement manufactured from such clinker which is not manufactured within the same factory; and</p> <p style="margin-left: 40px;">(b) cement bearing a brand name or trade name (whether registered or not) of another person.</p> <p><i>Explanation.</i>-For the purposes of condition (iii), “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, 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.</p>
2.	Where such use is elsewhere than in the factory of production, the exemption shall be allowed if the procedure laid down in the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001, is followed.
3.	The exemption shall be allowed if it has been proved to the satisfaction of an officer not below the rank of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction that such goods are cleared for the intended use specified in column (3) of the Table.
4.	The Commissioner of Central Excise, having jurisdiction over the refinery, permits the kerosene to be cleared to the said warehouse for the purpose of this exemption on such conditions as he deems fit for the proper accountal for kerosene cleared from the refinery and the payment of duty thereon.
5.	If supplied by the Heavy Water Board (HWB), a constituent unit of Department of Atomic Energy (DAE) to Bhartiya Nabhikiya Vidyut Nigam Limited (BHAVINI), a Public Sector Enterprise under the administrative control of DAE for the 500MWe Prototype Fast Breeder Reactor (PFBR), at Kalpakkam, Tamil Nadu.
6.	If before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction over his factory a certificate from the Licensing Authority to the effect that specified quantity of such drugs or materials are required for being used in a clinical trial for which permission has been granted by the Licensing Authority under the provisions of the Drugs and Cosmetics Rules, 1945.

7. If manufactured by M/s. Hindustan Antibiotics Limited, Pimpri and used in the factory of production in the manufacture of kits for testing narcotic drugs and psychotropic substances.

*Explanation.*-For the purposes of this condition,-

- (a) “narcotic drugs” and “psychotropic substances” shall have the meanings respectively assigned to them in clause (xiv) and clause (xxiii) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985;
- (b) “kits for testing narcotic drugs and psychotropic substances” means kits consisting of chemical reagents in small bottles for testing narcotic drugs and psychotropic substances manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, including test tubes droppers, test plates and similar other accessories supplied with such kits.

8. If the unexpanded polystyrene beads are purchased by the Malaria Research Centre, New Delhi on behalf of the Government of India in the Ministry of Health and Family Welfare, for use in malaria control activities and the said Malaria Research Centre gives an undertaking-

- (a) to produce a certificate from the Ministry of Health and Family Welfare to the effect that the said unexpanded polystyrene beads shall be used in malaria research activities within one month from the date of such purchase or within such extended period as the proper officer may allow; and

- (b) to the effect that in case the unexpanded polystyrene beads are not so used, it shall pay duty which would have been levied thereon but for the exemption contained herein:

Provided that the said Malaria Research Centre may sell or otherwise dispose of the unexpanded polystyrene beads so purchased, subject to the condition that it shall, within a month of such sale or disposal,-

- (i) intimate to the Central Excise Officer the circumstances leading to such sale or disposal; and

- (ii) pay the duty which would have been levied thereon but for the exemption contained in this notification:

Provided further that the proper officer may accept the said intimation after the expiry of the specified time of one month, if he is satisfied that the said Malaria Research Centre was prevented by sufficient cause from furnishing such information or from payment of the said duty of excise within the specified time.

9. If it is proved to the satisfaction of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction that the parts are intended to be used as original equipment parts in the manufacture of main battle tanks falling under tariff item 8710 00 00 of the First Schedule.

10. (1) This exemption shall apply only to the paper and paperboard or articles made therefrom cleared for home consumption from a factory, in any financial year, up to first clearances of an aggregate quantity not exceeding 3500 Metric Tonnes.

- (2) The exemption shall not be applicable to a manufacturer of the said goods who avails of the exemption under the notification of the Government of India in the Ministry of Finance and Company Affairs (Department of Revenue) No. 8/2003-Central Excise, dated the 1st March, 2003.

*Explanation.*-For removal of doubts, it is hereby clarified that the first clearances of an aggregate quantity not exceeding 3500 metric tonnes shall not include clearances of any paper and paperboard or articles made therefrom which attract nil rate of duty or are exempt from the whole of excise duty under any other notification.

11.
  - (1) The exemption shall not be applicable if the factory in which the said goods are manufactured has a plant attached thereto for making bamboo or wood pulp.
  - (2) The exemption shall not be applicable to a manufacturer of the said goods who avails of the exemption under the notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 8/2003-Central Excise, dated the 1st March 2003.

### **LIST 1**

(See S. Nos.43, 44 and 59 of the Table)

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS
- (6) Pyrazinamide
- (7) Dapsone
- (8) Clofazamine
- (9) Tetracycline Hydrochloride
- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine
- (13) Acetazolamide
- (14) Atropine
- (15) Homatropin
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfamethopyrezine
- (21) Diethyl Carbamazine
- (22) Arteether or formulation of artemisinin.

### **LIST 2**

(See S.No. 44 of the Table)

- (1) Meta Aminophenol
- (2) Para Nitrochlorobenzene (PNCB)
- (3) Picolines
- (4) Novaldiamine
- (5) Ethoxy methylene diethyl-malonate
- (6) Hydrazine Hydrate
- (7) DL-2 Amino-1 butanol
- (8) Guanidine Nitrate
- (9) Citric Acid
- (10) 4,7-DCQ (Dichloroquinoline)
- (11) N-methyl Piperazine
- (12) D-2-Aminobutanol (O-Aminobutanol)
- (13) Diethyl Carbamyl Chloride
- (14) 4-Cyanopyridine

- (15) Isonicotinic acid
- (16) Thiosemicarbazide
- (17) 1-Nitropropane
- (18) 4-Amino-4 Nitrodiphenyl sulphide
- (19) N-(4-Chlorophenyl)-O-Phenylene diamine
- (20) 5-Iodouracil
- (21) 1-Acetyl-5-Iodouracil
- (22) 2-Amino-5-Mercapto-1,2,4-Thiadiazole
- (23) 2-Amino-5-Amino-Sulfonyl-1,3,4-Thiadiazole
- (24) 2-Acetylamino-5-Mercapto-1,3,4-Thiadiazole
- (25) Tetra Urea Complex.

**LIST 3**

(See S.No.54 of the Table)

- (1) Insulin
- (2) Lamivudine
- (3) Ritonavir
- (4) Saquinavir
- (5) Zidovudine.

[F.No.334/3/2006-TRU]

(Ajay)  
Under Secretary to Government of India