

[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**

New Delhi, the 1<sup>st</sup> March, 2013

**No. 12/2013-Central Excise**

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 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 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* G.S.R. 163(E), dated the 17<sup>th</sup> March, 2012, namely: -  
In the said notification,-

(a) in the proviso, for the figures, letters and words “ 31st day of March, 2013”, the figures, letters and words “31st day of March, 2015” shall be substituted;

(b) in the Table,-

(i) after the serial number 8 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“8A.	1108 19	Tapioca starch manufactured and captively consumed within the factory of their production, in the manufacture of Tapioca sago (sabudana)	Nil	”;
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(ii) after the serial number 13 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“13A	2008 11 00	Peanut butter	Nil	”;
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(iii) after the serial number 24 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“24A	1903 00 00	Tapioca sago (sabudana)	Nil	”;
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(iv) against serial number 54, for the entry in column (4), the entry “Rs.60 per square metre” shall be substituted;

(v) for serial number 55 and the entries relating thereto, the following shall be substituted, namely:-

‘55	2503 00 10	All goods for manufacture of fertilizers. <b>Explanation.</b> -For the purposes of this entry, the term "fertilizers" shall include bentonite sulphur.	Nil	2’;
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(vi) for serial number 134 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:-

‘134	33	<i>Henna</i> powder or paste, not mixed with any other ingredient	Nil	-’;
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(vii) serial number 146 and the entries relating thereto shall be omitted;

(viii) after serial number 173 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

‘173A	57	<p>The following goods, namely:-</p> <p>(i) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations;</p> <p>(ii) Carpets and other textile floor coverings, knotted, woven, tufted, or flocked of coconut fibres (coir) or jute, whether or not made up, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of machines; and</p> <p>(iii) Other carpets and other textile floor coverings of coconut fibres (coir) or jute, whether or not made up.</p> <p><b>Explanation.</b> - For the purposes of Chapter 57, the term “machines” shall not include manually operated implements, used independently by hand, such as hooking guns, tufting guns and knitted guns.</p>	Nil	-’;
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(ix) after serial number 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“191A	71	Silver produced or manufactured during the process of zinc or lead smelting starting from the stage of zinc or lead ore or concentrate.	4%	-”;
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(x) against serial number 197, for the entry in column (3), the entry “Silver, other than silver mentioned in Sl. Nos. 190,191 and 191A” shall be substituted;

(xi) against serial number 212, for the entry in column (2), the entry “7323 or 7615 10 11” shall be substituted;

(xii) against serial number 217, for the entry in column (3), the entry “Trimmed or untrimmed sheets or circles of copper, intended for use in the manufacture of handicrafts or utensils  
**Explanation-** For the purposes of this entry, ‘copper’ means copper and copper alloys including brass.” shall be substituted;

(xiii) after serial number 263 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“263A	8517	(i) Mobile handsets including cellular phones having retail sale price (RSP) more than Rs. 2000;	6%	-
		(ii) Mobile handsets including cellular phones other than entry (i).	1%	-”;

(xiv) against serial number 273, in column (3), for the entry at item (iii) and the corresponding entries in columns (4) and (5), the following items and entries shall be substituted, namely:-

“(iii) Motor vehicles falling under heading 8702, 8703 for transport of up to thirteen persons, including the driver (other than three wheeled motor vehicles and Sports Utility Vehicles specified at Sl. No. 284A), which after clearance have been registered for use solely as taxi;	80% of the excise duty paid at the time of clearance	26
(iv) Sports Utility Vehicles specified against Sl. No. 284A, which after clearance have been registered for use solely as taxi.	72% of the excise duty paid at the time of clearance	26”;

(xv) for serial number 284 and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

“284	8702 and 8703	Following motor vehicles, namely:- (i) Motor vehicles of engine capacity not exceeding 1500 cc; and	24%	-
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		(ii) Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at Sl. No. 284A.	27%	-
284A	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. <b>Explanation.</b> - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm and above.	30%	-";

(xvi) against serial number 292A, in column (2), the entry "8706 00 42" shall be omitted;

(xvii) after serial number 292A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"292B	8706 00 42	All goods	13%	-";
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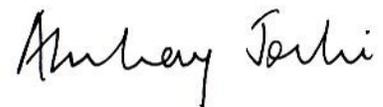
(xviii) serial number 306 and the entries relating thereto shall be omitted;

(xix) after serial number 306, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"306A	8901,8904, 8905 and 8906 90 00	All goods	Nil	-";
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(c) In the ANNEXURE, condition number 47 and the entries relating thereto, shall be omitted.

[F. No. 334/3/2013-TRU]



[Akshay Joshi]

Under Secretary to the Government of India

Note.- The principal notification No. 12/2012-Central Excise, dated the 17<sup>th</sup> 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 17<sup>th</sup> March, 2012 and was last amended vide notification No.1/2013-Central Excise, dated the 21<sup>st</sup> January,2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R .36 (E) dated the 21<sup>st</sup> January,2013.