

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) 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 (Textiles and Textile Articles) Act, 1978 (40 of 1978), 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. 49/2003-Central Excise, dated the 10th June, 2003, which was published in the Gazette of India, Extraordinary, vide number G.S.R. 471(E), dated the 10th June, 2003, namely:-

In the said notification,-

(a) for the SCHEDULE, the following SCHEDULE shall be substituted, namely:-

“SCHEDULE

SI. No.	Goods or Activity to be exempted	Excise classification Heading / Sub-heading /tariff item	Sub-class under NIC classification 1998	ITC (HS), classification 4/6/8 digit
(1)	(2)	(3)	(4)	(5)
1.	Floriculture	–	–	0603/060120/ 06029020/ 06024000
2.	Medicinal herbs and aromatic herbs-processing	–	–	
3.	Honey	–	–	040900
4.	Horticulture and Agro based industries such as		15135-15137 and 15139	
	(a) Sauces, Ketchup and the other goods of heading 2103	2103		
	(b) Fruit Juices and fruit pulp	2202 90 20		
	(c) Jams, Jellies, vegetable juices, puree, pickles and other goods of Chapter 20	20		
	(d) Preserved fruits and vegetables			
	(e) Processing of fresh fruits and vegetables including packaging			
	(f) Processing, preservation, packaging of mushrooms.			
5.	Food processing industry excluding those included in the negative list as per Annexure	1901 to 1904		
6.	Sugar and its by products	–	–	17019100
7.	Silk and silk products	5004, 5005, 5006 or 5007	17116	
8.	Wool and wool products	5101 to 5113	17117	
9.	Woven fabrics (Excisable garments)	–	–	6101 to 6117
10.	Sports goods and articles and equipments for general physical exercise and equipment for adventure sports/activities, tourism	9506		

11.	Paper and paper products excluding those in negative list as per Annexure	–	–	–
12.	Pharmaceutical products	3003 to 3006		
13.	Information and Communication Technology Industry Computer hardware Call centres	8471	30006/7	
14.	Bottling of Mineral water	2201		
15.	Eco-tourism Hotels, resorts, spa, entertainment/ amusement parks and ropeways	–	55101	
16.	Industrial gases (based on atmosphere fraction)			
17.	Handicrafts			
18.	Non-timber forest product based industries.”;			

(b) for the ANNEXURE, the following ANNEXURE shall be substituted, namely:-

“ANNEXURE

Sl. No.	Good or Activity not to be exempted	Excise classification Chapter/ heading/ sub-heading /tariff item	Sub-class under NIC Classification 1998
(1)	(2)	(3)	(4)
1.	Tobacco and tobacco products including cigarettes and pan masala	2401 to 2403 and 2106	1600
2.	Thermal Power Plant (coal and oil based)		40102/40103
3.	Coal washeries or dry coal processing		
4.	Inorganic chemicals, excluding medicinal grade oxygen (2804 40 10), medicinal grade hydrogen peroxide (2847 00 00), compressed air (2851 00 30)	28	
5.	Organic chemicals excluding Provitamins or vitamins, hormones (2936 or 2937), Glycosides (2938), sugars (2940 00 00) Sugar reproduction by synthesis not allowed as also downstream industries for sugar	29	24117
6.	Tanning and dyeing extracts, tanins and their derivatives, dyes, colours, paints and varnishes, putty, fillers and other mastics, inks	32	24113/24114
7.	Marble and mineral substances not classified elsewhere	2502 00 00 2503 to 2522, 2525 to 2530	14106/14107
8.	Flour mill or rice mill	1101 00 00	15311
9.	Foundries using coal		
10.	Mineral fuels, mineral oils and products of their distillation; Bituminous substances: Mineral waxes	27	
11.	Synthetic rubber products	4002	24131
12.	Cement clinkers and asbestos, raw including fibre	2523 10 00, 2524	
13.	Explosive (including industrial explosives, detonators and fuses, fireworks, matches, propellant powders and other goods of heading 3601 to 3606)	3601 to 3606	24292
14.	Mineral and chemical fertilizers	3102 to 3105	2412

15.	Insecticides, fungicides, herbicides and pesticides (basic manufacture and formulation)	3808	24211/24219
16	Fibre glass and articles thereof	7019	26102
17.	Manufacture of pulp-wood pulp, mechanical or chemical (including dissolving pulp)	47	21011
18.	Branded aerated water or soft drinks (non-fruit based)	2201 10 20 2202 10 10	15541/15542
19.	Paper	4801	21011to 21019
	Writing or printing paper for printing of educational textbooks	4802	
	Paper or paperboard, in the manufacture of which,-	4802	
	(i) the principal process of lifting the pulp is done by hand; and		
	(ii) if power driven sheet forming equipment is used, the Cylinder Mould Vat does not exceed 40 inches		
	Maplitho paper supplied to a Braille press against an indent placed by the National Institute for Visually Handicapped, Dehradun	4802	
	Newsprint, in rolls or sheets	4801	
	Kraft paper supplied to a Braille press against an indent placed by the National Institute for Visually Handicapped, Dehradun	4804	
	Sanitary towel and tampons, napkins and napkin liners for babies and similar sanitary articles	4818	
	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	4813	
	Grease-proof paper	4806 20 00	
	Toilet or facial tissues and other goods	4803	
	Paper and paper board, laminated internally with bitumen, tar or asphalt	4807	
	Carbon or similar copying paper	4809 10	
	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics and other goods of tariff item 4811 41 00, 4811 49 00, 4811 51 00 or 4811 59 00	4811 41 00, 4811 49 00, 4811 51 00, or 4811 59 00	
	Paper and paper board, coated, impregnated or covered with wax and other goods of tariff item 4811 60 00	4811 60 00	
20.	Plastics and articles thereof	3909 to 3915	
21.	Industries, notified under the Doon Valley notification [S.O. 102(E), dated the 1st February, 1989] as amended from time to time, issued by the Ministry of Environment and Forests, in the Doon Valley area of the State of Uttranchal.”.		

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

(Ajay)

Under Secretary to the Government of India

Note:- The principal notification No. 49/2003-Central Excise, dated the 10th June, 2003, was published in the Gazette of India, Extraordinary, vide number G.S.R. 471(E), dated the 10th June, 2003 and was last amended by notification No. 27/2004-Central Excise, dated the 9th July, 2004 [G.S.R 418 (E), dated the 9th July, 2004].