

[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.2/2008-Central Excise

New Delhi, the 1<sup>st</sup> March, 2008

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 exempts the goods falling under the Chapter, heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 ( 5 of 1986), as are specified in column (2) of the Table below, when imported into India, from so much of the duty of excise leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the Table aforesaid.

*Explanation.* - For the purposes of this notification, the rates specified in column (3) of the said Table are *ad valorem* rates, unless otherwise specified.

Table

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Rate
(1)	(2)	(3)
1.	0402 91 10 and 0402 99 20	14%
2.	1107 10 00, 1107 20 00, 1108 11 00, 1108 12 00, 1108 13 00, 1108 14 00, 1108 19 10 and 1108 19 90	14%
3.	13 (except tariff item 1302 11 00)	14%
4.	1517 10 22, 1520 00 00, 1521 and 1522	14%
5.	1701 (except tariff item 1701 11 20), 1702 (except tariff item 1702 90 10) and 1704	14%
6.	18	14%
7.	1901 20 00, 1901 90 10, 1901 90 90, 1902 40 10, 1902 40 90, 1904, 1905 32 11 and 1905 32 90	14%
8.	20	14%
9.	2101 (except tariff items 2101 30 10, 2101 30 20 and 2101 30 90), 2102, 2103, 2104 and 2106 (except tariff items 2106 90 20 and 2106 90 92)	14%
10.	2201 (except tariff item 2201 90 10), 2202 (except tariff item 2202 90 10), 2207 20 00, 2209 00 10, 2209 00 20 and 2209 00 90	14%

11.	2402 10 10, 2402 10 20, 2402 90 20 and 2402 90 90	14%
12.	2503 00 10, 2515 12 20, 2515 12 90, 2523 21 00, 2523 30 00, 2523 90 10, 2523 90 20 and 2523 90 90	14%
13.	26	14%
14.	2707 and 2708	14%
15.	2710 11 11, 2710 11 12, 2710 11 13, 2710 11 19, 2710 11 20 and 2710 11 90	14% + Rs.15.00 per litre
16.	2710 19 10, 2710 19 20, 2710 19 50, 2710 19 60, 2710 19 70, 2710 19 80 and 2710 19 90	14%
17.	2710 19 30 and 2710 19 40	14% + Rs.5.00 per litre
18.	2711, 2712, 2713, 2714 and 2715	14%
19.	2801, 2802, 2803, 2804 (except tariff item 2804 40 10), 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2835, 2836, 2837, 2839, 2840, 2841, 2842, 2843, 2844 (except tariff item 2844 30 22), 2845 90 90, 2846, 2847 00 00, 2848, 2849, 2850, 2852 00 00, 2853 00 10, 2853 00 20, 2853 00 40, 2853 00 91 and 2853 00 99	14%
20.	29	14%
21.	3001, 3003, 3004, 3005, 3006 10 10, 3006 10 20, 3006 20 00, 3006 30 00, 3006 40 00, 3006 50 00, 3006 70 00 and 3006 91 00	14%
22.	3102, 3103, 3104 and 3105	14%
23.	32 (except tariff items 3215 90 10 and 3215 90 20)	14%
24.	33 (except tariff item 3307 41 00)	14%
25.	34	14%
26.	35	14%
27.	36	14%
28.	3701, 3702, 3703, 3704 and 3707	14%
29.	38 (except tariff items 3824 50 10, 3825 10 00, 3825 20 00 and 3825 30 00)	14%

30.	39 (except tariff items 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10)	14%
31.	4002, 4003 00 00, 4004 00 00, 4005, 4006, 4007, 4008 (except tariff items 4008 19 10, 4008 21 10 and 4008 29 20), 4009, 4010, 4011, 4012 90 10, 4012 90 20, 4012 90 30, 4012 90 41, 4012 90 49, 4012 90 50, 4012 90 90, 4013, 4014 90 10, 4014 90 20, 4014 90 30, 4014 90 90, 4015, 4016 and 4017	14%
32.	42	14%
33.	43	14%
34.	4401, 4403, 4404, 4406, 4408 (except tariff items 4408 10 30, 4408 31 30, 4408 39 30 and 4408 90 20), 4409, 4410, 4411, 4412, 4413 00 00, 4414 00 00, 4415, 4416, 4417 00 00, 4418, 4419, 4420 and 4421	14%
35.	45	14%
36.	4707	14%
37.	4802, 4803, 4804, 4805, 4806, 4807, 4808, 4809, 4810, 4811, 4812 00 00, 4813, 4814, 4816, 4818 (except tariff items 4818 40 10 and 4818 40 90), 4819 (except tariff item 4819 20 10), 4820, 4821, 4822 and 4823 (except tariff item 4823 90 11)	14%
38.	4908	14%
39.	5402, 5403, 5404 (except tariff items 5404 90 10, 5404 90 20 and 5404 90 90) and 5406	14%
40.	5501, 5502, 5503, 5504, 5505, 5506 and 5507	14%
41.	5601 22 00	14%
42.	5902 10 10 and 5902 10 90	14%
43.	64	14%
44.	65	14%
45.	66	14%
46.	6702, 6703 and 6704	14%
47.	68	14%

48.	69 (except tariff item 6901 00 10)	14%
49.	70 (except tariff items 7018 10 10, 7018 10 20, 7020 00 11, 7020 00 12 and 7020 00 21)	14%
50.	7101, 7103, 7104 (except tariff item 7104 10 00), 7105, 7106 92 10, 7107 00 00, 7108, 7109 00 00, 7110, 7111 00 00, 7112, 7113, 7114, 7115, 7116, 7117 and 7118	14%
51.	72	14%
52.	73	14%
53.	74	14%
54.	75	14%
55.	76	14%
56.	78	14%
57.	79	14%
58.	80	14%
59.	81	14%
60.	82	14%
61.	83	14%
62.	8401, 8402, 8403, 8404, 8405, 8406, 8407, 8408, 8409, 8410, 8411, 8412, 8413, 8414, 8415, 8416, 8417, 8418, 8419, 8420, 8421, 8422, 8423, 8424 (except tariff item 8424 81 00), 8425, 8426, 8427, 8428, 8429, 8430, 8431, 8434, 8435, 8438, 8439, 8440, 8441, 8442, 8443, 8444, 8445, 8446, 8447, 8448, 8449, 8450, 8451, 8452 10 11, 8452 10 19, 8452 10 21, 8452 10 29, 8452 21 10, 8452 21 20, 8452 21 90, 8452 29 00, 8453, 8454, 8455, 8456, 8457, 8458, 8459, 8460, 8461, 8462, 8463, 8464, 8465, 8466, 8467, 8468, 8469 (except tariff items 8469 00 30 and 8469 00 40), 8470, 8471, 8472, 8473, 8474, 8475, 8476, 8477, 8478, 8479 (except tariff item 8479 89 92), 8480, 8481, 8482, 8483, 8484, 8486 and 8487	14%
63.	85 (except tariff items 8523 80 20, 8548 10 10, 8548 10 20 and 8548 10 90)	14%
64.	86	14%

65.	8701, 8702 10 91, 8702 10 92, 8702 10 99, 8702 90 20, 8702 90 91, 8702 90 92, 8702 90 99, 8704 10 10, 8704 21 10, 8704 21 20, 8704 21 90, 8704 22 11, 8704 22 19, 8704 22 90, 8704 23 11, 8704 23 19, 8704 23 90, 8704 31 20, 8705, 8706 00 11, 8706 00 19, 8706 00 31, 8706 00 41 and 8706 00 50	14%
66.	8706 00 29 and 8706 00 42	14% + Rs.10,000 per chassis
67.	8707, 8708 and 8709	14%
68.	8710 00 00, 8711, 8712, 8714, 8715 and 8716	14%
69.	8802 (except tariff item 8802 60 00) and 8803	14%
70.	8903, 8907 and 8908 00 00	14%
71.	9001 10 00, 9001 20 00, 9001 90 10, 9001 90 90, 9002, 9003, 9004, 9005, 9006, 9007, 9008, 9010, 9011, 9012, 9013, 9014, 9015, 9016, 9017 (except tariff items 9017 20 20, 9017 20 30 and 9017 20 90), 9018, 9019, 9020 00 00, 9022, 9023, 9024, 9025, 9026, 9027, 9028, 9029, 9030, 9031, 9032 and 9033 00 00	14%
72.	91	14%
73.	92	14%
74.	9302 00 00, 9303, 9304 00 00, 9305, 9306 and 9307 00 00	14%
75.	94 (except tariff item 9405 50 10)	14%
76.	95 (except tariff items 9504 40 00 and 9508 10 00)	14%
77.	9601, 9602, 9603, 9604 00 00, 9605, 9606 10 10, 9606 10 20, 9606 30 90, 9607, 9608, 9611 00 00, 9612, 9613, 9614 00 00, 9616, 9617 and 9618 00 00	14%

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(S.Bajaj)

Under Secretary to the Government of India