

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1, WILLIAMS ROAD, CANTONMENT, TRICHY-1.

TRADE NOTICE: 07/2005

DATED: 28.02.2005.

Sub: Communication of Ministry's Notification Nos. 01/2005 – CE, 02/2005 CE
and 03/2005 – CE all dated 24.02.2005 – Regarding.

Copy of Ministry's Notification Nos. 01/2005 – CE [F.No. 4/3/2004-CX. 1 (pt.V)],
02/2005 – CE [F.No. 4/3/2004-CX.1 (pt.V)] and Notification No 03/2005 – CE [F.No.
4/3/2004-CX.1 (pt.V)] all dated 24.02.2005 are communicated herewith.

The contents of the Trade Notice may be brought to the knowledge of all constituent
members of Trade Associations / Chambers of Commerce

(Issued from file C.No.IV/16/3/2005 – C.Ex.Pol.)

//ATTESTED//

Sd./xxxx

(V. JAYARAMAN)

JOINT COMMISSIONER (TECH)

SUPERINTENDENT (TECH.)

To

As per mailing list II / III / All Section in Hqrs., Trichy.

Copy of Ministry's Notification No. 01/2005 CE Dated: 24.02.2005

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 makes the following or further amendments in all the notifications of the Government of India in the Ministry of Finance (Department of Revenue) issued under any of the said sections and which are for the time being in force on the date of commencement of the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005), namely:-

In each of the said notifications, for the references to the Chapter or heading No. or sub-heading No. of the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as the case may be, relating to any goods or class of goods, wherever occurring in the said notification, the corresponding references of the Chapter, heading, sub-heading or tariff item of the First Schedule or the Second Schedule to the said Central Excise Tariff Act, as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005) shall be substituted.

This notification shall come into force on the 28th day of February, 2005.

[F. No.4/3/2004–CX.1 (pt.V)]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

Note.- This notification intends to take care of the technical changes adopted in the numbering scheme for Central Excise classification through the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005). These amendments do not involve any substantive changes in the existing notifications. Hence, the particulars of the individual notification are not indicated.

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| Copy of Ministry's Notification No. 02/2005 CE Dated: 24.02.2005 |
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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 136 of the Finance Act, 2001 (14 of 2001) and section 169 of the Finance Act, 2003 (32 of 2003), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following or further amendments in all the notification of the Government of India in the Ministry of Finance (Department of Revenue) issued under any of the said section and which are for the time being in force on the date of commencement of the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005), namely:-

In each of the said notifications, for the references to the Chapter or heading No. or sub-heading No. of the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as the case may be, relating to any goods or class of goods, wherever occurring in the said notification, the corresponding reference of the Chapter, heading, sub-heading or tariff item of the First Schedule or the Second Schedule to the said Central Excise Tariff Act, as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005) shall be substituted.

The notification shall come into force on the 28th day of February, 2005.

F.No.4/3/2004-CX.1 (pt.V)

(V. Sivasubramanian)
Deputy Secretary to the Government of India

Note:- This notification intends to take care of the technical changes adopted in the numbering scheme for Central Excise classification through the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005). These amendments do not involve any substantive changes in the existing notifications. Hence, the particulars of the individual notification are not indicated.

Copy of Ministry's Notification No. 03/2005 CE Dated: 24.02.2005

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 exempts excisable goods of the description specified in column (3) of the Table below and falling within the chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005), (hereinafter referred to as the Central Excise Tariff Act), specified 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 Central Excise Tariff Act (hereinafter referred to as the First Schedule), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

Table

| S. No. | Chapter or heading or sub-heading or tariff item | Description of goods | Rate of duty |
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| (1) | (2) | (3) | (4) |
| 1. | 0402 91 10 or 0402 99 20 | Concentrated (condensed) milk, whether sweetened or not (other than put up in unit containers and ordinarily intended for sale) | Nil |
| 2. | 13 | All goods, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power | Nil |
| 3. | 16 | All goods (other than put up in unit containers and bearing a brand name) | Nil |
| 4. | 1701 | The following goods, namely:- (a) Sugar, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power (b) Sugar (other than Khandsari sugar),- (i) Required by the Central Government to be sold under clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955) (ii) Other | Nil Rs.17 per quintal Rs.34 per quintal |
| 5. | 1901 90 90 | All goods, which are not put up in unit containers (other than food preparations containing malt or malt extract or cocoa powder in any proportion) | Nil |
| 6. | 1902 | The following goods, namely:- (a) Seviyan (Vermicelli) (b) all goods, other than put up in unit containers | Nil |
| 7. | 1904 | All goods which are not put up in unit containers | Nil |
| 8. | 1905 | Biscuits, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power | Nil |
| 9. | 20 | All goods (other than put up in unit containers and bearing a brand name) | Nil |
| 10. | 2103 or 2104 | All goods (other than put up in unit containers and bearing a brand name) | Nil |

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| 11. | 2106 10 00, 2106 90 70, 2106 90 80, 2106 90 91 or 2106 90 99 | The following goods, namely:- (a) Prasad or Prasadam (b) all goods not bearing a brand name | Nil |
| 12. | 2106 90 40 or 2106 90 60 | All goods not bearing a brand name (excluding preparations for lemonades or other beverages intended for use in the manufacture of aerated waters) | Nil |
| 13. | 2201 10 10, 2201 90 90, 2202 10 90, 2202 90 30 or 2202 90 90 | All goods not bearing a brand name | Nil |
| 14. | 2207 20 00 | All spirits (other than denatured ethyl alcohol of any strength) | Nil |
| 15. | 2401 | Un-manufactured tobacco or tobacco refuse, other than bearing a brand name | Nil |
| 16. | 2403 91 00 or 2403 99 90 | All goods not bearing a brand name (other than Pan Masala containing tobacco) | Nil |
| 17. | 2515 12 20 or 2515 12 90 | Marble in slabs or tiles (other than marble in slabs or tiles, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and where the electromotive force used exceeds ten horse power) | Nil |
| 18. | 2804 10 00 | Hydrogen, consumed within factory of production | Nil |
| 19. | 2804 30 00 | Nitrogen,- (i) for use in the manufacture of heavy water; (ii) in liquid form, for use in processing and storage of semen for artificial insemination of cattle; or (iii) consumed within factory of production | Nil |
| 20. | 2804 40 90 | Oxygen, for use in the manufacture of heavy water | Nil |
| 21. | 2805 19 00 | Potassium metal for use in a heavy water plant | Nil |
| 22. | 2811 23 00 or 2811 29 50 | Sulphur dioxide and sulphur trioxide, consumed in the manufacture of sulphuric acid, within factory of production | Nil |
| 23. | 2814 | Ammonia (anhydrous or in aqueous solution), for use in the manufacture of heavy water | Nil |
| 24. | 28 | Nuclear fuel | Nil |
| 25. | 2847 00 00 | Medicinal grade hydrogen peroxide | Nil |
| 26. | 2851 00 10 | Distilled or conductivity water and water of similar purity used within factory of production | Nil |
| 27. | 2851 00 20 | Liquid air (whether or not any fraction has been removed), used within the factory of production | Nil |
| 28. | 30 | Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the | Nil |

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| | | Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia | |
| 29. | 30 | Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name | Nil |
| 30. | 30 | Chemical contraceptives | Nil |
| 31. | 30 | Oral re-hydration salts | Nil |
| 32. | 3307 90 | Kumkum (including sticker kumkum), kajal, sindur, alta or mahavar | Nil |
| 33. | 3401 | Soap, in or in relation to the manufacture of which no process has been carried on with the aid of power or of steam | Nil |
| 34. | 3401 19 42 | Laundry soaps produced by a factory owned by the Khadi and Village Industries Commission or any Organization approved by the said commission for the purpose of manufacture of such soaps | Nil |
| 35. | 3402 90 20 | Sulphonated castor oil, fish oil or sperm oil | Nil |
| 36. | 3805 | Turpentine oil, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power | Nil |
| 37. | 3806 | Rosin, in or in relation to manufacture of which no process is ordinarily carried on with the aid of power | Nil |
| 38. | 4005 | The following goods, namely:- (a) Plates, sheets or strip, whether or not combined with any textile material, in relation to the manufacture of which no Cenvat credit of the duty paid on inputs used has been availed ; or (b) Used within factory of production for the manufacture of excisable goods falling within First Schedule | Nil |
| 39. | 4008 11 10 | Plates, sheets or strips of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear | Nil |
| 40. | 4401, 4402, 4403 or 4404 | All goods | Nil |
| 41. | 4408 | Veneer sheets and sheets for Plywood (whether or not sliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger jointed, of a thickness not exceeding 6mm: (i) in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power; or (ii) used within factory of production for the manufacture of goods falling under headings 4419, 4420 or 4421 | Nil |
| 42. | 4409 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger jointed: (i) in or in relation to the manufacture of which no process | Nil |

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| | | is ordinarily carried on with the aid of power; or (ii) used within factory of production for the manufacture of goods falling under headings 4419, 4420 or 4421 | |
| 43. | 4707 | Recovered (waste and scrap) paper or paper board, arising from writing or printing paper, in the course of printing of educational textbooks | Nil |
| 44. | 4802 | Writing or printing paper for printing of educational textbooks | Nil |
| 45. | 4802 | Paper or paperboard, in the manufacture of which,- (i) the principal process of lifting the pulp s done by hand; and (ii) if power driven sheet forming equipment is used, the Cylinder Mould Vat does not exceed 40 inches | Nil |
| 46. | 4802 or 4804 | Maplitho paper or kraft paper supplied to a Braille press against an indent placed by the National Institute for Visually Handicapped, Dehradun | Nil |
| 47. | 5004, 5005 or 5006 | All goods, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power, (except the goods containing less than 85% by weight of silk or silk waste) | 8% |
| 48. | 5106 or 5107 | Yarn of carded wool or combed wool, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power | Nil |
| 49. | 5205 or 5206 | Cotton yarn (other than sewing thread), in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power | Nil |
| 50. | 5306 or 5308 | All goods, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power | Nil |
| 51. | 57 | The following goods namely:- (a) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations; (b) Carpets and other textile floor coverings, knotted, woven, tufted, or flocked of coconut fibres (coir) or jute, whether or not made up, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of machines; (c) Carpets and other textile floor coverings, knotted, woven, tufted, flocked, whether or not made up, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power; (d) Other carpets and other textile floor coverings of coconut fibres (coir) or jute, whether or not made up | Nil |
| 52. | 5804 | All goods, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power or steam | Nil |
| 53. | 5808 | All goods, not subjected to any process | Nil |
| 54. | 5810 | All goods manufactured without the aid of vertical type automatic shuttle embroidery machines operated with power | Nil |
| 55. | 5907 | Textile fabrics, in or in relation to the manufacture of which | Nil |

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| | | no process is ordinarily carried on with the aid of power (other than fabrics covered partially or fully with textile flocks or with preparations containing textile flocks) | |
| 56. | 63 | Indian National Flag | Nil |
| 57. | 64 | The following goods, namely:- (a) Footwear-chappal (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 hawai chappal, of material other than leather; or (b) Parts of the hawai chappals, of materials other than leather | Nil |
| 58. | 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 |
| 59. | 69 | Burnt Clay tiles conforming to IS specification No. 3367-1975 | Nil |
| 60. | 7106 | Strips, wires, sheets, plates and foils of silver | Nil |
| 61. | 7204 21 90 | Waste and scrap arising out of manufacture of cold rolled stainless steel patties or patta | Nil |
| 62. | 7219 or 7220 | Pettis or pattas when subjected to any process other than cold rolling | Nil |
| 63. | 7222 | Circles used within the factory of production in the manufacture of utensils | Nil |
| 64. | 7308 | All goods fabricated at site of work for use in construction work at such site | Nil |
| 65. | 7319 | Sewing needles | Nil |
| 66. | 7404 | Waste and scrap used within the factory of production for the manufacture of unrefined or unwrought copper, copper sheets or circles and handicrafts | Nil |
| 67. | 7408 | Copper wires of refined copper and of copper alloys of which the maximum cross-sectional dimension does not exceed 0.315 mm and used for the manufacture of imitation Zari | Nil |
| 68. | 7602 | Aluminium waste and scrap used within the factory of production for the manufacture of unwrought aluminium plates and sheets | Nil |
| 69. | 8401 | Nuclear fuel | Nil |
| 70. | 8424 90 00 | Parts of mechanical appliances of a kind used in agriculture or horticulture | Nil |
| 71. | 8442 50 20 | Lithographic plates used within the factory of its production for printing purposes | Nil |
| 72. | 8502 | Diesel generating sets assembled, at site of installation, from duty paid engine and generators | Nil |
| 73. | 9001 | Intraocular lenses | 8% |
| 74. | 9101 or 9102 | Braille watches | Nil |

Explanation: for the purposes of S.Nos.9, 10, 11, 12, 13, 15, 16, and 29 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 some person using such name or mark with or without any indication of the identity of that person.

This notification shall come into force on the 28th day of February, 2005.

[F. No.4/3/2004–CX.1 (pt.V)]

(V. Sivasubramanian)
Deputy Secretary to the Government of India