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CENTRAL EXCISE BUDGET 2016-17 NOTIFICATIONS

**CENTRAL EXCISE NOTIFICATION
No. 05 to 18
All Dated 1st March, 2016**

**-COPY OF-
CENTRAL EXCISE NOTIFICATION
No. 5/2016-Central Excise
Dated 1st March, 2016**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978, (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby further amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner and to the extent specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

S. No.	Notification No. and date	Amendments
(1)	(2)	(3)
1.	56/2002-Central Excise, dated the 14th November, 2002. [G.S.R. 764 (E), dated the 14th November, 2002]	In the said notification, after paragraph 4, the following paragraph shall be inserted, namely :- “5. The exemption contained in this notification shall not apply to: (a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016; (b) an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.”.
2.	57/2002-Central Excise, dated the 14th November, 2002. [G.S.R. 765 (E), dated the 14th November, 2002]	In the said notification, after paragraph 4, the following paragraph shall be inserted, namely :- “5. The exemption contained in this notification shall not apply to: (a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016; (b) an existing industrial unit as on 1 st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.”.
3.	20/2007-Central Excise, dated the 25th April, 2007. [G.S.R. 307 (E), dated the 25th April, 2007]	In the said notification, after paragraph 7, the following paragraph shall be inserted, namely :- “8. The exemption contained in this notification shall not apply to: (a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016; (b) an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.”.
4.	01/2010-Central Excise, dated the 6th February, 2010. [G.S.R. 62 (E), dated the 6th February, 2010]	In the said notification, after paragraph 10, the following paragraph shall be inserted, namely :- “11. The exemption contained in this notification shall not apply to: (a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016; (b) an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.”.

CENTRAL EXCISE NOTIFICATION
No. 6/2016-Central Excise
Dated 1st March, 2016

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978, (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby further amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner and to the extent specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

S. No.	Notification No. and date	Amendments
(1)	(2)	(3)
1.	32/1999-Central Excise, dated the 8th July, 1999. [G.S.R. 508 (E), dated the 8th July, 1999]	In the said notification, after paragraph 5, the following paragraph shall be inserted, namely :- "6. The exemption contained in this notification shall not apply to an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016."
2.	33/1999-Central Excise, dated the 8th July, 1999. [G.S.R. 509 (E), dated the 8th July, 1999]	In the said notification, after paragraph 5, the following paragraph shall be inserted, namely :- "6. The exemption contained in this notification shall not apply to an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016."
3.	56/2003-Central Excise, dated the 25th June, 2003. [G.S.R. 513 (E), dated the 25th June, 2003]	In the said notification, after paragraph 5, the following paragraph shall be inserted, namely :- "6. The exemption contained in this notification shall not apply to an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016."
4.	71/2003-Central Excise, dated the 9th September, 2003. [G.S.R. 717 (E), dated the 9th September, 2003]	In the said notification, after paragraph 7, the following paragraph shall be inserted, namely :- "8. The exemption contained in this notification shall not apply to an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016."
5.	49/2003-Central Excise, dated the 10th June, 2003. [G.S.R. 471 (E), dated the 10th June, 2003]	In the said notification, after paragraph 4, the following paragraph shall be inserted, namely :- "5. The exemption contained in this notification shall not apply to an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016."
6.	50/2003-Central Excise, dated the 10th June, 2003. [G.S.R. 472 (E), dated the 10th June, 2003]	In the said notification, after paragraph 4, the following paragraph shall be inserted, namely :- "5. The exemption contained in this notification shall not apply to an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016."

CENTRAL EXCISE NOTIFICATION
No. 7/2016-Central Excise
Dated 1st March, 2016

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, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No 7/2012-Central Excise, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R. 158 (E), dated the 17th March, 2012, namely :-

In the said notification, in the Table, against serial number 7, in column (3), for the entry, the following shall be substituted, namely:-

“All goods of cotton, not containing any other textile material, other than those bearing a brand name or sold under a brand name and having a retail sale price (RSP) of Rs. 1000 and above.

Explanation. - For the removal of doubts, it is hereby clarified that „goods of cotton, not containing any other textile material”, shall include goods made from fabrics of cotton, not containing any other textile material, even if they contain sewing threads, cords, labels, elastic tapes, zip fasteners or similar items used for stitching, fastening, holding or adornment, of materials other than cotton.” .

CENTRAL EXCISE NOTIFICATION
No. 8/2016-Central Excise
Dated 1st March, 2016

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. 8/2003-Central Excise dated the 1st March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 138 (E) dated, the 1st March, 2003, namely :-

In the said notification,-

(a) in the Table, after serial number 2, and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
“3	First clearances of the articles of jewellery for home consumption, other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113 of the First Schedule upto an aggregate value not exceeding six crore rupees made on or after the 1st day of April in any financial year, from the whole of the duty of excise specified thereon in the First Schedule : Provided that during the period starting from 1st March, 2016 and ending on 31st March, 2016, the exemption shall apply to the first clearances of the articles of jewellery for home consumption, other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113 of the First Schedule, up to an aggregate value not exceeding fifty lakh rupees.	Nil.”;

(b) in paragraph 2,-

(i) in sub-paragraph (iii), for the proviso, the following shall be substituted, namely:-

“Provided that the manufacturer of the articles of jewellery other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113 of the First Schedule shall not avail the credit of duty on inputs under rule 3 or rule 11 of the said rules, paid on inputs used in the manufacture of these goods cleared for home consumption, the aggregate value of first clearances of which, as calculated in the manner specified in the said Table does not exceed six crore rupees :
Provided further that nothing contained in this sub-paragraph shall apply to the inputs used in the manufacture of specified goods bearing the brand name or trade name of another person, which are ineligible for the grant of this exemption in terms of paragraph 4;”;

(ii) in sub-paragraph (iv), the following proviso shall be inserted, namely:-

“Provided that the manufacturer of the articles of jewellery other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113 of the First Schedule also does not utilise the credit on capital goods under rule 3 or rule 11 of the said rules, paid on capital goods, for payment of duty, if any, on the aforesaid clearances, the aggregate value of first clearances of which does not exceed six crore rupees, as calculated in the manner specified in the said Table;”;

(iii) in sub-paragraph (vii), for the proviso, the following shall be substituted, namely:-

“Provided that aggregate value of clearances of all excisable goods for home consumption by a manufacturer of the articles of jewellery other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113 of the First Schedule, from one or more factory or premises of production or manufacture, or from a factory or premise of production or manufacture by one or more manufacturers, does not exceed rupees twelve crore in the preceding financial year;”;

(c) in paragraph 3, for the words beginning with “For the purposes of determining”, and ending with “taken into account, namely :-”, the following shall be substituted, namely:-

“For the purposes of determining the first clearances upto an aggregate value not exceeding one hundred and fifty lakh rupees made against serial number 1 or upto an aggregate value not exceeding six crore rupees made against serial number 3, of the said Table, as the case may be, on or after the 1st day of April in any financial year, the following clearances shall not be taken into account, namely:-”;

(d) after paragraph 4B, the following paragraph shall be inserted namely:-

“4C. Notwithstanding anything contained in the preceding paragraphs, the exemption in respect of goods bearing a brand name or sold under a brand name and having a retail price (RSP) of Rs. 1000 and above, falling under Chapters 61, 62, 63 (except laminated jute bags falling under 6305, 6309 00 00, 6310), shall be restricted to rupees twelve lakh fifty thousand for the remaining part of the financial year 2015-16.”;

(e) in the Explanation, for clause (G), the following shall be substituted, namely :-

“(G) “clearances for home consumption”, wherever referred to in this notification, shall include clearances for export to Bhutan;”.

CENTRAL EXCISE NOTIFICATION

No. 9/2016-Central Excise

Dated 1st March, 2016

In exercise of the powers conferred by sub-section (1) and sub-section (2A) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No 1/2011-Central Excise, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R. 116 (E), dated the 1st March, 2011, namely :-

In the said notification, in the Table, after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

“75A	61, 62, 63 (except laminated jute bags falling under 6305, 6309 00 00, 6310)	All goods bearing a brand name or sold under a brand name and having retail sale price (RSP) of Rs. 1000 and above”;
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CENTRAL EXCISE NOTIFICATION

No. 10/2016-Central Excise

Dated 1st March, 2016

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, 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. 2/2011-Central Excise, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 117 (E), dated the 1st March, 2011, namely:-

In the said notification, in the Table,-

(a) serial number 48 and the entries relating thereto shall be omitted;

(b) against serial number 53, for the existing entry in column (3), the entry “All goods other than disposable aluminium foil containers, parts and pressure cookers” shall be substituted.

CENTRAL EXCISE NOTIFICATION

No. 11/2016-Central Excise

Dated 1st March, 2016

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 the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 14/2011-Central Excise, dated the 1st March, 2011, published in the Gazette of India, Extraordinary vide number G.S.R. 129(E) dated the 1st March, 2011, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts media with recorded Information Technology Software (hereinafter referred to as the said media), under Chapter 85 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on which it is not required, under the provisions of the Legal Metrology Act, 2009 (1 of 2010) or the rules made there under or under any other law for the time being in force, to declare on package of the said media thereof, the retail sale price, from so much of the duty of excise leviable thereon and determined under section 4 of the said Central Excise Act as is equivalent to the excise duty payable on the portion of the value of Information Technology Software recorded on the said media, which is leviable to service tax under section 66B read with section 66E of the Finance Act, 1994 (32 of 1994): Provided that the manufacturer shall make a declaration in the format specified in Annexure-I, regarding value of Information Technology Software recorded on the said media, which is leviable to service tax under section 66B read with section 66E of the said Finance Act, to the Principal Commissioner of Central Excise or the Commissioner of Central Excise, as the case may be : Provided further that the person liable to pay service tax is registered under section 69 of the said Finance Act, read with rule 4 of the Service Tax Rules, 1994 and undertakes to pay service tax leviable thereon in the format specified in Annexure-I.

Annexure-I

1. Name of the manufacturer:
2. Address of the manufacturer:
3. Central Excise Registration No. (If registered):
4. Service tax registration of the person liable to pay service tax:

To,

- (i) Commissioner/Principal Commissioner Central Excise (Jurisdictional), (complete address)
- (ii) Commissioner/Principal Commissioner Service Tax (Jurisdictional Executive and Jurisdictional Audit), (complete address) [through (i) above]

Sir,

I hereby declare that,

1. I have manufactured and cleared media with recorded Information Technology Software, under Chapter 85 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), in the month of _____, Year _____. I have availed the benefit of notification no. 11/2016-C.E dated the 1st March, 2016 and the exempted value under the said notification, which is leviable to service tax under section 66B read with section 66E of the Finance Act, 1994, is Rs. _____ .

2. I have paid (GAR-7 Challan enclosed) or undertake to pay service tax on such value of services provided, for which I am registered with _____(details of Jurisdictional Principal Commissioner or Commissioner of Service Tax) under service tax registration no. _____.

Name and signature of manufacturer/authorised signatory.

CENTRAL EXCISE NOTIFICATION

No. 12/2016-Central Excise

Dated 1st March, 2016

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, 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.12/2012-Central Excise, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 163(E), dated the 17th March, 2012, namely: -

In the said notification,-

(A) in the opening paragraph, the first proviso shall be omitted;

(B) in the Table,-

(i) against serial number 35, for the entry in column (4), the entry "19%" shall be substituted;

(ii) against serial number 68, in column (3), after the words "heavy alkylate", wherever they occur, the words "or N- paraffin arising in the course of manufacture of linear alkyl benzene or heavy alkylate" shall be inserted;

(iii) against serial number 77, in column (3), after the words, "Aviation turbine fuel", the words and letters "for supply to Scheduled Commuter Airlines (SCA) from the Regional Connectivity Scheme(RCS) airports" shall be inserted;

(iv) after serial number 109 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"109A	28, 29 or 38	Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	6%	-";

(v) after serial number 128 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"128A	31	Mixture of fertilizers, made by physical mixing of chemical fertilizers on which appropriate duty of excise has been paid, by Co-operative Societies, holding certificate of manufacture for mixture of fertilizers under the Fertilizer Control Order, 1985, for supply to the members of such Co-operative Societies. Explanation. - For the purpose of this entry, the expression „appropriate duty" means nil duty or concessional duty, whether or not read with any relevant exemption notification for the time being in force.	Nil	-";

(vi) for serial number 144 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"144	38	Concrete Mix or Ready-mix Concrete (RMC), manufactured at the site of construction for use in construction work at such site. Explanation. - For the purpose 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	-";

(vii) after serial number 148A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"148AA	3923 21 00 or 3923 29	All goods	15%	-";

(viii) serial numbers 148B, 148C and 148D and the entries relating thereto shall be omitted;

(ix) after serial number 152 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"152A	4008 29 10	Rubber sheets and resin rubber sheets for soles and heels	6%	-"

(x) serial number 172A and the entries relating thereto shall be omitted;

(xi) for serial number 189 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"189	71	Gold bars, other than tola bars, bearing manufacturer"s engraved serial number and weight expressed in metric units manufactured in a factory starting from the stage of- (i) (a) Gold ore or concentrate; (b) Gold dore bar; or (ii) Silver dore bar Explanation. - 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	9.5% 9.5%	- -";

(xii) against serial number 190, for the entry in column (4), the entry "8.5%" shall be substituted;

(xiii) for serial number 191 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"191	71	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:- (i) gold bars, other than tola 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% (ii) silver in any form, except silver coins of purity below 99.9)	9.5% 8.5%	- -";

(xiv) against serial number 191A, for the entry in column (4), the entry "8.5%" shall be substituted;
(xv) for serial number 199 and the entries relating thereto, the following shall be substituted,

(1)	(2)	(3)	(4)	(5)
"199	7113	(I) Articles of jewellery (II) Articles of silver jewellery, other than those studded with diamond, ruby, emerald or sapphire	1% Nil	16 -";

(xvi) after serial number 235 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"235A	8413 91 or 8501 31 19	The following goods for use in manufacture of centrifugal pumps falling under tariff item 8413 70 10, namely:- (i) Shafts (ii) Sleeve (iii) Chamber (iv) Impeller (v) Washer (vi) Electric motor	6%	2";

(xvii) after serial number 262 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"262A	8507 60 00	Lithium-ion batteries other than batteries of mobile handsets including cellular phones	4%	16
262B	85 or any other Chapter	(a) Parts, components and accessories for manufacture of Lithium-ion batteries other than batteries of mobile handsets including cellular phones; (b) Sub-parts for manufacture of the items mentioned at (a) above	Nil	2";

(xviii) after serial number 263A and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"263B	8504	Charger or adapter for manufacture of mobile handsets including cellular phones.	2%	2 and 16
263C	85 or any other Chapter	(a) Inputs or parts for manufacture of charger or adapter of mobile handsets including cellular phones (b) Inputs or sub-parts for manufacture of parts mentioned at (a) above	Nil	2
263D	8506, 8507	Battery for manufacture of mobile handsets including cellular phones	2%	2 and 16
263E	85 or any other Chapter	(a) Inputs or parts for manufacture of battery of mobile handsets including cellular phones (b) Inputs or sub-parts for manufacture of parts mentioned at (a) above	Nil	2
263F	8518 30 00	Wired headsets for manufacture of mobile handsets including cellular phones.	2%	2 and 16
263G	85 or any other Chapter	(a) Inputs or parts for manufacture of wired headsets of mobile handsets including cellular phones (b) Inputs or sub-parts for manufacture of parts mentioned at (a) above	Nil	2
263H	8518	Speakers for manufacture of mobile handsets including cellular phones	2%	2 and 16
263I	85 or any other Chapter	(a) Inputs or parts for manufacture of speakers of mobile handsets including cellular phones (b) Inputs or sub-parts for manufacture of parts mentioned at (a) above	Nil	2
263J	8517 62 30	Broadband modem	4%	16
263K	85 or any other Chapter	(a) Parts, components and accessories for manufacture of broadband modem (b) sub-parts for manufacture of the items mentioned at (a) above	Nil	2

263L	8517 69 30	Routers	4%	16
263M	85 or any other Chapter	(a) Parts, components, and accessories for manufacture of routers (b) Sub-parts for manufacture of items mentioned at (a) above	Nil	2
263N	8517 69 60	Set-top boxes for gaining access to Internet	4%	16
263O	85 or any other Chapter	(a) Parts, components, and accessories for manufacture of Set-top boxes for gaining access to Internet (b) Sub-parts for manufacture of items mentioned at (a) above.	Nil	2
263P	8521 90 90	Digital Video Recorder (DVR) or Network Video Recorder (NVR)	4%	16
263Q	85 or any other Chapter	(a) Parts, components, and accessories for manufacture of Digital Video Recorder (DVR) or Network Video Recorder (NVR); (b) Sub-parts for manufacture of items mentioned at (a) above.	Nil	2
263R	8525 80 20	CCTV camera or IP camera	4%	16
263S	85 or any other Chapter	(a) Parts, components, and accessories for manufacture of CCTV camera or IP camera (b) Sub-parts for manufacture of items mentioned at (a) above	Nil	2
263T	8528 71 00	Reception apparatus for television but not designed to incorporate a video display	4%	16
263U	85 or any other Chapter	(a) Parts, components, and accessories for manufacture of reception apparatus for television but not designed to incorporate a video display (b) Sub-parts for manufacture of items mentioned at (a) above	Nil	2”;

(xix) against serial number 272, in column (3), -

(a) in item (a), after the words “Parts, components and accessories”, the words “excluding Charger or Adapter, Battery, Wired Headsets and Speakers” shall be inserted;

(b) in item (b), the words “battery chargers and ” shall be omitted;

(xx) after serial number 272 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely-

(1)	(2)	(3)	(4)	(5)
“272A	8607	All goods.	6%	-
272B	8608	All goods.	6%	-
272C	8609 00 00	Refrigerated containers.	6%	-”;

(xxi) against serial number 297, in column (3), for item (v), the entry “(v) Engine for xEV (hybrid electric vehicle)” shall be substituted;

(xxii) against serial number 305,-

(a) in column (3), for the words “Parts and testing equipment” the words “Parts, testing equipment, tools and tool-kits” shall be substituted

(b) in column (5), for the entry “3”, the entry “2” shall be substituted;

(xxiii) after serial number 305 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“305A	89 or any other Chapter	Capital goods and spares thereof, raw materials, parts, material handling equipment and consumables, for repairs of ocean-going vessels by a ship repair unit. Explanation. – For the purpose of this entry “Ocean going vessels” includes- (a) liners; cargo-vessel of various kinds including refrigerator vessels for the transport of meat, fruit or the like, vessels specified for the transport of particular goods (grain, coal, ores or the like) ; tankers (petrol, wine or the like); yachts and other sailing vessels; cable ships; ice-breakers; floating factories of all kinds (for processing whales, preserving fish or the like) whale catchers; trawlers and other fishing vessels; life boats, scientific research vessels; weather ships; vessels for the transportation or mooring of buoys; pilot-boats; hopper barges for the disposal of dredged material or the like; (b) war ships of all kinds including submarines; (c) tugs, dredgers, fire- floats and salvage ships; and (d) oil rigs, drilling ships and jack-up rigs	Nil	2”;

(xxiv) after serial number 315 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“315A	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney.	Nil	-”;

(xxv) after serial number 327 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"327A	38, 39 or 68	Goods specified in List 9A, for the manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades, for wind operated electricity generators.	6%	36";

(C) in List 8,-

(i) in item (18), for the words "Solar lantern", the words "Solar lantern or Solar lamp" shall be substituted;

(ii) after item (21), the following shall be inserted, namely:-

"(22) Improved cookstoves (including smokeless chulhas) for burning wood, agro-waste, cow dung, briquettes and coal";

(D) in List 9, items (5), (7), (8), (9) and (17) shall be omitted;

(E) after List 9 and the entries relating thereto, the following List and entries shall be inserted, namely :-

"LIST-9A

(See S.No. 327A)

(1) Epoxy resin, falling under tariff item 3907 30 10.

(2) Vinyl ester adhesives, falling under tariff item 3905 99 90.

(3) Hardener for adhesive resin, falling under tariff item 3824 90 90.

(4) Hardeners, falling under tariff item 3824 90 90.

(5) Polyester based infusion resin and hand layup resin (both falling under tariff item 3907 91 90.

(6) Carbon pultrusion, falling under tariff item 6815 10 90."

CENTRAL EXCISE NOTIFICATION

No. 13/2016-Central Excise

Dated 1st March, 2016

In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 62/91-CENTRAL EXCISES, dated the 25th July, 1991, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 396(E), dated the 25th July, 1991, except as respects things done or omitted to be done before such rescission.

CENTRAL EXCISE NOTIFICATION

No. 14/2016-Central Excise

Dated 1st March, 2016

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, 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. 33/2005-Central Excise, dated the 8th September, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 570(E), dated the 8th September, 2005, namely :-

In the said notification, after the proviso to condition (ii), the following shall be inserted, namely,-

"Provided further that this condition shall not apply to the power generation projects based on municipal and urban waste, if the manufacturer proves to the satisfaction of the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, that there is a valid agreement between the producer of the power and urban local body for processing of municipal solid waste for not less than ten years from the date of commissioning of project."

CENTRAL EXCISE NOTIFICATION

No. 15/2016-Central Excise

Dated 1st March, 2016

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No 30/2004-Central Excise, dated the 9th July, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R. 421(E), dated the 9th July, 2004, namely:-

In the said notification, in the Table, against serial number 16, in column (3), for the entry, the following shall be substituted, namely:-

"All goods other than those bearing a brand name or sold under a brand name and having a retail sale price (RSP) of Rs. 1000 and above."

**-COPY OF-
CENTRAL EXCISE NOTIFICATION
No. 16 /2016-Central Excise
Dated 1st March, 2016**

In exercise of the powers conferred by sub-section (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 16/2010-Central Excise, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 118 (E), dated the 27th February, 2010, namely :-

In the said notification, -
(i) in the first paragraph,-

(a) in the long line for the portion beginning with words “and packed in” and ending with the words “of the said Table-2”, the words, brackets, figures and letters “having maximum packing speed as specified in column (3) or column (4) or column (5) or column (6) of Table-1 or column (3) or column (4) or column (5) or column (6) of Table-2, as the case may be, at which they can be operated for packing of specified goods which are packed in pouches of retail sale prices as specified in column (2) of Table-1 or Table-2, as the case may be, the rates of duty specified in the corresponding entry in column (3a) or column (3b) or column (4a) or column (4b) or column (5a) or column (5b) or column (6) of Table-1 or column (3) or column (4) or column (5) or column (6a) or column (6b) of Table-2” shall be substituted;

(b) for Table-1, the Note and the Illustrations, the following shall be substituted, namely:-
“TABLE-1

S.No.		Retail sale price (Per pouch)				Rate of duty per packing machine per month (Rupee in lakh)			
		Chewing Tobacco (other than Filter Khaini)				Chewing tobacco (commonly known as Filter Khaini)			
		Upto 300 pouches per minute	301 to 450 pouches per minute			451 pouches per minute and above		Any speed	
(1)	(2)	(3)	(4)			(5)		(6)	
	Without lime tube/lime pouches	With lime tube/lime pouches	With lime tube/lime pouches out	With lime tube/lime pouches		Without lime tube/lime pouches	With lime tube/lime pouches		
			(3a)	(3b)	(4a)	(4b)	(5a)	(5b)	
1	Upto Re. 1.00		30.51	28.98	43.58	41.40	92.61	87.98	18.52
2	Exceeding Re. 1.00 but not exceeding Rs. 1.50		45.76	43.47	65.37	62.10	138.91	131.97	27.78
3	Exceeding Re. 1.50 but not exceeding Rs. 2.00		54.91	51.86	78.44	74.09	166.69	157.43	35.19
4	Exceeding Re. 2.00 but not exceeding Rs. 3.00		82.37	77.79	117.67	111.13	250.04	236.15	50.15
5	Exceeding Re. 3.00 but not exceeding Rs. 4.00		102.50	96.40	146.43	137.71	311.16	292.64	63.52
6	Exceeding Re. 4.00 but not exceeding Rs. 5.00		128.13	120.50	183.04	172.14	388.95	365.80	75.43
7	Exceeding Re. 5.00 but not exceeding Rs. 6.00		153.75	144.60	219.64	206.57	466.74	438.96	85.99
8	Exceeding Re. 6.00 but not exceeding Rs. 7.00		153.75	144.60	219.64	206.57	466.74	438.96	95.31
9	Exceeding Re. 7.00 but not exceeding Rs. 8.00		153.75	144.60	219.64	206.57	466.74	438.96	103.47
10	Exceeding Re. 8.00 but not exceeding Rs. 9.00		153.75	144.60	219.64	206.57	466.74	438.96	110.59
11	Exceeding Re. 9.00 but not exceeding Rs. 10.00		244.05	228.80	348.64	326.85	740.86	694.56	116.73
12	Exceeding Re. 10.00 but not exceeding Rs. 15.00		344.11	326.90	491.58	467.00	1044.62	992.39	116.73+ 11.67x (P-10)

13	Exceeding Re. 15.00 but not exceeding Rs. 20.00	431.28	409.72	616.12	585.31	1309.25	1243.79	
14	Exceeding Re. 20.00 but not exceeding Rs. 25.00	506.76	481.42	723.94	687.74	1538.37	1461.45	
15	Exceeding Re. 25.00 but not exceeding Rs. 30.00	571.62	543.04	816.60	775.77	1735.28	1648.52	
16	Exceeding Re. 30.00 but not exceeding Rs. 35.00	626.88	595.54	895.54	850.77	1903.03	1807.88	
17	Exceeding Re. 35.00 but not exceeding Rs. 40.00	673.45	639.78	962.07	913.96	2044.40	1942.18	
18	Exceeding Re. 40.00 but not exceeding Rs. 45.00	712.17	676.56	1017.39	966.52	2161.95	2053.85	
19	Exceeding Re. 45.00 but not exceeding Rs. 50.00	743.82	706.63	1062.60	1009.47	2258.03	2145.13	
20	Above Rs. 50.00	743.82+ 14.88x (P-50)	706.63+ 14.13x (P-50)	1062.60+ 21.25x (P- 50)	1009.47+ 20.19x (P- 50)	2258.03+ 45.16x (P- 50)	2145.13+ 42.90x (P-50)	
						Where "p" above represents retail sale price of the pouch for which rate of duty is to be determined.		

Note:- For the purposes of entry in column (6), against Sl.No.12, the entry in column (2) shall be read as Rs. 10.01 and above.

Illustration 1:- The rate of duty per packing machine per month for a chewing tobacco (other than filter khaini) pouch not containing lime tube having retail sale price of Rs.55.00 (i.e. „P“) packed with the aid of a machine having maximum packing speed, at which it can be operated for packing of chewing tobacco (other than filter khaini) pouch of the said retail sale price, of 450 pouches per minute, shall be = Rs. 1062.60+21.25 x (55-50) lakh = Rs. 1168.85 lakh.

Illustration 2:- The rate of duty per packing machine per month for a filter khaini pouch having retail sale price of Rs.15.00 (i.e. „P“) packed with the aid of a machine having any maximum packing speed shall be = Rs. 116.73+ 11.67 x (15-10)= Rs.175.08 lakh.”;

(c) for Table-2 and the Illustration, the following shall be substituted, namely :-

“TABLE-2

S. No.	Retail sale price (per pouch)			Rate of duty per packing machine per month (rupees in lakh)	
				Jarda Scented Tobacco	Unmanufactured Tobacco
		Upto 300 pouches per minute	301 to 450 pouches per minute	451 pouches per minute and above	Any speed
(1)	(2)	(3)	(4)	(5)	(6)
				Without lime tube/ lime pouches	With lime tube/lime pouches
				(6a)	(6b)

1	Up to Re. 1.00	30.51	43.58	92.61	15.32	14.55
2	Exceeding Re. 1.00 but not exceeding Rs. 1.50	45.76	65.37	138.91	22.98	21.83
3	Exceeding Rs. 1.50 but not exceeding Rs. 2.00	54.91	78.44	166.69	27.58	26.04
4	Exceeding Rs. 2.00 but not exceeding Rs. 3.00	82.37	117.67	250.04	41.37	39.07
5	Exceeding Rs. 3.00 but not exceeding Rs. 4.00	102.50	146.43	311.16	51.48	48.41
6	Exceeding Rs. 4.00 but not exceeding Rs. 5.00	128.13	183.04	388.95	64.35	60.52

7	Exceeding Rs. 5.00 but not exceeding Rs. 6.00	153.75	219.64	466.74	77.22	72.62
8	Exceeding Rs. 6.00 but not exceeding Rs. 7.00	153.75	219.64	466.74	77.22	72.62
9	Exceeding Rs. 7.00 but not exceeding Rs. 8.00	153.75	219.64	466.74	77.22	72.62
10	Exceeding Rs. 8.00 but not exceeding Rs. 9.00	153.75	219.64	466.74	77.22	72.62
11	Exceeding Rs. 9.00 but not exceeding Rs. 10.00	244.05	348.64	740.86	122.56	114.90
12	Exceeding Rs. 10.00 but not exceeding Rs. 15.00	344.11	491.58	1044.62	172.81	164.17
13	Exceeding Rs. 15.00 but not exceeding Rs. 20.00	431.28	616.12	1309.25	216.59	205.76
14	Exceeding Rs. 20.00 but not exceeding Rs. 25.00	506.76	723.94	1538.37	254.50	241.77
15	Exceeding Rs. 25.00 but not exceeding Rs. 30.00	571.62	816.60	1735.28	287.07	272.72
16	Exceeding Rs. 30.00 but not exceeding Rs. 35.00	626.88	895.54	1903.03	314.82	299.08
17	Exceeding Rs. 35.00 but not exceeding Rs. 40.00	673.45	962.07	2044.40	338.21	321.30
18	Exceeding Rs. 40.00 but not exceeding Rs. 45.00	712.17	1017.39	2161.95	357.66	339.78

19	Exceeding Rs. 45.00 but not exceeding Rs. 50.00	743.82	1062.60	2258.03	373.55	354.88
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20	Above Rs. 50.00	743.82+14.88 x (P-50)	1062.60+21.25 x (P-50)	2258.03+45.16 x (P-50)	373.55+7.47 x (P-50)	354.88+7.10 x (P-50)
				where "P" above represents retail sale price of the pouch for which rate of duty is to be determined.		

Illustration :- The rate of duty per packing machine per month for a jarda scented tobacco pouch having retail sale price of Rs. 55.00 (i.e. „P“) packed with the aid of a machine having maximum packing speed, at which it can be operated for packing of jarda scented tobacco pouch of the said retail sale price, of 400 pouches per minute, shall be = Rs. 1062.60+21.25 x (55-50)= Rs. 1168.85 lakh.”;

(ii) in paragraph 3, for Table-3, the following shall be substituted, namely :-

“TABLE-3

Sl. No.	Duty	Duty ratio for Unmanufactured Tobacco	Duty ratio for Chewing Tobacco/ Jarda Scented Tobacco/Filter Khaini
(1)	(2)	(3)	(4)
1	The duty leviable under the Central Excise Act, 1944	0.9384	0.8350
2	The additional duty of Excise leviable under section 85 of the Finance Act, 2005	0.0616	0.0619
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001	0.0	0.1031
4	Education Cess leviable under section 91 of the Finance Act, 2004		0.0
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007		0.0

[F.No. 334/8/2016 –TRU]

**CENTRAL EXCISE NOTIFICATION
No. 17/2016-Central Excise
Dated 1st March, 2016**

In exercise of the powers conferred by sub-section (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 42/2008-Central Excise, dated the 1st July, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 492(E), dated the 1st July, 2008, namely :-

In the said notification, -

(i) in the first paragraph, for Table-1 and the *Illustration*, the following shall be substituted, namely:-

“TABLE-1

S. No.	Retail sale price (per pouch)						Rate of duty per packing machine per month (Rs. in lakh)
		Up to 300 pouches per minute		301 to 750 pouches per minute		751 pouches per minute and above	
(1)	(2)	(3)		(4)		(5)	
		Pan masala	Pan masala containing tobacco	Pan masala	Pan masala containing tobacco	Pan masala	Pan masala containing tobacco
		(3a)	(3b)	(4a)	(4b)	(5a)	(5b)
1.	Up to Rs.1.00	18.45	33.29	30.19	54.48	67.09	121.06
2.	From Rs.1.01 to Rs.1.50	27.68	49.94	45.29	81.71	100.64	181.58
3.	From Rs.1.51 to Rs.2.00	35.06	63.25	57.36	103.50	127.48	230.01
4.	From Rs.2.01 to Rs.3.00	52.58	94.88	86.05	155.25	191.21	345.01
5.	From Rs.3.01 to Rs.4.00	67.90	122.51	111.11	200.47	246.90	445.49
6.	From Rs.4.01 to Rs.5.00	84.87	153.14	138.88	250.59	308.63	556.86
7.	From Rs.5.01 to Rs.6.00	101.85	183.76	166.66	300.70	370.35	668.23
8.	Above Rs.6.00	101.85 + 16.61 x (P- 6)	183.76+ 29.96 x (P-6)	166.66 + 27.17 x (P- 6)	300.70 + 49.03 x (P-6)	370.35 + 60.38 x (P-6)	668.23 + 108.95 x (P-6)
						where “P” above represents retail sale price of the pouch for which rate of duty is to be determined	

Illustration. - The rate of duty per packing machine per month for a pan masala pouch having retail sale price of Rs. 8.00 (i.e. „P”) packed with the aid of a machine having maximum packing speed, at which it can be operated for packing of pan masala pouch of the said retail sale price, of 600 pouches per minute shall be = Rs. 166.66 + 27.17 x (8-6) lakh = Rs.221 lakh.”;

(ii) in paragraph 3, for Table-2, the following shall be substituted, namely:-

“TABLE-2

S. No.	Duty	Duty ratio for pan masala	Duty ratio for pan masala containing tobacco
(1)	(2)	(3)	(4)
1	The duty leviable under the Central Excise Act, 1944	0.3958	0.8350
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005	0.1250	0.0619

3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001	0.4792	0.1031
4	Education Cess leviable under section 91 of the Finance Act, 2004	0.0	0.0
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007	0.0	0.0”.

[F.No. 334/8/2016 -TRU]

**-COPY OF-
CENTRAL EXCISE NOTIFICATION
No. 18/2016-Central Excise
Dated 1st March, 2016**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 85 of Finance Act, 2005 (18 of 2005), 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. 6/2005-Central Excise, dated the 1st March, 2005, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 126(E), dated the 1st March, 2005, namely :-

In the said notification, in the Table,-

- (i) against S. No. 7, for the entry in column (2), the entry “2403 11 10” shall be substituted;
- (ii) against S. No. 8, for the entry in column (2), the entry “2403 11 10” shall be substituted;
- (iii) against S. No. 9, for the entry in column (2), the entry “2403 19 90” shall be substituted;
- (iv) against S. No. 10, for the entry in column (2), the entry “2403 19 90” shall be substituted.

[F.No. 334/8/2016 -TRU]

**Sd/-
(K. Kalimuthu)
Under Secretary to the Government of India**

**Issued by:
Government of India
Ministry of Finance
Department of Revenue
New Delhi**

