

[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)

Notification
No. 12/2014-Central Excise

New Delhi, the 11th July, 2014

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, 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* G.S.R. 163(E), dated the 17th March, 2012, namely: -

In the said notification,-

(a) in the Table,-

- (i) against serial number 35, for the entry in column (4), the entry “16%” shall be substituted;
- (ii) against serial number 48, for the entry in column (2), the entry “2403 19 29” shall be substituted;
- (iii) in serial number 70, against item (ii) of column (3), for the entry in column (4), the entry “ ₹ 2.35 per litre” shall be substituted;
- (iv) for serial number 81 and the entries relating thereto, the following shall be substituted namely:-

“81	2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to Non-Domestic Exempted Category (NDEC) customers by the Indian Oil Corporation Ltd., Hindustan Petroleum Corporation Ltd. or Bharat Petroleum Corporation Limited	Nil	-”;
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(v) after serial number 133 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“133A	3208, 3815, 3901, 3920	The following goods for use in the manufacture of Ethylene Vinyl Acetate (EVA) sheets or backsheet for manufacture of solar photovoltaic cells or modules, namely:- (i) EVA resin; (ii) EVA masterbatch; (iii) Poly Ethylene Terphthalate (PET) film; (iv) Poly Vinyl Fluoride (PVF); (v) Poly Vinyl Di-Fluoride (PVDF); (vi) Adhesive Resin; and (vii) Adhesive Hardner.	Nil	51”;
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(vi) for serial number 142 and the entries relating thereto, the following shall be substituted, namely :-

“142	3605 00 10 or 3605 00 90	Matches, in or in relation to the manufacture of which, any or all the processes of ‘frame filling’, dipping of splints in the composition for match heads’, ‘pasting of labels on match boxes, veneers or cardboards’ and ‘packaging’ are carried out with the aid of power.	6%	-”;
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(vii) after serial number 144 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

“144A	38	Dichloro Diphenyl Trichloroethane (DDT) manufactured by Hindustan Insecticides Limited for supply to the National Vector Borne Diseases Control Programme (NVBDCP) for mosquito control of the Ministry of Health and Family Welfare	Nil	-”;
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(viii) in serial number 147, the Explanation in column (3) shall be omitted;

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

“148A	3920, 3921	Ethylene vinyl acetate (EVA) sheets or backsheet for use in the manufacture of solar photovoltaic cells or modules	Nil	51”;
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(x) after serial number 149 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“149A	Any Chapter	Security fibre and security threads for use in the manufacture of security paper by Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore	Nil	2”;
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(xi) against serial number 172A, for the entry in column (4), the entry “6%” shall be substituted;

(xii) for serial number 180 and the entries relating thereto, the following shall be substituted, namely:-

180	64	(a) Footwear of retail sale price not exceeding ₹ 500 per pair; (b) Footwear of retail sale price exceeding ₹ 500 but not exceeding ₹ 1,000 per pair. Explanation. - “Retail Sale Price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for sale	Nil	15
			6%	15”;

(xiii) after serial number 187B and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“187C	70	Solar tempered glass for use in the manufacture of solar photovoltaic cells or modules, solar power generating equipment or systems and flat plate solar collectors	Nil	2”;
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(xiv) after serial number 211 and the entries relating thereto, the following serial number and entries shall be inserted.

“211A	7326 9099	Forged steel rings for manufacture of special bearings for use in wind operated electricity generators	Nil	50”;
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(xv) after serial number 215 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“215A	7408	Flat copper wire for use in the manufacture of Photovoltaic (PV) ribbon (tinned copper interconnect) for manufacture of solar photovoltaic cells or modules	Nil	51”;
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(xvi) after serial number 239 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“239A	Any Chapter	Reverse Osmosis (RO) membrane element for water filtration or purification equipment (other than household type filters) based on reverse osmosis technology using thin film composite membrane (TFC)	Nil	-”;
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(xvii) after serial number 241 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“241A	Any Chapter	Reverse Osmosis (RO) membrane element for household type filters	6%	-
241B	8422 20 00, 8422 30 00, 8422 40 00, 8422 90 10, 8422 90 90	The following goods used in processing and packaging of agricultural, apiary, horticultural, dairy, poultry, aquatic and marine produce and meat, namely:- (i) machinery for cleaning or drying bottles or other containers; (ii) machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; (iii) other packing or wrapping machinery; (iv) parts of machinery at (i) to (iii)	6%	-”;

(xviii) after serial number 245 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“245A	8435	All goods	6%	-
245B	8438 50 00, 8438 60 00, 8438 90 90	(i) machinery for the preparation of meat or poultry; (ii) machinery for preparation of fruits, nuts or vegetables; (iii) parts of machinery at (i) and (ii)	6%	-”;

(xix) after serial number 321 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

321A	85 or 94	LED (Light Emitting Diode) driver and MCPCB (Metal Core Printed Circuit Board) for use in manufacture of LED lights and fixtures or LED lamps	6%	-”;
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(xx) after serial number 332 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“332A	Any Chapter	Parts consumed within the factory of production for the manufacture of goods specified in LIST 8	Nil	2”;
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(xxi) for serial number 340, and the entries relating thereto, the following shall be substituted, namely:-

“340	Any Chapter	Parts used within the factory of production or in any other factory of the same manufacturer used in the manufacture of goods falling under heading 8701	Nil	3”;
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(xxii) against serial number 346, for the existing entry in column (2), the following entry shall be substituted, namely:-

“85 (except 8523 52, 8544 11 10, 8544 11 90, 8548 10)”;

(b) In the ANNEXURE,-

(i) for condition No. 48, and the entries relating thereto, the following shall be substituted, namely:-

“48.	<p>If, before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from the Chairman or the Managing Director or the Director (Electrical) or the Director (Finance) of the Delhi Metro Rail Corporation Ltd. to the effect that-</p> <p>(i) the goods are produced by or on behalf of the Delhi Metro Rail Corporation Ltd. for use in the Delhi MRTS Project Phase-I and specified corridors of Delhi MRTS Project Phase-II; and</p> <p>(ii) the goods are part of the inventory maintained by the Delhi Metro Rail Corporation Ltd. and shall be finally owned by the Delhi Metro Rail Corporation Ltd.”;</p>
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(ii) after the condition number 49 and the entries relating thereto, the following shall be inserted, namely:-

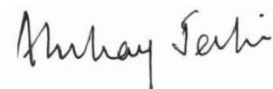
“50.	If, before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy recommending the grant of this exemption and the said officer certifies that the goods are required for the manufacture of special bearings for use in wind operated electricity generators.
51.	If, before clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Electronics and Information Technology (DeitY) recommending the grant of this exemption and the said officer certifies that the goods are required for the specified purpose.”;

(iii) in the LIST 8,-

(A) for the brackets, words, letter and figures “(See S.No. 332)”, the brackets, words, letters and figures “(See S.No. 332 and 332A)” shall be substituted;

(B) item number (21) and the entry relating thereto shall be omitted.

[F. No. 334/15/2014-TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal notification No. 12/2012-Central Excise, dated the 17th March, 2012 was 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 and was last amended *vide* notification No.6/2014-Central Excise, dated the 25th June, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R .418 (E) dated the 25th June, 2014.