

[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. 12/2015-Central Excise

New Delhi, the 1st March, 2015.

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 on 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, in the first proviso, for the figures, letters and words “31st day of March, 2015”, the figures, letters and words “31st day of March, 2016” shall be substituted;

(B) in the Table,-

(i) against Sl. No. 1, for the entry in column (3), the entry “condensed milk other than put up in unit containers” shall be substituted;

(ii) Sl. No. 13A and the entries relating thereto shall be deleted;

(iii) against Sl. No. 42, for the entry in column (4), the entry “12.5%” shall be substituted;

(iv) against Sl. No. 43, for the entry in column (4), the entry “12.5%” shall be substituted;

(v) against Sl. No. 45, for the entry in column (4), the entry “12.5%” shall be substituted;

(vi) against Sl. No. 50, for the entry in column (4), the entry “12.5%” shall be substituted;

(vii) in Sl. No. 51,-

(a) against item (i) of column (3), for the entry in column (4), the entry “6% + Rs. 125 PMT” shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry “12.5% + Rs. 125 PMT” shall be substituted;

(viii) against Sl. No. 52, for the entry in column (4), the entry “12.5%” shall be substituted;

(ix) against Sl. No. 53, for the entry in column (4), the entry “12.5%” shall be substituted;

(x) in Sl. No. 70,-

(a) against item (i) of column (3), for the entry in column (4), the entry “Rs. 5.46 per litre” shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry “Rs. 6.64 per litre” shall be substituted;

(xi) in Sl. No. 71,-

(a) against item (i) of column (3), for the entry in column (4), the entry “Rs. 4.26 per litre” shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry “Rs. 6.62 per litre” shall be substituted;

(xii) against Sl. No. 90, in column (4), for the figures and symbol “12%”, the figures and symbol “12.5%” shall be substituted;

(xiii) against Sl. No. 107, in column (4), for the figures and symbol “12%”, the figures and symbol “12.5%” shall be substituted;

(xiv) after Sl. No. 145 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

“145A	3818	Wafers for use in the manufacture of Integrated Circuit (IC) modules for smart cards	6%	2”;
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(xv) after Sl. No. 148A and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

“148B	3923 21 00	Sacks and bags, other than for industrial use	15%	-
148C	3923 21 00	All goods, other than goods mentioned at Sl. No. 148B above	12.5%	-
148D	3923 29	All goods	12.5%	-”;

(xvi) after Sl. No. 180 and the entries relating thereto, the following Sl. No. and entry shall be inserted, namely:-

“180A	6403 or 6405	Leather Footwear <i>Explanation:</i> For the purposes of this entry, leather footwear means footwear with uppers of leather where ‘leather’ refers to the goods of headings 4107 or 4112 to 4114.	6%	-”;
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(xvii) after Sl. No. 201 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely :-

“201A	7201 10 00	Pig iron SG grade for manufacture of cast components of wind operated electricity generators	Nil	53
201B	7202 29 00	Ferro-silicon-magnesium for manufacture of cast components of wind operated electricity generators	Nil	53”;

(xviii) against Sl. No. 205A, for the entry in column (4), the entry “12.5%” shall be substituted;

(xix) against Sl. No. 215A, in column (3), for the words “Flat copper wire”, the words, “Round copper wire or flat copper wire” shall be substituted;

(xx) after Sl. No. 215A and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely :-

“215B	8001 20 00	Tin alloys for use in the manufacture of Photovoltaic (PV) ribbon (tinned copper interconnect) for manufacture of solar photovoltaic cells or modules	Nil	51”;
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(xxi) after Sl. No. 238 and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely :-

“238A	8419 19	Solar water heater and system	Nil	52
238B	8419 or any other chapter	Parts for use in the manufacture of solar water heater and system	Nil	2”;

(xxii) in Sl. No. 244,-

(a) against item (i) of column (3), for the entry in column (4), the entry “12.5%” shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry “12.5%” shall be substituted;

(xxiii) after Sl. No. 254 and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely :-

“254A	8471 30	Tablet computer	2%	16
254B	84 or any other Chapter	(i) Parts, components or accessories for use in the manufacture of tablet computer (ii) Sub-parts for use in the manufacture of items mentioned at (i) above.	Nil Nil	2 2”;

(xxiv) for Sl. No. 263A and the entries relating thereto, the following Sl. No. and entries shall substituted, namely:-

“263A	8517	Mobile handsets including cellular phones	1%	16”;
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(xxv) in Sl. No. 273,-

(a) against item (i) of column (3), for the entry in column (4), the entry “12.5%” shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry “12.5%” shall be substituted;

(xxvi) against Sl. No. 278, for the entry in column (4), the entry “12.5%” shall be substituted;

(xxvii) against Sl. No. 279, for the entry in column (4), the entry “12.5%” shall be substituted;

(xxviii) against Sl. No. 281, for the entry in column (4), the entry “12.5%” shall be substituted;

(xxix) against Sl. No. 285, for the entry in column (4), the entry “12.5%” shall be substituted;

- (xxx) against Sl. No. 286, for the entry in column (4), the entry “12.5%” shall be substituted;
- (xxxi) against Sl. No. 287, for the entry in column (4), the entry “12.5%” shall be substituted;
- (xxxii) in Sl. No. 288,-
- (a) against sub-item (ii) in item (1) of column (3), for the entry in column (4), the entry “12.5%” shall be substituted;
 - (b) against sub-item (iv) in item (1) of column (3), for the entry in column (4), the entry “12.5%” shall be substituted;
 - (c) against item (2) of column (3), for the entry in column (4), the entry “12.5%” shall be substituted;

(xxxiii) after Sl. No. 288 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely-

“288A	8706 00 21 or 8706 00 39	Chassis for use in the manufacture of motor vehicles falling under headings 8702 and 8703 cleared as ambulance duly fitted with all fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	12.5%	2”;
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(xxxiv) against Sl. No. 289,-

- (a) against item (i) of column (3), for the entry in column (4), the entry “12.5%” shall be substituted;
- (b) against item (ii), of column (3), for the entry in column (4), the entry “12.5%” shall be substituted;

(xxxv) after Sl. No. 318 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely :-

“318A	90 or any other Chapter	The following goods for use in the manufacture of pacemakers (tariff item 9021 50 00), namely:- (i). Battery; (ii). Titanium; (iii). Palladium wire; (iv). Eutectic wire ; (v). Silicone resins or Silicone rubbers; (vi). Solder paste; (vii). Reed switch; (viii). Diodes; (ix). Transistors; (x). Capacitors; (xi). Controllers; (xii). Coils(steel) ; (xiii). Tubing (Silicone).	Nil	2”;
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(xxxvi) after Sl. No. 321A and the entries relating thereto, the following Sl. No. and the entries shall be inserted, namely :-

“321B	Any Chapter	All inputs for use in the manufacture of LED (Light Emitting Diode) driver or MCPCB (Metal Core	6%	2”;
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		Printed Circuit Board) for LED lights and fixtures or LED Lamps		
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(C) In the ANNEXURE, -

- (i) in Condition No. 41, under the heading “Conditions”, after the entries, the following proviso shall be inserted, namely:-
“Provided that if the goods when imported into India are so exempt from the said duties of customs subject to certain conditions prescribed under a notification issued under the Customs Act, 1962, then such conditions shall, mutatis mutandis, apply for the purposes of this exemption.”;
- (ii) in Condition No. 42, in clause (b), for the words “a term of thirty six months or more”, the words “a term of forty two months” shall be substituted;
- (iii) in Condition No. 43, in clause (b), for the words “a term of thirty six months or more”, the words “a term of sixty six months” shall be substituted;
- (iv) after Condition No. 51 and the entries relating thereto, the following conditions and entries shall be inserted, namely:-

“Condition No.	Conditions
52.	If no credit under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 has been taken in respect of inputs or input service or capital goods used in the manufacture of these goods.;
53.	If, before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy recommending the grant of this exemption and the said officer certifies that the goods are required for the specified purpose.”;

(D) in List 8, item number (5) shall be deleted.

[F. No. 334/5/2015-TRU]

(Pramod Kumar)
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. 4/2015-Central Excise, dated the 30th January, 2015, published *vide* number G.S.R. 65(E), dated the 30th January, 2015.