

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

New Delhi, the 17<sup>th</sup> March, 2012

**Notification**  
**No. 12 /2012-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) and in supersession of (i) notification of the Government of India in the Ministry of Finance ( Department of Revenue), No. 3/2005-Central Excise, dated the 24<sup>th</sup> February,2005 , published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 95(E), dated the 24<sup>th</sup> February,2005,(ii) notification No. 3/2006-Central Excise, dated the 1<sup>st</sup> March,2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 93 (E), dated the 1<sup>st</sup> March,2006,(iii) notification No. 4/2006-Central Excise, dated the 1<sup>st</sup> March,2006 , published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 94 (E) dated the 1<sup>st</sup> March,2006,(iv) notification No. 5/2006-Central Excise, dated the 1<sup>st</sup> March,2006 , published in the Gazette of India, Extraordinary Part II, Section 3, Sub-section (i), *vide* number G.S.R 95 (E) dated the 1<sup>st</sup> March,2006,(v) notification No. 6/2006-Central Excise, dated the 1<sup>st</sup> March, 2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 96 (E) dated the 1<sup>st</sup> March,2006, and (vi) notification No. 10/2006-Central Excise, dated the 1<sup>st</sup> March,2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 100 (E) dated the 1<sup>st</sup> March,2006, except as respects things done or omitted to be done before such supersession, the Central Government, 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 read with relevant List appended hereto 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 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 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 annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

**Provided** that nothing contained in this notification shall apply to the-  
goods specified against serial number 296 and 297 of the said Table after the 31<sup>st</sup> day of March, 2013.

**Explanation 1.-** For the purposes of this notification, the rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

**Explanation 2.-** 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.

Table

Sl. 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	040291 10 04029920	Condensed milk	Nil	-
2	0902	Tea, including tea waste	Nil	-
3	1108 12 00, 1108 13 00, 1108 14 00, or 11 08 19	Maize starch, potato starch, tapioca starch	6%	-
4	1301 90 13	Compounded asafoetida, commonly known as 'heeng'	Nil	-
5	1301 90 99	Lac	Nil	-
6	1302 20 00	All goods	Nil	-
7	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	-
8	7 or 13	Guar meal or guar gum refined split	Nil	-
9	1507 to 1515	All goods other than crude palm stearin	Nil	-
10	1516 (except 1516 10 00)	All goods	Nil	-
11	1517 90 or 1518	All goods (other than margarine and similar edible preparations)	Nil	-
12	16 or 19 - (except 1905)	Food preparations, including food preparations containing meat, which are prepared or served in a hotel, restaurant or retail outlet whether or not such food is consumed in such hotel, restaurant or retail outlet	Nil	-



		forwarding and the like, as the case may be, and the price is the sole consideration for sale.		
181	64	The following goods, namely :- (a) Footwear- <i>chappal</i> (sole without upper, to be attached to the foot by thongs passing over the in-step but not even round the ankle) commercially known as <i>hawai chappal</i> , of material other than leather; or (b) Parts of <i>hawai chappals</i> , of materials other than leather	Nil	-
182	6406 (except 6406 90 40 and 6406 90 50)	All goods	6%	-
183	Any Chapter	Parts of umbrellas and sun umbrellas including umbrella panels	6%	-
184	6603	Parts of walking sticks, seat sticks, whips, riding-crops and the like	6%	-
185	68	Goods, in which more than 25% by weight of red mud, press mud or blast furnace slag or one or more of these materials, have been used	Nil	-
186	68 (except 6804, 6805, 6811, 6812 and 6813)	Goods manufactured at the site of construction for use in construction work at such site <b>Explanation.</b> -For the purposes of this entry, the expression 'site' means any premises made available for the manufacture of goods by way of a specific mention in the contract or agreement for such construction work, provided that the goods manufactured at such premises are solely used in the said construction work only.	Nil	-
187	68 or 69	Stoneware, which are only salt glazed	Nil	-
188	71	Primary gold converted with the aid of power from any form of gold other than gold ore, concentrate or dore bar. <b>Explanation.</b> -For the purposes of this entry, "primary gold" means gold in any	Nil	-



		unfinished or semi finished form and includes ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.		
189	71	<p>Gold bars, other than <i>tola</i> bars, bearing manufacturer's engraved serial number and weight expressed in metric units manufactured in a factory starting from the stage of-</p> <p>(a) Gold ore or concentrate; (b) Gold dore bar; or (c) Silver dore bar</p> <p><b>Explanation.-</b> For the purposes of this entry , 'gold dore bar' shall mean dore bars having gold content not exceeding 95% and 'silver dore bar' shall mean dore bars having silver content not exceeding 95% accompanied by an assay certificate issued by the mining company, giving details of composition</p>	3%	-
190	71	<p>Silver manufactured in a factory starting from the stage of-</p> <p>(a) Silver ore or concentrate; (b) Silver dore bar; or (c) Gold dore bar.</p> <p><b>Explanation.-</b> For the purposes of this entry, 'gold dore bars' and 'silver dore bar' shall have the same meaning as in S. No. 189</p>	4%	-
191	71	<p>The following goods manufactured or produced during the process of copper smelting starting from the stage of copper ore or concentrate in the same factory namely:-</p> <p>(i) gold bars, other than <i>tola</i> bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units and gold coin of purity not below 99.5%;</p> <p>(ii) Silver in any form, except silver coins of purity below 99.9%</p>	<p>3%</p> <p>4%</p>	<p>-</p> <p>-</p>



192	71	<p>(I) Articles of goldsmiths' or silversmiths' wares of precious metal or of metal clad with precious metal, not bearing a brand name;</p> <p>(II) Strips, wires, sheets, plates and foils of gold, used in the manufacture of articles of jewellery and parts thereof;</p> <p>(III) Precious and semi-precious stones, synthetic stones and pearls.</p> <p><b>Explanation.</b>-For the purposes of entries (I), (II) and (III) as the case may be, -</p> <p>(i) "metal" shall include,—</p> <p>(a) any alloy in which any of the metals specified in this entry at item No.(I) predominates by weight over each of the other metals specified in such item or any other metal in such alloy;</p> <p>(b) any alloy in which the gold content is not less than 37.5 per cent by weight;</p> <p>(ii) "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>	Nil	-
193	71	Platinum, palladium, rhodium, iridium, osmium and ruthenium in their primary forms, that is to say, any unfinished or semi-finished form including ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	-
194	7105	Dust and powder of synthetic precious or semi- precious stones	6%	-
195	7105 or 7112	Dust and powder of natural precious or semi-precious stones; waste and scrap of precious metals or metals clad with precious metals, arising in course of manufacture of goods falling in Chapter	Nil	-



		71		
196	7106,	Strips, wires, sheets, plates and foils of silver	Nil	-
197	7106 10 00 7106 91 00 or 7106 92 90	Silver, other than silver mentioned in Sl.Nos.190 and 191	Nil	-
198	7108	Gold arising in the course of manufacture of zinc by smelting	Nil	-
199	7113	(I) Articles of jewellery; (II) Articles of silver jewellery	1% Nil	25 -
200	7114	(I) Articles of goldsmiths' or silversmiths' wares of precious metal or of metal clad with precious metal, bearing a brand name; (II) Gold coins of purity 99.5% and above and silver coins of purity 99.9% and above, bearing a brand name when manufactured from gold or silver respectively on which appropriate duty of customs or excise has been paid <b>Explanation.-</b> For the purposes of this exemption,- (1) "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) an identity put by a jeweller or the job worker, commonly known as 'house-mark' shall not be considered as a brand name,	1% Nil	25 -



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#### 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:  Provided that, the clearances of cement effected on payment of duty,-  (a) at the rate of [12% + ₹120PMT] in case of goods cleared in packaged form falling under S. No.51; and  (b) at the rate of 12%, PMT, in case of goods falling under S.No.52; 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,-  (a) cement manufactured from such clinker which is not manufactured within the same factory; and  (b) cement bearing a brand name or trade name (whether registered or not) of another person.</p> <p><b>Explanation.</b>-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



25	<p>If no credit under rule 3 or rule 13 of the CENVAT Credit Rules, 2004, has been taken in respect of the inputs or input services used in the manufacture of these goods.</p>
26	<p>(a) The manufacturer pays duties of excise at the rate specified under the First Schedule and the Second Schedule read with exemption contained in any notification of the Government of India in the Ministry of Finance (Department of Revenue), at the time of clearance of the vehicle;</p> <p>(b) the manufacturer takes credit of the amount equal to the amount of duty paid in excess of that specified under this exemption, in the Account Current, maintained in terms of Part V of the Excise Manual of Supplementary Instructions issued by the Central Board of Excise and Customs and thereafter files a claim for refund of the said amount of duty before the expiry of six months from the date of payment of duty on the said motor vehicle, with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, along with the following documents, namely:-</p> <p>(1) an intimation that the amount of refund of duty claimed has been credited by the manufacturer in his Account Current, also stating the amount of credit so taken;</p> <p>(2) a certificate from an officer authorised by the concerned State Transport Authority, to the effect that the said motor vehicle has been registered for sole use as ambulance or taxi, as the case may be, within three months, or such extended period not exceeding a further period of three months as the said Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may allow, from the date of clearance of the said motor vehicle from the factory of the manufacturer;</p> <p>(3) a copy of the document evidencing the payment of excise duty, as mentioned in paragraph (a);</p> <p>(4) where the manufacturer has collected an amount, as representing the duties of excise, in excess of the duties payable under this exemption from the buyer, an evidence to the effect that the said amount has been duly returned to the buyer; and</p> <p>(5) where the manufacturer has not collected an amount, as representing the duties of excise, in excess of the duties payable under this exemption from the buyer, a declaration by the manufacturer to that effect;</p> <p>(c) the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, within seven days of the receipt of the said claim for refund, after such verification as may be necessary, shall determine the amount refundable to the manufacturer and shall intimate the same to the manufacturer. In case the credit taken by the manufacturer is in excess of the amount so determined, the</p>



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thermal and solar photovoltaic conversion (10) Solar power generating system (11) Solar photovoltaic module and panel for water pumping and other applications (12) Solar crop drier and system (13) Wind operated electricity generator, its components and parts thereof including rotor and wind turbine controller (14) Water pumping wind mill, wind aero-generator and battery charger (15) Bio-gas plant and bio-gas engine (16) Agricultural, forestry, agro-industrial, industrial, municipal and urban waste conversion device producing energy (17) Equipment for utilising ocean waves energy (18) Solar lantern (19) Ocean thermal energy conversion system (20) Solar photovoltaic cell (21) Parts consumed within the factory of production of such parts for the manufacture of goods specified at S. Nos. 1 to 20.

### LIST 9

(See S.No. 327)

(1) Injection resin, falling under tariff item 39073090 (2) Hardener resin injection, falling under tariff item 39073090 (3) Hand lay up resin, falling under tariff item 39073090 (4) Infusion resin, falling under tariff item 39073090 (5) Epoxy resin, falling under tariff item 39073010 (6) Adhesive resin, falling under tariff item 39079990 and Poly (lactic acid) falling under tariff item 39077000 (7) Vinyl ester adhesives, falling under tariff item 39059990 (8) Hardener for adhesive resin, falling under tariff item 38249090 (9) Hardeners, falling under tariff item 38249090 (10) Foam kit, falling under tariff item 39219099 (11) PVC foam sheet and PS foam, falling under tariff item 39219099 (12) Balsa kit, falling under tariff item 44219090 (13) Glass fibre and articles thereof, falling under heading 7019 (14) PU painting system, falling under tariff item 32082090 (15) Gel coat, falling under tariff item 32082090 (16) Resin binders, falling under heading 382490 (17) Polyester based infusion resin and hand layup resin (both falling under tariff item 39079190 (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.334/1/2012-TRU]

*(Raj)*

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