

[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. 12/2016-Central Excise

New Delhi, the 1st March, 2016

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* 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. <i>Explanation.</i> - 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. <i>Explanation.</i> – 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)
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“152A	4008 29 10	Rubber sheets and resin rubber sheets for soles and heels	6%	-”
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(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, namely:-

(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	Nil	2”;

		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.		
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(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.”.

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

(K. Kalimuthu)
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.4/2016-Central Excise, dated the 30th January, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.131(E), dated the 30th January, 2016.