

NOTIFICATION NO
49 /2003 - CENTRAL EXCISE, Dated: June 10, 2003

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, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Schedule appended hereto other than the goods specified in the annexure appended hereto and cleared from a unit located in the state of Uttaranchal or State of himachal Pradesh from the whole of the duty of xcise or additional duty of excise as the case may be, leviable thereon under any of the said Acts.

2. The exemption contained in this notification shall apply only to the following kinds of units, namely:-
 - a) new industrial units which have commenced their commercial production on or after the 7th day of January, 2003;
 - b) industrial units existing before the 7th day of January, 2003, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty five per cent, on or after the 7th day of January, 2003.
3. The exemption contained in this notification shall apply to any of the said units for a period not exceeding ten years from the date of publication of this notification in the Official Gazette or from the date of commencement of commercial production, whichever is later.

Schedule

SI.N o	Activity	4/6 digit Excise	Subclass under NIC	ITC(HS) classification
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		Classification	classification 1998	4/6 digit
1	Floriculture	-	-	0603/060120/ 06029020/ 06024000
2	Medicinal herbs and aromatic herbs etc. - processing	-	-	
3	Honey	-	-	040900
4	Horticulture and Agro based industries such as a. Sauces, Ketchup, etc. b. Fruit Juices & fruit pulp c. Jams, Jellies, vegetable juices, puree, pickles etc. d. Preserved fruits and vegetables e. Processing of fresh fruits and vegetables including packaging f. Processing, preservation, packaging of mushrooms.	21.03 2202.40 20.01	15135 to 15137 & 15139	
5	Food Processing Industry excluding those included in the negative list	19.01 to 19.04		
6	Sugar and its by-products	-	-	17019100

7	Silk and silk products	50.04 50.05	17116	
8	Wool and wool products	51.01 to 51.12	17117	
9	Woven fabrics (Excisable garments)	-	-	6101 to 6117
10	Sports goods and articles and equipment for general physical exercise and equipment for adventure sports/activities, tourism (to be separately specified)	9506.00		
11	Paper & paper products excluding those in negative list (as per excise classification)	-	-	-
12	Pharma products	30.03 to30.05		
13	Information & Communication Technology Industry Computer hardware Call centres	84.71	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 atmospheric fraction)			

17	Handicrafts			
18	Non-timber forest product based industries			

Annexure

SI.No	Activity	Excise classification	Sub-class under NIC Classification 1998
1	Tobacco and tobacco products including cigarettes and pan masala	24.01 to 24.04 & 21.06	1600
2	Thermal Power Plant(coal/oil based)		40102/40103
3	Coal washeries/dry coal processing		
4	Inorganic Chemicals excluding medicinal grade oxygen (2804.11), medicinal grade hydrogen peroxide (2847.11), compressed air (2851.30)	Chapter 28	
5	Organic chemicals excluding Provitamins/vitamins, Hormones (29.36), Glycosides (29.39), sugars* (29.40)	Chapter 29	24117
6	Tanning and dyeing extracts, tanins and their derivatives, dyes, colours, paints and varnishes; putty, fillers and other mastics; inks	Chapter 32	24113/24114
7	Marble and mineral substances not classified elsewhere	25.04 25.05	14106/14107
8	Flour mills/rice mill	11.01	15311

9	Foundries using coal		
10	Minerals fuels, mineral oils and products of their distillation; Bituminous substances : mineral waxes	Chapter 27	
11	Synthetic rubber products	40.02	24131
12	Cement clinkers and asbestos, raw including fibre.	2502.10 2503.00	
13	Explosive (including industrial explosives, detonators & fuses, fireworks, matches, propellant powders etc.)	36.01 to 36.06	24292
14	Mineral or chemical fertilisers	31.02 to 31.05	2412
15	Insecticides, fungicides, herbicides & pesticides (basic manufacture and formulation)	3808.10	24211/24219
16	Fibre glass & articles thereof	70.14	26102
17	Manufacture of pulp - wood pulp, mechanical or chemical (including dissolving pulp)	47.01	21011
18	Branded aerated water/soft drinks (non-fruit based)	2201.20 2202.20	15541/15542
19	Paper Writing or printing paper, etc. Paper or paperboard, etc. Maplitho paper, etc. Newsprint, in rolls or sheets	4801 4802.10 4802.20 4802.30 4801.00	21011 to 21019

	Craft paper, etc.	4804.10	
	Sanitary towels, etc.	4818.10	
	Cigarette paper	48.13	
	Grease-proof paper	4806.10	
	Toilet or facial tissue, etc.	4803	
	Paper & paper board, laminated internally with bitumen, tar or asphalt	4807.10	
	Carbon or similar copying paper	4809.10	
	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics, etc.	4811.20	
	Paper and paperboard, coated impregnated or covered with wax, etc.	4811.40	
20	Plastics and articles thereof	39.09 to 39.15	

[F.No. 354/122/2002- TRU]
(V.Sivasubramanian)
Deputy Secretary to the Government of India