

GENERAL EXEMPTION 67

Exemption to specified goods falling under various chapter.

[Notfn. No. 5/06-CE., Dt. 1.3.2006 as amended by 25/06, 33/06, 36/06, 48/06 and 5/07].

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, on 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 or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), as are given 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, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table subject to the relevant conditions specified in the Annexure to this notification, and the Condition number of which is referred to in the corresponding entry in column (5) of the Table aforesaid.

Explanation.—For the purposes of this notification, the rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

Table

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	5402, 5403 or 5406	All goods, other than nylon filament yarn of 210 deniers or in the multiples thereof, with tolerance of 6 per cent.	8%	-
1A.	5402, 5404 or 5406 10 00	Nylon filament yarn (including nylon monofilament yarn) of 210 deniers or in the multiples thereof, with tolerance of 6 per cent.	12%	-
2.	5501, 5502, 5503, 5504, 5505, 5506 or 5507	All goods	8%	-
3.	63	Mosquito nets impregnated with insecticide	Nil	—
4.	64	Footwear subjected to any one or more of the following processes, namely: (i) packing or repacking; or (ii) labelling or relabelling of containers; or (iii) adoption of any other treatment to render the footwear marketable to the consumer. Explanation—For removal of doubts, it is clarified that this exemption shall not apply if any of the processes mentioned above results in alteration in the retail sale price already declared on the footwear.	Nil	1
5.	64	The following goods, namely:- (a) Footwear of retail sale price not exceeding Rs.250 per pair	Nil	2

(1)	(2)	(3)	(4)	(5)
		(b) Footwear of Retail Sale Price exceeding Rs.250 and not exceeding Rs.750 per pair <i>Explanation.-</i> "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 the sale.	8%	2
5A.	6406 (except 6406 99 30 and 6406 99 40)	All goods	8%	—
5B.	6601	Umbrellas and sun umbrellas	8%	—
6.	6603	Parts of walking sticks, seat sticks, whips, riding-crops and the like	8%	—
7.	68 or 69	Stoneware, which are only salt glazed	Nil	—
8.	68 or 69	Sand lime bricks	Nil	—
9.	68	Goods in which not less than 25% by weight of fly ash or phospho-gypsum or both have been used	8%	3
10.	68 (except 6804, 6805, 6811, 6812 and 6813)	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, manufactured at the site of construction for use in construction work at such site	Nil	—
11.	68 (except 6804, 6805, 6811, 6812 and 6813)	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, manufactured by Nirman Kendras and Nirmithi Kendras	Nil	4
12.	69	Ceramic tiles subjected to the process of printing, decorating or ornamenting in a factory which does not have the facilities (including plant and equipment) of producing ceramic tiles	Nil	5 and 6
13.	69	Ceramic tiles, manufactured in a factory not using electricity for firing the kiln.	8%	7
13A.	6904 10 00	All goods	Nil	—
14.	6905 10 00	Roofing tiles	Nil	—
15.	6908 6909 6911 6912 or 6914	All goods other than glazed tiles and broken glazed tiles, manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said goods. <i>Explanation.-</i> For the purposes of this entry, the value of goods shall be the value charged for printing, decorating or ornamenting of the said goods.	16%	5
16.	70	Glassware produced by mouth-blown process	Nil	—
17.	Omitted			
18.	7009, 7010, 7011, 7020 00 19 7020 00 29 7018 10 90 7018 20 00	All goods manufactured by a manufacturer exclusively engaged in the process of printing, decorating or ornamenting of the said goods. <i>Explanation.-</i> For the purposes of this entry, the value of goods shall be the value charged for printing, decorating or ornamenting of the said goods.	16%	5
19.	7013	All goods (other than Table and kitchenware of Glass) manufactured by a manufacturer	16%	5

(1)	(2)	(3)	(4)	(5)
		exclusively engaged in the process of printing, decorating or ornamenting of the said goods. <i>Explanation.</i> -For the purposes of this entry, the value of goods shall be the value charged for printing, decorating or ornamenting of the said goods.		
20.	7015 10 10	Rough ophthalmic blanks, for manufacture of optical lenses	8%	—
21.	71	Primary gold converted with the aid of power from any form of gold <i>Explanation.</i> -For the purposes of the exemption, "primary gold" means gold in any unfinished or semi-finished form and includes ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	—
22.	7105 or 7112	Dust and powder of natural precious or semi-precious stones; waste and scrap of precious metals or metals clad with precious metals, arising in course of manufacture of goods falling in Chapter 71	Nil	—
22A.	7105	Dust and powder of synthetic precious or semi-precious stones	8%	—
23.	7108	Gold arising in the course of manufacture of copper or zinc by smelting	Nil	—
24.	71	(I) Articles of— (a) gold, (b) silver, (c) platinum, (d) palladium, (e) rhodium, (f) iridium, (g) osmium, or (h) ruthenium;	Nil	8
		(II) Ornaments and the like articles made of gold or silver or platinum or any one or more of them, whether or not set— (a) with stones or gems (real or artificial), or with pearls (real, cultured or imitation); or (b) with stones, gems and pearls of the kind mentioned at (a) or any combination thereof;	Nil	8
		(III) Strips, wires, sheets, plates and foils of gold, used in the manufacture of articles of jewellery and parts thereof;	Nil	—
		(IV) Precious and semi-precious stones, synthetic stones and pearls <i>Explanation.</i> -For the purposes of entries (I), (II) and (III), as the case may be,- (i) "ornament" means a thing, in any finished form, meant for personal adornment or for the adornment of any idol, deity or any other object of religious worship, made of, or manufactured from, gold or silver or platinum or any one or more of them, whether or not set with stones or gems (real or artificial) or with pearls (real, cultured or imitation), or with all or any of them and includes parts, pendants or broken pieces of ornaments; (ii) "metal" shall include,— (a) any alloy in which any of the metals specified in	Nil	—

(1)	(2)	(3)	(4)	(5)
		this entry at item No.(1) above predominates by weight over each of the other metals specified in such item or any other metal in such alloy; (b) any alloy in which the gold content is not less than 37.5 per cent by weight; (iii) "articles" in relation to gold shall mean any thing (other than ornaments), in a finished form, made of, or manufactured from or containing, gold and includes any gold coin and broken pieces of an article of gold but does not include primary gold, that is to say, gold in any unfinished or semi-finished form including ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.		
25.	71	Silver, platinum, palladium, rhodium, iridium, osmium and ruthenium in their primary forms, that is to say, any unfinished or semi-finished form including ingots, bars, blocks, slabs, billets, shots, pellets, rods, sheets, foils and wires.	Nil	—
26.	7113	Article of jewellery on which brand name or trade name is indelibly affixed or embossed on the articles of jewellery itself	2%	—
27.	7117	All goods	8%	—
28.	72	Hot rolled or cold rolled sheets and strips cut or slit on job work	Nil	5 and 9
29.	73	Castings and forgings, cleared for manufacture of sewing machines or chaff cutters (whether known as toka machine or by any other name) used for cutting animal fodder	Nil	10
30.	7302 or 8530	Railway or tramway track construction material of iron and steel <i>Explanation.</i> -For the purposes of this exemption, the value of goods shall be the value of goods excluding the value of rails.	16%	11
31.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes	Nil	—
32.	7315	Chains of vehicles of heading 8712.	Nil	—
33.	7317 00 11	Animal shoe nails	Nil	—
34.	7321 or 7418 19 or 741999	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy	Nil	—
35.	7321 or 9405	Bio-gas lights, bio-gas stoves and hot plates of iron or steel, specially designed to operate using bio-gas	Nil	—
36.	7321 11	LPG Gas stoves (with burners only, without other functions such as grills or oven)	8%	—
37.	7326 19 90	Forgings and forged products of iron or steel used in the manufacture of parts and accessories of cycle and cycle rickshaws falling under Chapter 40, 73, 83, 85, 87 or 95	Nil	—
38.	7326 20 10	Tyre bead wire rings intended for use in manufacture of tyres for cycles and cycle-rickshaws	Nil	—
39.	7323 or 7615 19 10	Pressure cookers	8%	—
40.	7402 or 7403	Unrefined copper and unwrought copper, intended for use in the manufacture of utensils or handicrafts.	Nil	12
41.	7409	All goods other than trimmed or untrimmed	Nil	12

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(1)	(2)	(3)	(4)	(5)
42.	7409	sheets or circles of copper, intended for use in the manufacture of utensils or handicrafts Trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of handicrafts or utensils	Rs. 3500 per metric tonne	12 and 13
43.	7409 or 7410	Copper strip and foil, intended to be used for manufacture of imitation "Zari"	Nil	—
44.	7601	Unwrought aluminium, whether or not alloyed, intended for use in manufacture of utensils	Nil	14
45.	7604 or 7608 or 7609 00 00	Aluminium extrusions, square tubes and round tubes of aluminium used in the manufacture of— (1) artificial limbs; or (2) any of the following rehabilitation aids, namely:- (i) Somi brace (ii) Ash brace (iii) Taylor brace (iv) Four post collars (v) Thumb splint (vi) Finger splint (vii) Axilla crutches (viii) Elbow crutches (ix) Walking frames (x) Wheel chair or Tricycle components (xi) Braille shorthand machine (xii) Folding cane for blind	Nil	15
46.	7606	Aluminium plates and sheets (other than circles), intended for use in manufacture of utensils	Nil	5 and 14
47.	7606	Aluminium circles	Rs. 2500 per metric tonne	5 and 14
48.	82	Pencil sharpeners and blades thereof	Nil	—
49.	8201	All goods	Nil	—
50.	82	Tools of two or more of the headings 8202 to 8205, put up in sets	Nil	16

ANNEXURE

Condition No.	Conditions
1.	If manufactured out of footwear- (i) bearing a brand name or trade name of any person; (ii) in respect of which the retail sale price has been declared; and (iii) in which the appropriate duty of excise under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or as the case may be, the additional customs duty under the Customs Tariff Act, 1975 (51 of 1975) has already been paid.
2.	This exemption shall apply only to such footwear on which the retail sale price is indelibly marked or embossed on the footwear itself.
3.	If the manufacturer maintains proper account in such form and

in such manner as the Commissioner of Central Excise having jurisdiction may specify in this behalf, for receipt and use of fly-ash or phosphogypsum or both, in the manufacture of all goods falling under Chapter 68 of the First Schedule and files a monthly return in the form and manner, as may be specified by such Commissioner of Central Excise, with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction.

4. If the Nirman Kendra or the Nirmithi Kendra produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India in the Ministry of Urban Development, to the effect that-
 - (a) the said Nirman Kendra or the said Nirmithi Kendra is recognised as such by the Government of India; and
 - (b) the goods manufactured by such Nirman Kendra or Nirmithi Kendra are intended for construction of low cost houses.
5. If no credit under rule 3 or rule 11 of the CENVAT Credit Rules, 2002, has been taken in respect of the inputs or capital goods used in the manufacture of these goods.
Explanation.- For the removal of doubts, it is hereby clarified that in respect of the goods specified in column (3) of the Table occurring against S. No.122, this condition is intended to have been satisfied if no credit of duty paid on,-
 - (i) the inputs; and
 - (ii) the capital goods used exclusively in the manufacture of these goods, in accordance with sub-rule (4) of rule 6 of the CENVAT Credit Rules, 2002, has been availed under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.
6. If, manufactured out of ceramic tiles, falling under Chapter 69 of the First Schedule, on which the appropriate duty of excise under the First Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 has already been paid.
7. If no credit of the duty paid on the inputs used in or in relation to the manufacture of such ceramic tiles has been taken under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.
8. This exemption shall not be applicable to articles of jewellery of heading 7113 on which brand name or trade name is indelibly affixed or embossed on the articles of jewellery itself.
9. If such goods are not produced or manufactured by a manufacturer who produces or manufactures steel from iron ore or concentrate.
10. If, -
 - (a) the castings and forgings produced in a factory are used in that factory for the production of sewing machines or chaff cutters; or
 - (b) the castings or forgings are supplied directly from the factory of manufacture, to the factory of a manufacturer of sewing

- machines or chaff cutters and the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction is satisfied that the castings or forgings are intended for use in the manufacture of sewing machines or chaff cutters.
11. If manufactured out of rails on which duty of excise has been paid and no credit of duty paid on such rails has been taken under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.
12. If such goods are not produced or manufactured by a manufacturer who produces or manufactures copper from copper ore or copper concentrate.
13. If,-
(a) no credit of duty paid on inputs under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 has been taken;
(b) the entire amount of duty is paid in cash or through accountcurrent:
Provided that the duty shall not be payable by a manufacturer who produces or manufactures trimmed sheets or circles from duty paid untrimmed sheets or circles.
14. If such goods are not produced or manufactured by a manufacturer who produces or manufactures aluminium from aluminium ore or aluminium concentrate.
15. Where such use is elsewhere than in the factory of production, the exemption shall be allowed if the procedure laid down in the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001, is followed.
16. If manufactured from goods falling within heading 8202 to 8205 of the First Schedule to the Central Excise Tariff Act, 1985, on which duty of excise specified in the First Schedule or the additional duty leviable under the Customs Tariff Act, 1975, as the case may be, has already been paid.
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