

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. 6/2006-Central Excise, dated the 1st March, 2006, published in the Gazette of India, Extraordinary vide number G.S.R. 96(E) dated 1st March, 2006, namely:-

In the said notification, -

- (I) in the opening paragraph, for the proviso, the following shall be substituted, namely:-  
“Provided that nothing contained in this notification shall apply to the-
- (a) goods specified against S. No. 10 of the said Table before the 27<sup>th</sup> day of February, 2010 and after the 31<sup>st</sup> day of March, 2011; and
- (b) goods specified against S. No. 35A of the said Table after the 31<sup>st</sup> day of March, 2013”;
- (II) in the Table,-
- (i) against S. No. 2, for the entry in column (4), the entry “10%” shall be substituted;
- (ii) against S. No. 5, for the entry in column (3), the entry “Goods specified in List 4 intended to be used for the installation of a cold storage, cold room or refrigerated vehicle, for the preservation, storage, transport or processing of agricultural, apiary, horticultural, dairy, poultry, aquatic and marine produce and meat” shall be substituted;
- (iii) for S. No. 8C and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“8C.	8421 21 20	(i) Water filters functioning without electricity and pressurised tap water, and replaceable kits thereof;	Nil	-
		(ii) Replaceable kits of all water filters except those operating on reverse osmosis technology	4%	-”;

- (iv) against S. No. 9, for the entries in column (4) against items (i) and (ii) of column (3), the entries “10%” shall respectively be substituted;
- (v) against S. No. 16, for the entry in column (4), the entry “10%” shall be substituted;
- (vi) for S. No. 17 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"17.	8471 70 or 8473 30 or 8523 51 00	The following goods, namely:- (a) Microprocessor for computer, other than motherboards; (b) Floppy disc drive; (c) Hard disc drive; (d) CD-ROM drive; (e) DVD Drive /DVD Writers; (f) Flash memory; (g) Combo drive,-  (i) meant for fitment inside the CPU housing/laptop body only; (ii) meant for external use with a computer or laptop as a plug-in device	Nil  4%	-  -";

- (vii) against S. No. 19, for the entry in column (4), the entry "10%" shall be substituted;
- (viii) against S. No. 21, for the entry in column (4), the entry "10%" shall be substituted;
- (ix) against S. No. 27, for the entry in column (4) against item (b) of column (3), the entry "10%" shall be substituted;
- (x) against S. No. 31, for the entry in column (3), the following shall be substituted, namely:-
- "(a) Parts, components and accessories;
- (b) Parts, components of battery chargers and hands-free headphones; of mobile handsets including cellular phones";
- (xi) against S. No. 33A, for the entry in column (4), the entry "10%" shall be substituted;
- (xii) against S. No. 33B, for the entry in column (4), the entry "10% + Rs. 10,000 per chassis" shall be substituted;
- (xiii) against S. No. 34, for the entries in column (4) against items (i) and (ii) of column (3), the entry "10%" shall respectively be substituted;
- (xiv) for S. No. 35 and the entries relating thereto, the following shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)
"35.	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles  <i>Explanation.</i> - For the purposes of this exemption, "electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and	4%	-";

		shall include electric motor-assisted cycle rickshaws driven by rechargeable solar batteries, also known as 'soleckshaw'		
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(xv) for S. No. 35A and the entries relating thereto, the following shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)
"35A.	Any Chapter	The following goods for use in the manufacture of goods specified against S. No.35, namely:- (i) Battery Pack; (ii) Battery Charger ; (iii) AC or DC Motor; and (iv) AC or DC Motor Controller	4%	3";

(xvi) S. No. 35B and the entries relating thereto shall be omitted;

(xvii) against S. No. 36, for the entry in column (4), the entry "10%" shall be substituted;

(xviii) against S. No. 37, for the entries in column (4), the entries "10%+ Rs. 10,000 per chassis" shall be substituted;

(xix) against S. No. 41, in column (4),-

a. for the entry "20%", wherever it occurs, the entry "22%" shall be substituted;

b. for the entry "8%", wherever it occurs, the entry "10%" shall be substituted;

(xx) against S. No. 41A, for the entries in column (4), against items (i) and (ii) of column (3), the entries "22%" and "22% + Rs.15,000 per unit" shall respectively be substituted;

(xxi) against S. No. 42, for the entry in column (4), the entry "10%" shall be substituted;

(xxii) against S. No. 42A, for the entry in column (4), the entry "10%" shall be substituted;

(xxiii) against S. No. 43, for the entry in column (4), the entry "10%" shall be substituted;

(xxiv) against S. No. 44, for the entry in column (4), the entry "10%" shall be substituted;

(xxv) against S. No. 45, for the entry in column (4), the entry "10% + Rs.10,000 per chassis" shall be substituted;

(xxvi) against S. No. 46, for the entry in column (4), the entry "10%" shall be substituted;

(xxvii) against S. No. 47, for the entry in column (4), the entry "10%" shall be substituted;

(xxviii) against S. No. 48, for the entries in column (4), the entry "10% + Rs.10,000 per chassis" shall be substituted;

(xxix) against S. No. 51, for the entries in column (4), the entry "10%+ Rs. 10,000 per chassis" shall be substituted;

(xxx) against S. No. 51A, for the entries in column (4), the entry "10%+ Rs. 10,000 per chassis" shall be substituted;

(xxxi) against S. No. 52, for the entry in column (4), the entry "10%" shall be substituted;

(xxxii) against S. No. 52A, for the entry in column (4), the entry "10%" shall be substituted;

(xxxiii) after S. No. 53 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"53A.	8716 20 00	All goods	Nil	-";

(xxxiv) against S. No. 57, for the entry in column (3), the entry “Spectacles” shall be substituted;

(xxxv) against S. No. 58, for the entry in column (4), the entry “10%” shall be substituted;

(xxxvi) S. Nos. 60, 61 and 62 to 64 and the entries relating thereto shall be omitted;

(xxxvii) against S. No. 65, for the entry in column (4), the entry “4%” shall be substituted;

(xxxviii) against S. No. 68A, for the entry in column (4), the entry “4%” shall be substituted;

(xxxix) after S. No. 71 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“71A.	9404	Products wholly made of quilted textile materials	Nil	-
71B.	9405	LED lights or fixtures	4%	”;

(xl) against S. No. 75, for the entry in column (4), the entry “10%” shall be substituted;

(xli) against S. No. 75A, for the entry in column (4), the entry “10%” shall be substituted;

(xlii) after S. No. 91A and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
“91B.	Any Chapter	Goods supplied to mega power projects from which the supply of power has been tied up through tariff based competitive bidding or a mega power project awarded to a developer on the basis of such bidding.	Nil	28”;

(III) in the Annexure,-

A. after condition No. 27 and the entries relating thereto, the following condition No. and the entries relating thereto shall be inserted, namely:-

Condition No.	Conditions
“28.	<p>If,-</p> <p>(a) such goods are exempted from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under section 3 of the said Customs Tariff Act when imported into India;</p> <p>(b) an officer not below the rank of a Joint Secretary to the Government of India, in the Ministry of Power certifies that the goods are required for a project of the nature specified in column (3) against S. No. 91B of the table;</p> <p>(c) the manufacturer of such goods furnishes an undertaking to the Deputy</p>

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Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that-

(i) the said goods will be used only in the said project and not for any other use; and

(ii) in the event of failure to observe sub-clause (i) above, the manufacturer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.”;

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B. in List 6, after item No. (16) and the entries relating thereto, the following shall be added, namely:-

- “(17) Polyester based infusion resin and hand layup resin (both falling under tariff item 3907 91 90
- (18) Gel coat and hardener (both falling under tariff item 3208 10 90) used with such polyester based resins specified against item No. 17.”

[F. No. 334/1/2010- TRU]



(Prashant Kumar)

Under Secretary to the Government of India

Note: The principal notification No.6/2006-Central Excise dated the 1<sup>st</sup> March, 2006, published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E), dated the 1<sup>st</sup> March, 2006 was last amended vide notification No. 26/2009-Central Excise, dated the 4<sup>th</sup> December, 2009, published vide number G.S.R. 860(E), dated the 4<sup>th</sup> December, 2009.