

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 exempts excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), specified in the corresponding entry in column (2) of the said Table (hereinafter referred to as the said goods), from so much of the duty of excise leviable 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 following conditions, namely:-

- (i) no credit of the duty paid on
 - (a) inputs; or
 - (b) Capital goods exclusively, used in the manufacture of these goods has been taken under rule 3 or rule 11 of the CENVAT Credit Rules, 2002; and
- (ii) the duty is paid in cash or through account current.

Explanation I.- For the removal of doubts, it is clarified that a manufacturer who has availed of full exemption under notification No. 8/2001-Central Excise, dated the 1st March, 2001 or notification No. 8/2002-Central Excise, dated the 1st March, 2002, as the case may be, in any financial year, is permitted to avail this exemption in the same financial year.

Explanation II.- For the purposes of this notification the “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.

Explanation III.- 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 No. or sub-heading No.	Description of goods	Rate under the First Schedule
(1)	(2)	(3)	(4)
1.	3406.10	Candles	8%
2.	70.15	Tableware and kitchenware of glass	8%
3.	7101.50	Imitation jewellery	8%
4.	85.28	Monochrome television receivers	8%
5.	8539.10	Vacuum and gas filled bulbs of retail sale price not exceeding Rs 20 per bulb	8%
6.	9004.90	Sunglasses for correcting vision	8%
7.	91	Watches and clocks of retail sale price not exceeding Rs 500 per piece	8%

8	96	Toothbrushes	8%
9.	3004.10	All goods	4%
10.	4011.10	All goods	4%
11.	4013.10	All goods	4%
12.	4410.19 4410.90	or All goods	4%
13.	4820.00	All goods, other than notebooks and exercise books	4%
14.	4821.00	All goods	4%
15.	4823.20	All goods	4%
16.	56.05	Metallic yarn (imitation zari)	4%
17.	5906.10	All goods	4%
18.	59.08	Tubular knitted gas mantle fabric, whether or not impregnated, for use in incandescent gas mantles	4%
19.	66.01	All goods	4%
20.	66.02	All goods	4%
21.	68.07	Articles of mica	4%
22.	68.07	Mosaic tiles, that is to say, tiles known commercially as 'mosaic tiles'	4%
23.	68.07	Lightweight (solid or hollow) concrete building blocks	4%
24.	6807.20	All goods	4%
25.	6903.10	All goods	4%
26.	7011.10	All goods	4%
27.	7012.10	All goods	4%
28.	7323.90	All goods	4%
29.	7326.19	Forgings and forged products of iron or steel used in the manufacture of parts and accessories of cycles and cycle rickshaws falling under Chapter 40, 73, 83, 85, 87 or 95	4%
30.	7326.21	All goods	4%
31.	7418.10	All goods	4%
32.	7615.10	All goods	4%
33.	82.11 82.14	or Knives	4%

34.	82.15	All goods	4%
35.	8413.11, 8413.12, 8413.13, 8413.14, 8413.20	All goods	4%
	or		
36.	8414.10, 8414.20 8414.91	All goods	4%
	or		
37.	8481.20 8481.92	All goods	4%
38.	8483.10	All goods	4%
39.	8524.32	All goods	4%
40.	87.12	All goods	4%
41.	87.14	Parts and accessories of vehicles of heading No. 87.12	4%
42.	90 or any other Chapter	Medical equipment and other goods specified in List 1 annexed to this notification <i>Explanation.</i> - For the purposes of this exemption the items in the list above shall not include Foley Balloon Catheters.	4%
43.	90.18	All goods	4%
44.	90.19	All goods	4%
45.	9022.10	All goods	4%
46.	9405.10	All goods	4%
47.	94.06	All goods	4%
48.	95.01	All goods	4%
49.	95.02	All goods	4%
50.	95.03	All goods	4%

LIST 1 (See S.No. 42 of the Table)

(1) Argon/Krypton laser	(29) Ophthalmic operating lights and fibre optic lights	(57) Vitrectomy equipment (Ocutome system)
(2) Aspiration - irrigation - equipment	(30) Ophthalmic/Xenon Arc	(58) Yag Laser
(3) Automatic keratometer	(31) Ophthalmoscope - Direct/ Indirect	(59) Diode Laser
(4) Automatic refractometer	(32) Ophthalmic dynamometer	(60) Excimer Laser
(5) C.A.M. stimulator	(33) Pachhy meter- Optical/Electronic	(61) Australia Antigen RIA Kit
(6) Colour vision testing equipment	(34) Pantoscope	(62) Cardiac catheter with guidewire
(7) Complete refraction unit with phoropter/ projectochart	(35) Phaco-emulsification system (fragmentome)	(63) Clips for aneurysms and clips applying forceps in Neuro-surgery
(8) Contact lens lathe	(36) Photoelectric Keratoscope and Thermokeratoscope	(64) Cardio vascular suture
(9) Contact lens polishing machine	(37) Photo slit lamp	(65) Cardiovascular special instruments, namely:-
(10) Contact lens thickness measuring gauge	(38) Prism bars	(i) Coronary perfusion cannulae
(11) Corneal Anesthesiometer	(39) Projection magnifier for contact lens inspection and verification	(ii) Electrical or gas operated sternal cutter
(12) Cryo-lathe	(40) Pseudo-isochromatic chart book/Ishaire	(iii) High pressure stop cock and connector for pressure recording
(13) Dark adaptometer	(41) Radiuscope base curve (for measurement of contact lenses)	(iv) Vascular bull-dog clamps
(14) Diathermy equipment	(42) Refractometer	(v) Vascular clamps
(15) Exophthalmometer	(43) Retinoscope Streak/spot	(vi) Vascular needle holder
(16) Fluorescein angiography equipment including fundus camera	(44) Roper Hall foreign Body Locator	(vii) Vascular scissors straight or angled
(17) Glare testing equipment	(45) Silicone Sponges/rubber/ bands, for Retinal Detachment Surgery	(viii) Vascular tissue forceps
(18) Gonioscope, 3 mirror lens, special lenses for laser delivery, special diagnostic lenses (14D, 20D, 90D), Endo lens	(46) Slit lamp biomicroscope	(66) Compressed air breathing apparatus complete
(19) Intraocular lenses/ Keratoprosthesis/ orbital implants	(47) Softometer for measurement of the base curve of soft contact lens	(67) D.C. Defibrillator for internal use and pace makers
(20) Keratometer	(48) Specular microscope with monitor and recorder	(68) Endotracheal tube
(21) Laser Interferometer	(49) Stereozoom microscope for inspection of contact lens	(69) Haemodialysor
(22) Lensometer/Projection lensometer.	(50) Sterilisers (high speed/ ethylene)	(70) Heart lung machine
(23) Low visual aids and sets (telescopic glasses)	(51) Surgical Operating Microscope Manual	(71) Heart valve prosthesis including valve frame
(24) Microsurgical needle, cannals, blades, trephine blades, membrane peelers, diathermy probes, vitreous cutters atraumatic needles and sutures, intra ocular scissors and forceps	(52) Surgical Operating Zoom Microscope with close circuit T.V. Camera	(72) Nebulized humidifier
(25) Ocular electro physiological testing equipment (Electroretinography / Electroculography/ Visually evoked response equipment (ERG, EOG and VER))	(53) Synoptophore	(73) Hydrocephalus shunt
(26) Operating glasses (2X, 4X, 6X)/ Binomag	(54) Tonometer (Schtotz/ Applension/Pneumo)	(74) Hyper-baric oxygen chamber
(27) Ophthalmic cryo equipment	(55) Ultrasonography A.B.M. Scan/ Pachymeter/cleaner	(75) Fogarty and embolectomy catheter
(28) Ophthalmic hydraulic chair	(56) Visual field recording equipment	(76) Implantable cardiac pacemaker
		(77) Intra-arterial catheter and guidewire and material for intervention radiology
		(78) Intra-cardiac patches
		(79) Nebulizer excluding:-
		(i) Ultrasonic nebulizer
		(ii) Heat nebulizer
		(80) Omayya reservoir for intraventricular investigation/ therapy

(81) Operating set for Percutaneous Nephrostomy and Percutaneous removal of kidney stone with continuous irrigation and suction with ultrasonic Lithotrite, etc.	(96) Ancillaries for blood component therapy required for the treatment of cancer, namely, Y type blood solution recipient set; Transfer pack 1000 ml. and 300 ml.; disposable pherasis bowl 225 ml. and 373 ml.; hydroxy ethyl starch solution (Plasma Sterile); wasting harness with bypass; and waste bags	(120) Cobalt Therapy Unit (121) Colour Doppler Ultrasound Scanner (122) SPECT Gamma Camera (123) Deep Therapy Unit (124) Cardiac and Vascular Angiography System including Digital subtraction Angiography (125) Pulse Oximeter (126) Blood Gas Analyser (127) Sodium Potassium Analyser (128) Ultrasonic Surgical Aspirator (129) Intra Cranial Pressure Monitoring Equipment (130) Radio Therapy Simulator (131) Treatment Planning System (132) Angiography Contrast Agent (133) Image Intensifier (134) Magnetic Resonance Imaging System (135) Surgical Laser (136) Electro/Hydraulic Operating Table for Cardio Thoracic and Neuro Surgery (137) Auto Analyser for Enzymes, Drug Levels and Biochemical investigations (138) Implants for pain relief and bladder control (139) Artificial electronics larynx instruments (140) Ventilators other than those used with anaesthesia (141) Digital Video EEG System (142) Instruments and implants for severely physically handicapped patient and joint replacement and spinal instrument and implant including bone cement (143) Linear accelerator. (144) Small portable pump used for giving slow infusion of anti-cancer drug or thalassaemic drug.
(82) Ostomy product (Appliance) for managing Colostomy, Illostomy, Ureterostomy, Illeal Conduit Urostomy Stoma cases such as bag, belt, adhesives seal or disc or roll adhesive remover, skin barrier micropore surgical tape, bag closing clamp karaya seal paste or powder, irrigation set, plastic or rubber faceplate, flanges, male or female urinary incontinency set, skin gel, in parts or sets	(97) AIDS (Acquired Immune Deficiency Syndrome) test kits; Enhanced luminescence analysers for AIDS, Hepatitis and other Analyses (98) Iridium wire (99) Anti-HLA sera (AB-CDR) (100) T.P.H.A. Kits and AIDS diagnostic kits (101) Gamma knife (102) Bone Marrow Transplant Equipment including silastic long standing intravenous catheters for Chemotherapy (103) Cell Separator (104) Pressure Transducer and Pressure Amplifier (105) Cell Saver (106) Continuous Ambulatory Peritoneal Dialysis (CAPD) Fluid contained in a solution bag with or without tubing system (107) Craniotome (Pneumatic and Electric Equipment) and Drills (108) Binocular Loupes (109) Intra Aortic Ballon Pump (110) Remote After Loading Brachy Therapy Equipment (111) Dosimetry System (112) Cell Saver Equipment (113) Cell Washer (114) Thawer Equipment for Blood Warming (115) Mammography Unit (116) O ₂ Concentrator (117) Ventricular Assist Device (118) Pace Maker (119) Activated Clot Time Machine	
(83) Oxygenator (84) Plastic disposable 3-way connector (85) Portable intermittent positive, pressure breathing apparatus (86) Pulmoflator (87) Respirator including ventimeter (88) Sengstaken tube (89) Tracheostomy tube (90) Ventilator used with anaesthesia apparatus (91) Vascular graft (92) Tracheostomy tube of plain PVC, low pressure PVC, Red Rubber Plain, and Red Rubber cuffed (93) Various types of Cardiac catheter including balloon tipped, double Lumen and PTCA catheter, balloon dilatation catheter and Endomyocardial biopsy forcep (94) Disposable and non-disposable cannula for aorta, vena cavae and similar veins and blood vessels and cannula for intra corporal spaces (95) Programmer for pacemaker		

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