

Notification
No.14/2008-Central Excise (N.T)

New Delhi, the 1st March, 2008
11 Phalgun, 1929 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 4 A of the Central Excise Act, 1944 (1 of 1944) the Central Government, in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. 2/2005-Central Excise (N.T.), dated the 7th January, 2005, published in the Gazette of India Extraordinary, vide number G.S.R.10(E) of the same date and No. 2/2006-Central Excise (N.T.), dated the 1st March, 2006, published in the Gazette of India Extraordinary, vide number G.S.R.113(E) of the same date, except as respects things done or omitted to be done before such supersession, hereby specifies the goods mentioned in Column (3) of the Table below and falling under Chapter or heading or sub-heading or tariff item, as the case may be, of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) mentioned in the corresponding entry in column (2) of the said Table, as the goods to which the provisions of sub-section (2) of said section 4A shall apply, and allows as abatement the percentage of retail sale price mentioned in the corresponding entry in column (4) of the said Table.

TABLE

| S.No. | Chapter, heading, sub-heading or tariff item of the First Schedule | Description of goods | Abatement as a percentage of retail sale price |
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| (1) | (2) | (3) | (4) |
| 1. | 17 or 21 | Preparations of other sugars | 38 |
| 2. | 1702 | Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel | 38 |
| 3. | 1704 | Gums, whether or not sugar coated (including chewing gum, bubblegum and the like) | 38 |
| 4. | 1704 90 | All goods, other than white chocolate | 35 |
| 5. | 1704 90 | White chocolate | 38 |
| 6. | 1805 00 00 or 1806 10 00 | Cocoa powder, whether or not containing added sugar or other sweetening matter | 33 |
| 7. | 1806 | Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates | 31.5 |
| 8. | 1806 | Other food preparations containing cocoa | 33 |
| 9. | 1901 20 00 or 1901 90 | All goods | 31.5 |
| 10. | 1904 | All goods, other than goods falling under tariff item 1904 20 00 | 33 |
| 11. | 1904 20 00 | All goods | 35 |
| 12. | 1905 31 00 or 1905 90 20 | Biscuits | 35 |
| 13. | 1905 32 11 or | Waffles and wafers, coated with chocolate or | 33 |

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| | 1905 32 90 | containing chocolate | |
| 14. | 1905 32 90 | All goods, other than wafer biscuits | 38 |
| 15. | 1905 32 19 or 1905 32 90 | Wafer biscuits | 35 |
| 16. | 2101 11 or 2101 12 00 | Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee | 33 |
| 17. | 2102 | All goods | 33 |
| 18. | 2106 90 20 | All goods, other than pan masala containing not more than 15% betel nut | 44 |
| 19. | 2106 90 20 | Pan masala containing not more than 15% betel nut | 22 |
| 20. | 2403 | Pan masala containing tobacco | 50 |
| 21. | 2106 90 30 | All goods | 33 |
| 22. | 2106 90 11 | Sharbat | 28 |
| 23. | 2106 10 00, 2106 90 50, 2106 90 70, 2106 90 80, 2106 90 91 or 2106 90 99 | All goods | 38 |
| 24. | 2201 or 2202 | Mineral waters | 48 |
| 25. | 2201 or 2202 | Aerated waters | 40.5 |
| 26. | 2209 | Vinegar and substitutes for vinegar obtained from acetic acid | 38 |
| 27. | 2403 99 10, 2403 99 20 or 2403 99 30 | All goods | 50 |
| 28. | 2523 21 00 or 2523 29 | White cement, whether or not artificially coloured and whether or not with rapid hardening properties | 33 |
| 29. | 2710 | Lubricating oils and Lubricating preparations | 38 |
| 30. | 30 | Medicaments, other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems | 35.5 |
| 31. | 3204 20 | Synthetic organic products of a kind used as fluorescent brightening agents or as a luminophores | 33 |
| 32. | 3206 | All goods other than pigments and inorganic products of a kind used as luminophores | 33 |
| 33. | 3208, 3209 or 3210 | All goods | 35 |
| 34. | 3212 90 20 | Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes | 38 |
| 35. | 3213 | All goods | 38 |

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| 36. | 3214 | All goods | 38 |
| 37. | 3303, 3304, 3305 3307 | or All goods | 38 |
| 38. | 3306 10 20 | Toothpaste | 33 |
| 39. | 3401 19 3401 20 00 | or Soap (other than paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent) | 33 |
| 40. | 3401 11, 3401 19 3402 | or Organic surface active products and preparations for use as soap in the form of bars, cakes, moulding pieces or shapes, other than goods falling under tariff item 3402 90 20 | 31.5 |
| 41. | 3403 | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparation and mould release preparations based on lubricants) | 33 |
| 42. | 3405 | All goods | 33 |
| 43. | 3506 | Prepared glues and other prepared adhesives, not elsewhere specified or included | 38 |
| 44. | 3702 | All goods, other than for X-ray and unexposed cinematographic films | 38 |
| 45. | 3808 | Insecticides, fungicides, herbicides, weedicides and pesticides | 33 |
| 46. | 3808 | Disinfectants and similar products | 38 |
| 47. | 3808 93 40 | Plant growth regulator | 28 |
| 48. | 3814 00 10 | Thinners | 38 |
| 49. | 3819 | All goods | 38 |
| 50. | 3820 00 00 | Anti-freezing preparations and prepared de-icing fluids | 38 |
| 51. | 3824 90 24 3824 90 90 | or Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale | 38 |
| 52. | 3919 | Self adhesive tapes of plastics | 38 |
| 53. | 3923 3924 | or Insulated ware | 43 |
| 54. | 4816 | Carbon paper, self-copy paper, duplicator stencils, of paper | 38 |
| 55. | 4818 | Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres, other than goods falling under tariff item 4818 50 00 | 38 |
| 56. | 6401 6402 6403 6404 | or The following goods, namely:- (i) Footwear of retail sale price exceeding Rs.250/- and not exceeding Rs.750/- per pair (ii) All other footwear | 37 40 |

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| | 6405 | | |
| 57. | 6506 10 | Safety headgear | 38 |
| 58. | 6907 | Vitrified tiles, whether polished or not | 43 |
| 59. | 6908 | Glazed tiles | 43 |
| 60. | 7321 | Cooking appliances and plate warmers, other than LPG gas stoves (with burners only, without other functions such as, grills or oven) | 38 |
| 61. | 7321 | LPG gas stoves (with burners only, without other functions such as, grills or oven) | 33 |
| 62. | 7323 or 7615 19 10 | Pressure Cookers | 28 |
| 63. | 7324 | Sanitary ware of iron or steel | 38 |
| 64. | 7418 20 10 | Sanitary ware of copper | 38 |
| 65. | 8212 | Razors and razor blades (including razor blade blanks in strips) | 38 |
| 66. | 8305 20 00 or 8305 90 20 | Staples in strips, paper clips, of base metal | 38 |
| 67. | 8414 51 or 8414 59 | Electric fans | 38 |
| 68. | 8415 | Window room air-conditioners and split air conditioners of capacity upto 3 tonnes | 28 |
| 69. | 8418 | Refrigerators | 38 |
| 70. | 8421 21 | Water filters and water purifiers, of a kind used for domestic purposes | 33 |
| 71. | 8422 11 00 or 8422 19 00 | Dish washing machines | 33 |
| 72. | 8443 | Facsimile machines | 38 |
| 73. | 8443 31 00 or 8443 32 | Printer whether or not combined with the functions of copying or facsimile transmission | 23 |
| 74. | 8443 99 51 | Ink cartridges, with print head assembly | 23 |
| 75. | 8450 | Household or laundry-type washing machines, including machines which both wash and dry | 38 |
| 76. | 8469 | Typewriters | 33 |
| 77. | 8470 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions, other than goods falling under sub-heading 8470 50 and 8470 90 | 38 |
| 78. | 8471 30 | All goods | 22.5 |
| 79. | 8471 60 | All goods | 23 |
| 80. | 8472 90 10 | Stapling machines | 38 |
| 81. | 8506 | All goods, other than parts falling under tariff item 8506 90 00 | 36.5 |
| 82. | 8508 | All goods, other than parts falling under tariff item 8508 70 00 | 38 |

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| 83. | 8509 | All goods, other than parts falling under tariff item 8509 90 00 | 36.5 |
| 84. | 8510 | All goods, other than parts falling under tariff item 8510 90 00 | 36.5 |
| 85. | 8513 | All goods, other than parts falling under tariff item 8513 90 00 | 33 |
| 86. | 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes. | 36.5 |
| 87. | 8517 | Telephone sets including telephones with cordless handsets; video phones; | 38 |
| 88. | 8517 62 30 | Modems (modulators – demodulators) | 23 |
| 89. | 8517 69 60 | Set top boxes for gaining access to internet | 22 |
| 90. | 8519 | All goods, other than MP3 player or MPEG 4 player | 38 |
| 91. | 8521 | All goods, other than MP3 player or MPEG 4 player | 38 |
| 92. | 85 | MP3 player or MPEG 4 player | 33 |
| 93. | 8523 | Unrecorded audio cassettes; recorded or unrecorded video cassettes; recorded or unrecorded magnetic discs | 38 |
| 94. | 8527 | Pagers | 33 |
| 95. | 8527 | Radio sets including transistors sets, having the facility of receiving radio signals and converting the same into audio output with no other additional facility like sound recording or reproducing or clock in the same housing or attached to it | 33 |
| 96. | 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (other than goods covered at S.No. 93) | 38 |
| 97. | 8528 | Television receivers (including video monitors and video projectors) whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus | 33 |
| 98. | 8528 | Monitors of a kind solely or principally used in an automatically data processing machine | 23 |
| 99. | 8528 71 00 | Set top boxes for television sets | 22 |
| 100. | 8536 | All goods, other than goods falling under tariff item 8536 70 00 | 38 |
| 101. | 8539 | The following goods, other than lamps for automobiles, namely:- (i) Compact Fluorescent Lamp (CFL) falling | 37 |

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| | | under tariff item 8539 31 10 (ii) All other goods | 38 |
| 102. | 9006 | Photographic (other than cinematographic) cameras | 33 |
| 103. | 9101 or 9102 | All goods, other than braille watches | 33 |
| 104. | 9103 or 9105 | Clocks | 43 |
| 105. | 9612 | All goods | 33 |
| 106. | 9617 | Vacuum flasks | 38 |
| 107. | Any heading | Parts, components and assemblies of automobiles | 31.5 |
| 108. | 9603 21 00 | Toothbrush | 28.5 |

Explanation.- For the purposes of this notification, “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 such sale.

[F. No. 334/1/2008-TRU]

(S.Bajaj)
Under Secretary to the Government of India