

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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 3/2006-Central Excise, dated the 1st March, 2006 which was published in the Gazette of India, Extraordinary vide number G.S.R. 93(E) of the same date, namely:-

In the said notification,

(I) in the Table,-

(i) after S.No. 17 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“17A.	1904 10 10, 1904 10 30, 1904 10 90, 1904 30 00 and 1904 90 00	All goods	8%	-
17B.	1904 10 20	All goods	Nil	-;”

(ii) after S.No. 26 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“26A.	2106	Coffee or tea pre-mixes	Nil	-
26B.	2106 90 11	All goods	8%	-;”

(iii) against S.No. 29A, for the entry in column (4), the entry “14%” shall be substituted;

(iv) after S.No. 29A and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“29B.	2106 90 20	All goods containing not more than 15% betel nut	8%	3;”

(v) after S.No. 30A and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“30B.	2106 90 99	Milk containing edible nuts with sugar or other ingredients	Nil	-;”

(vi) after S.No. 32 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"32A.	2202 90 90	Tender coconut water	Nil	-;"

(vii) against S.No. 33, for the entry in column (4), the entry "14%" shall be substituted;

(viii) against S.No. 35, for the entry in column (4), the entry "14%" shall be substituted;

(ix) against S.No. 40, for the entry in column (4), the entry "14%" shall be substituted;

(II) in the Annexure, after Condition No. 2, the following Condition shall be inserted, namely,-

Condition No.	Conditions
"3.	The exemption contained herein shall be available subject to the following conditions, namely: (i) the unit availing the concessional rate shall not engage in the production, manufacture or trading of any other pan masala (with or without tobacco) in the same premises; (ii) the goods do not bear a brand name which is used for any other goods falling under Chapter heading 2106 90 20 or 2403 99 90; and (iii) the contents of the product, particularly, the percentage of betel nut be declared on the packing."

[F.No.334/1/2008-TRU]

(S.Bajaj)
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.93(E), dated the 1st March, 2006, and was last amended by notification No. 33/2007-Central Excise, dated the 2nd August, 2007 and published vide number G.S.R. 530(E), dated the 2nd August, 2007.