

NotificationNew Delhi, the 1<sup>st</sup> March, 2006

No.2/2006-Central Excise (N.T)

10 Phalgun, 1927 (Saka)

G.S.R... (E). - In exercise of the powers conferred by sub-sections (1) and sub-section (2) of section 4 A of the Central Excise Act, 1944 (1 of 1944) and in supercession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.13/2002-Central Excise (N.T.), dated the 1<sup>st</sup> March, 2002, published in the Gazette of India Extraordinary, vide number G.S.R 152(E), dated the 1<sup>st</sup> March, 2002, except as respects things done or omitted to be done before such supercession, the Central Government hereby specifies the goods mentioned in Column (3) of the Table below and falling under Chapter or heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1986 (5 of 1986) mentioned in the corresponding entry in column (2) of the said Table, as the goods to which the provisions of the said sub-section (2) 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**

<b>S. No.</b>	<b>Chapter or heading or sub heading of the First Schedule</b>	<b>Description of goods</b>	<b>Abatement as a percentage of retail sale price</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	0402 91 10 or 0402 99 20	Concentrated (condensed) milk, whether sweetened or not, put up in unit containers and ordinarily intended for sale	-
2.	17 or 21	Preparations of other sugars	40%
3.	1702	Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	40%
4.	1704	Gums, whether or not sugar coated (including chewing gum, bubblegum and the like)	40%
5.	1704 90	All goods, other than white chocolate	35%
6.	1704 90	White chocolate	40%
7.	1805 00 00 or 1806 10 00	Cocoa powder, whether or not containing added sugar or other sweetening matter	35%
8.	1806	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates	35%
9.	1806	Other food preparations containing cocoa	35%
10.	1901 20 00 or 1901 90	All goods	35%
11.	1902	All goods	-
12.	1904	All goods	35%
13.	1905 31 00 or 19051920	Biscuits	35%
14.	1905 32 11 or 1905 32 90	Waffles and wafers, coated with chocolate or containing chocolate	35%
15.	1905 32 90	All goods, other than wafer biscuits	40%
16.	1905 32 19 or	Wafer biscuits	35%

	1905 32 90		
17.	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	35%
18.	2102	All goods	35%
19.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	-
20.	2106 90 20, 2403	Pan masala and Pan Masala containing tobacco	50%
21.	2106 90 30	All goods	35%
22.	2106	Ready to eat packaged food, texturised vegetable proteins (Soya bari), and instant food mixes such as Pongal mix, Vadai mix, Pacoda mix, Payasam mix, Gulab jamun mix, Rava Dosa mix, Idli mix, dosai mix, Murruku mix, and Kesari mix.	37%
23.	2106 90 11	Sharbat	35%
24.	2106 10 00, 2106 90 50, 2106 90 70, 2106 90 80, 2106 90 91 or 2106 90 99	All goods (other than S.No 22 above)	40%
25.	2201 10 10, 2201 90 90, 2202 10 90, 2202 90 90	Mineral waters	50%
26.	2201 10 20 or 2202 10 10	Aerated waters	42.5%
27.	2209	Vinegar and substitutes for vinegar obtained from acetic acid	40%
28.	2403 99 10 or 2403 99 20	All goods	50%
29.	2523 21 00 or 2523 29	White cement, whether or not artificially coloured and whether or not with rapid hardening properties	35%
30.	2710	Lubricating oils and Lubricating preparations	40%
31.	3204 20	Synthetic organic products of a kind used as fluorescent brightening agents or as a luminophores	35%
32.	3206	All goods other than pigments and inorganic products of a kind used as luminophores	35%
33.	3208, 3209, 3210	All goods	40%
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	40%
35.	3213	All goods	40%
36.	3214	All goods	40%
37.	3303, 3304, 3305 or 3307	All goods	40%
38.	3306 10 20	Toothpaste	35%
39.	3401 19 or 3401 20 00	Soap (other than paper, wadding, felt and non-wovens, impregnated, coated or covered with	35%

		soap or detergent)	
40.	3401 11, 3401 19, 3402 except 3402 90 20	Organic surface active products and preparations for use as soap in the form of bars, cakes, moulding pieces or shapes	35%
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)	35%
42.	3405	Polishes and creams, for footwear furniture, floors, coachwork, glass or metal; scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 3404	35%
43.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included	40%
44.	3702	All goods (other than for X-ray and unexposed cinematographic films)	40%
45.	3808	Insecticides, fungicides, herbicides, weedicides and pesticides	35%
46.	3808 40 00 or 3808 90 90	Disinfectants and similar products	40%
47.	3814 00 10	Thinners	40%
48.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	40%
49.	3820 00 00	Anti-freezing preparations and prepared de-icing fluids	40%
50.	3824 90 24 or 3824 90 90	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale	40%
51.	3919	Self adhesive tapes of plastics	40%
52.	3923, 3924	Insulated ware	45%
53.	4816	Carbon paper, self-copy paper, duplicator stencils, of paper	40%
54.	4818 except 481840, 4818 50 00	Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	40%
55.	6401 to 6405	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%
56.	6506 10	Safety headgear	40%

57.	6907 10 10, 6907 90 10	Vitrified tiles, whether polished or not	45%
58.	6908	Glazed tiles	45%
59.	7321	Cooking appliances and plate warmers, other than LPG gas stoves (with burners only, without other functions such as, grills or oven)	40%
60.	7321	LPG gas stoves (with burners only, without other functions such as, grills or oven)	35%
61.	7323, 7615 19 10	Pressure Cookers	30%
62.	7324	Sanitary ware of iron or steel	40%
63.	7418 20 10	Sanitary ware of copper	40%
64.	8212	Razors and razor blades (including razor blade blanks in strips)	40%
65.	8305 20 00, 8305 90 20	Staples in strips, paper clips, of base metal	40%
66.	8414 51, 8414 59	Electric fans	40%
67.	8415	Window room air-conditioners and split air-conditioners of capacity upto 3 tonnes	30%
68.	8418	Refrigerators	40%
69.	8421 21	Water filters and water purifiers, of a kind used for domestic purposes	40%
70.	8422 11 00, 8422 19 00	Dish washing machines	35%
71.	8450	Household or laundry type washing machines, including machines which both wash and dry	40%
72.	8469	Typewriters	35%
73.	8470 (except 8470 40, 8470 50, 847090)	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions	40%
74.	8472 90 10	Stapling machines	40%
75.	8506 except 8506 90 00	Primary cells and primary batteries	40%
76.	8509 except 8509 90 00	Electro-mechanical domestic appliances with self-contained electric motor	40%
77.	8510 except 8510 90 00	Shavers, hair clippers and hair-removing appliances, with self contained electric motor	40%
78.	8513 except 8513 90 00	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 8512	35%
79.	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)	40%

		and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes	
80.	8517 11, 8517 19 or 8517 21 00	Telephone sets including telephones with cordless handsets; video phones; facsimile machines	40%
81.	8519, 8520	All goods	40%
82.	8521	All goods	40%
83.	8523	Unrecorded audio cassettes	40%
84.	8523, 8524	Video cassettes	40%
85.	8523 20, 8524	Magnetic discs	40%
86.	8525	Pagers, cellular or mobile phones	40%
87.	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	35%
88.	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. 86)	40%
89.	8528	Television receivers (including video monitors and video projectors) whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	35%
90.	8536	All goods	40%
91.	8539	The following goods, namely:- (i) Compact Fluorescent Lamp (CFL) falling under tariff item 8539 31 10 (ii) All other goods	37% 40%
92.	9006	Photographic (other than cinematographic) cameras	35%
93.	9101, 9102	All goods, other than braille watches	35%
94.	9103, 9105	Clocks	45%
95.	9612	All goods	35%
96.	9617 00 11, 9607 00 12	Vacuum flasks	40%

*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 334/3/2006-TRU]

(Ajay)  
Under Secretary to the Government of India