

Notification

No. 3/2006-Central Excise

New Delhi, the 1st March 2006.

10 Phalgun, 1927 (Saka)

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 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, if any, specified 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.	0402 91 10 0402 99 20	Condensed milk	Nil	—
2.	0902	Tea, including tea waste	Nil	—
3.	1108 12 00, 1108 14 00, or 1108 19	Tapioca Starch, Maize Starch	Nil	—
4.	1301 10	Lac	Nil	—
5.	1301 90 13	Compounded Asafoe-tida, commonly known as 'heeng'	Nil	—
6.	1302 19 20 1302 19 30	Cashew shell liquid (CNSL)	Nil	—
7.	1302 20 00	All goods	Nil	—
8.	1302	Vegetable saps and extracts, used within the factory of their production for the manufacture of medicaments which are exclusively used in Ayurvedic, Unani or Siddha systems	Nil	—
9.	1507 to 1515	All goods	Nil	—
10.	1516	All goods	Nil	—
11.	1517 90 or 1518	All goods (other than margarine and similar edible preparations).	Nil	—
12.	1517 10	Margarine	Nil	—
13.	16	All goods	Nil	—

(1)	(2)	(3)	(4)	(5)
14.	1703	Molasses (Other than produced in the manufacture of sugar by the vacuum pan process), for use in the manufacture of goods other than alcohol.	Nil	—
15.	1703	All goods	Rs750 per MT	—
16.	1704 90	Sugar confectionery (excluding white chocolate), not containing cocoa	8%	—
17.	1902 (except sub-heading 1902 40)	All goods	Nil	—
18.	1905 31 00 or 1905 90 20	Biscuits	8%	—
19.	1905 32 19 or 1905 32 90	Wafer biscuits	8%	—
20.	1905 90 10	Pastries and cakes	8%	—
21.	18, 19, 20, 21 or 22	Ice-cream and non-alcoholic beverages, prepared and dispensed by vending machines	Nil	—
22.	20	All goods	Nil	—
23.	2102	Yeast	Nil	—
24.	2103	Sauces, ketchup and the like and preparations therefor	Nil	—
25.	2104	Soups and broths and preparations therefor	Nil	—
26.	2105 00 00	All goods	Nil	—
27.	2106 90 30	Scented supari, where the retail sale price is declared on the package and such retail sale price does not exceed Re.1 per package. <i>Explanation.</i> -“Retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale	8%	—
28.	2106	Texturised Vegetable Proteins (Soya bari), and instant food mixes such as Pongal mix, Vadai mix, Pacoda mix, Payasam mix, Gulab jamun mix, Rava Dosa mix, Idli mix, dosai mix, Murruku mix, and Kesari mix.	8%	—
29.	2106 90	Sweetmeats (known as ‘msthans’ or ‘mithai’ or by any other name), namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, papad and ja ljeera	Nil	—
30.	2106 90 99	Ready to eat packaged food	8%	—
31.	2201 10 20 or 2202 10 10	Aerated waters prepared and dispensed by vending machines	Nil	—

(1)	(2)	(3)	(4)	(5)
32.	2202 90 20	All goods	Nil	—
33.	2403 10 10	Tobacco, used for smoking through 'hookah' or 'chilam', commonly known as 'hookah' tobacco or 'gudaku'.	16%	—
34.	2403 10 10	Hookah or gudaku tobacco, not bearing a brand name	Nil	—
35.	2403 10 90	Other smoking tobacco, not bearing a brand name	16%	—
36.	2403 10 31	Biris, other than paper rolled biris, manufactured without the aid of machines, by a manufacturer by whom or on whose behalf no biris are sold under a brand name, in respect of first clearances of such biris for home consumption by or on behalf of such manufacturer from one or more factories upto a quantity not exceeding 20 lakhs cleared on or after the 1st day of April in any financial year.	Nil	—
37.	2403 10 31	All goods	Rs.6 per thousand	—
38.	2403 10 39	All goods	Rs.15 per thousand	—
39.	2403 91 00	All goods, not bearing a brand name	Nil	—
40.	2403 99 90	Other manufactured tobacco and manufactured tobacco substitutes, not bearing a brand name	16%	—

*Explanation.-* For the purposes of this notification, 'brand name' means a brand 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 a person using such name or mark with or without any indication of the identity of that person.

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

(Ajay)  
Under Secretary to Government of India