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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 1st March, 2011

NOTIFICATION

No. 1/2011-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, on 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 under Chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise leviable thereon under the said Central Excise Act, as is in excess of the amount calculated at the rate of 1% *ad valorem*:

Provided that nothing contained in this notification shall apply to the goods in respect of which credit of duty on inputs or tax on input services has been taken under the provisions of the CENVAT Credit Rules, 2004.

Table

S.No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of the excisable goods
(1)	(2)	(3)
1	1302 19 20, 1302 19 30	Cashew shell liquid (CNSL)
2	1404 90 50	Indian Katha
3	1501 00 00	All goods
4	1502	All goods
5	1503 00 00	All goods
6	1504, 1505, 1506	All goods
7	1516 10 00	All goods
8	151710	Margarine

9	16	All goods
10	1901 10	All goods put up in unit containers
11	1902 other than 1902 40 10 and 1902 40 90	All goods
12	1903 00 00	All goods
13	1904 10 20	Paws, Mudi and the like
14	20	All goods
15	2101	Coffee or tea pre-mixes
16	2103	Sauces, ketchup and the like and preparations therefor
17	2104	Soups and broths and preparations thereof
18	2105 00 00	All goods
19	2106 90	All kinds of food mixes, including instant food mixes
20	2106 90 30	Betelnut product known as "supari"
21	2106 90 92	Sterilized or Pasteurised miltone
22	2106 90 99	(i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients
23	2202 90 10	All goods
24	2202 90 20	All goods
25	2202 90 30	Flavoured Milk of Animal origin
26	2202 90 90	Tender coconut water
27	26 or any chapter	Fly ash
28	2701	All goods
29	2702	All goods
30	2703	All goods
31	2704	All goods
32	2706	All goods
33	28 or 38	Silicon in all forms
34	2847 00 00	Medicinal grade hydrogen peroxide
35	28,29 or 30	Anaesthetics
36	28	Potassium Iodate

37	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia
38	30	Intravenous fluids, which are used for sugar, electrolyte or fluid replenishment
39	3002 20 or 3002 30 00	Vaccines (other than those specified under the National Immunisation Program)
40	31	All goods, other than those which are clearly not to be used as fertilisers
41	3215 90 10	Fountain pen ink
42	3215 90 20	Ball pen ink
43	3215 90 40	Drawing ink
44	3306 10 10	Tooth Powder
45	3406 00 10	Candles
46	3824 50 10	Ready-mix concrete(RMC)
47	39	Products of jute and phenolic resins manufactured by pultrusion process, containing at least forty per cent. by weight of jute
48	3903	Unexpanded polystyrene beads purchased by the Malaria Research Centre
49	3916 10 20, 3916 20 11, 3916 20 91 or 3916 90 10	Canes of polymers, plastics or vegetable products
50	39 or 40	Nipples for feeding bottles
51	4015	Surgical rubber gloves or medical examination rubber gloves
52	44 or any Chapter	Resin bonded bamboomat board, with or without veneer in between
53	4410 or 4411	Coir composite boards, coir matting boards, coir boards
54	4601	All goods
55	4602	All goods
56	4701 00 00	All goods
57	4702 00 00	All goods
58	4703	All goods
59	4704	All goods
60	4705	All goods
61	4706	All goods
62	48 or any chapter	Leather board
63	4802	Writing or printing paper for printing of educational textbooks

64	4802	Paper or paperboard, in the manufacture of which,- (i) the principal process of lifting the pulp is done by hand; and (ii) if power driven sheet forming equipment is used, the Cylinder Mould Vat does not exceed 40 inches
65	4817	Letters, envelops, lettercards and plain postcards
66	4818 40 10	All goods
67	4818 40 90	All goods
68	4820	Notebooks and exercise books
69	4909	All goods
70	4910	All goods
71	5601 10 00	All goods
72	57	The following goods, namely:- (a) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations; (b) Carpets and other textile floor coverings, knotted, woven, tufted or flocked of coconut fibres (coir) or jute, whether or not made up, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of machines; and (c) Other carpets and other textile floor coverings of coconut fibres(coir) or jute, whether or not made up. Explanation.- For the purpose of Chapter 57 the term “machines” shall not include manually operated implements, used independently by hand, such as hooking guns, tufting guns and knitted guns.
73	5805	All goods
74	5807	All goods
75	5906 10 00	Adhesive tapes of a width not exceeding 20 cm
76	6305	Laminated jute bags
77	6602 00 00	All goods
78	68 or 69	Sand lime bricks
79	69	Burnt Clay tiles conforming to IS specification No.3367-1975
80	69	Ceramic tiles, on which the appropriate duty of excise under the First Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975) has

		already been paid, subjected to the process of printing, decorating or ornamenting in a factory which does not have the facilities (including plant and equipment) of producing ceramic tiles.
81	6901 00 10	All Goods
82	6904 10 00	All goods
83	6905 10 00	Roofing tiles
84	70	Glassware produced by mouth –blown process
85	7015 10	Glasses for corrective spectacles and flint buttons
86	7020 00 11, 7020 00 12 or 7020 00 21	All Goods
87	7104 10 00	All goods
88	7113	Articles of jewellery manufactured or sold under a brand name Explanation. - 1. For the purpose of this exemption, “brand 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 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. 2. Hallmarking of the jewellery shall not be considered to be branding. 3. An identity put by a jeweller or the job worker, commonly known as ‘house-mark’ shall not be considered as brand name.
89	7114	Articles, other than jewellery, of— (a) gold, (b) silver, (c) platinum, (d) palladium, (e) rhodium, (f) iridium, (g) osmium, or (h) ruthenium, manufactured or sold under a brand name. Explanation. - 1. For the purpose of this exemption, “brand 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

		<p>product, for the purpose of indicating, or so 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> <p>2. An identity put by a jeweller or the job worker, commonly known as 'house-mark' shall not be considered as brand name.</p> <p>3."articles" in relation to gold shall mean anything (other than ornaments), in a finished form, made of, or manufactured from or containing, gold and includes any gold coin and broken pieces of an article of gold but does not include primary gold, that is to say, gold in any unfinished or semi-finished form including ingots, bars, blocks slabs, billets, shots, pellets, rods, sheets, foils and wires.</p>
90	7310 or 7326 or any other Chapter	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners
91	7321 or 7418 19 or 7419 99	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy
92	7319	Sewing needles
93	7323 or 7418 or 7615	All goods other than parts and pressure cookers
94	8215	All goods
95	8421 21 20	Water filters functioning without electricity and replaceable kits thereof
96	844250	Printing blocks and printing types
97	8452	Sewing machines other than those with inbuilt motors
98	8479	Briquetting plant and machinery using agri-municipal waste
99	8479	Composting Machines
100	8517 or 8525 60	Mobile handsets including Cellular Phones and Radio trunking terminals
101	8517	Wireless data modem cards with PCMCIA or USB or PCI express ports
102	8523	<p>The following goods, namely:-</p> <p>(a) Recorded audio compact discs (CDs);</p> <p>(b) Recorded video compact discs (VCDs);</p> <p>(c) Recorded digital video discs (DVDs);</p>
103	8523	<p>The following goods, namely:-</p> <p>(a) Sound recorded magnetic tapes of width not exceeding 6.5 millimeters, whether in spools, or</p>

		reels or in other form of packing; (b) Recorded media for television and sound recording such as video tapes and video discs; (c) Recorded audio cassettes
104	8523 52	Recorded smart cards
105	8523 59 10	Recorded proximity cards and tags
106	8601 to 8606	All goods (except Railway track machines falling under tariff item 8640 00 00)
107	8712	Bicycles and other cycles
108	8801	All goods
109	8804	All goods
110	8805	All goods
111	8901	All goods
112	8904	All goods
113	8905	All goods
114	8906 90 00	All goods
115	9001 40, 9001 50 00, or 9001 90 90	Spectacle lenses and intraocular lenses
116	9004 90	Spectacles
117	9017	Drawing instruments
118	9017, 8486 40 00	Mathematical calculating instruments and pantographs
119	9017	Other drawing and marking out instruments
120	9027	Kits manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, for testing narcotic drugs and psychotropic substances Explanation.-For the purposes of this entry,- (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 (61 of 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
121	9301	Military weapons, other than revolvers, pistols, swords cut lasses, bayonets, lances etc.
122	9404	Coir products
123	9404	Products wholly made of quilted textile

		materials
124	9405	Hurricane lanterns
125	9405 50 31	Kerosene pressure lantern
126	95	Sports goods other than articles and equipments for general physical exercise
127	9606	Buttons of plastics or base metals, not covered with textile materials; buttons of coconut shell or wood; other buttons;
128	9608	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 of ball point pens specified in (ii) above;
129	9608, 9609	Pencils, pencil leads
130	9609	Crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk

[F. No. 334/3/2011 –TRU]



(Sanjeev Kumar Singh)

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