

NOTIFICATION
No. 6/2007-Central Excise

New Delhi, the 1st March, 2007
10 Phalgun, 1928 (Saka)

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. 6/2006-Central Excise, dated the 1st March, 2006 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E), dated the 1st March, 2006, namely:-

In the said notification,-

(I) in the preamble, in the proviso, for the words and figures “1st day of May, 2007”, the words and figures “1st day of May, 2009” shall be substituted;

(II) in the Table,-

(i) against S.No.3, for the entry in column (4), the entry “8%” shall be substituted;

(ii) against S.No. 7, in column (3), for item (2), the following shall be substituted, namely:-

“2. Pipes needed for delivery of water from its source to the plant (including the clear treated water reservoir, if any, thereof), and from there to the first storage point;

3. Pipes of outer diameter exceeding 20 cm when such pipes are integral part of the water supply projects.”;

(iii) after S.No.8A and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“8B.	8421 21 (except 8421 21 20)	Water purification equipment, based on following technologies:- (a) Ultra-filtration Technology using poly acrylonite membranes; or (b) Arsenic Removal Technology using ceramic micro-filtration membrane; or (c) Reverse Osmosis Technology using thin film composite membrane (TFC); or (d) Candle-less terracotta water filtration.	Nil	-
8C.	8421 21 20	Water filters functioning without electricity and pressurized tap water	Nil	-”;

(iv) against S.No.12, for the entry in column (4), the entry “8%” shall be substituted;

(v) against S.No.17, in column (3), for the entries (e) and (f), the entries “(e) DVD Drive/ DVD writers” and “(f) Flash memory” shall respectively be substituted;

(vi) against S.No.23, for the entry in column (4), the entry “8%” shall be substituted;

(vii) after S.No.54 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“54A.	8802	All goods	Nil	21
54B.	8803	Parts, of aircraft of heading 8802	Nil	22

(1)	(2)	(3)	(4)	(5)
54C.	8803	Parts of (i) goods falling under heading 8801; or (ii) goods falling under tariff item 8802 60 00	Nil	-";

(viii) against S.No.75, for the entries in columns (3) and (4), the entries "All goods" and "8%" shall respectively be substituted;

(ix) S.No. 88 and the entries relating thereto shall be omitted;

(III) in the Annexure, after Condition No. 20 and the entry relating thereto, the following conditions shall be inserted, namely:-

Condition No.	Conditions
21.	<p>If the aircraft is procured by-</p> <p>(a) Government of India, State Governments, Public Sector Undertakings of the Central Government or the State Governments; or</p> <p>(b) an operator or on his behalf for the purpose of operating scheduled air transport service or scheduled air cargo service;</p> <p>Explanation.- for the purposes of this entry,</p> <p>(a) "operator" means a person, organization or enterprise engaged in or offering to engage in aircraft operation;</p> <p>(b) "scheduled air transport service" means an air transport service undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, each flight being open to use by members of the public; and</p> <p>(c) "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, not open to use by passengers.</p>
22.	<p>If –</p> <p>(i) intended for servicing, repair or maintenance of aircraft owned by Government of India, State Governments, Public Sector Undertakings of the Central Government or the State Governments; or</p> <p>(ii) intended for servicing, repair or maintenance of aircraft, which is used for operating scheduled air transport service or scheduled air cargo service, as the case may be.</p> <p>Explanation.- The expressions "operator", "scheduled air transport service" and "scheduled air cargo service" shall have the meanings respectively assigned to them in condition 21 above."</p>

[F.No.334/1/2007-TRU]

(S.Bajaj)

Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.96(E), dated the 1st March, 2006, and was last amended by notification No. 48/2006-Central Excise, dated the 30th December, 2006 and published vide number G.S.R. 804(E), dated the 30th December, 2006.