

Annexure - 1

Introduction of Central Excise Levy under Notification 1/2011 and 2/2011

	Chapter heading or sub heading	Description of Excisable Goods	1%	5%
1	1302 19 20, 1302 19 30	Cashew shell liquid (CNSL)	yes	Yes
2	1404 90 50	Indian Katha	yes	No
3	1501 00 00	All goods	yes	No
4	1502	All goods	yes	No
5	1503 00 00	All goods	yes	No
6	1504 , 1505, 1506	All goods	yes	No
7	1516 10 00	All goods	yes	No
8	151710	Margarine	yes	yes
9	16	All goods	yes	No
10	1901 10	All goods put up in unit containers	yes	No
11	1902 other than 1902 40 10and 1902	All goods	yes	No
12	1903 00 00	All goods	yes	No
13	1904 10 20	Paws, Mudi and the like	yes	yes
14	20	All goods	yes	yes
15	2101	Coffee or tea pre-mixes	yes	yes
16	2103	Sauces, ketchup and the like and preparations therefor	yes	yes
17	2104	Soups and broths and preparations there of	yes	yes
18	2105 00 00	All goods	yes	No
19	2106 90	All kinds of food mixes, including instant food mixes	yes	yes
20	2106 90 30	Betelnut product known as 'Supari'	yes	yes
21	2106 90 92	Sterilized or Pasteurised miltone	yes	No
22	2106 90 99	(i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients	yes	yes
23	2202 90 10	All goods	yes	yes
24	2202 90 20	All goods	yes	No
25	2202 90 30	Flavoured Milk of Animal origin	yes	yes
26	2202 90 90	Tender coconut water	yes	yes
27	26 or Any other Chapter	Fly ash	yes	yes
28	2701	All goods	yes	No
29	2702	All goods	yes	No
30	2703	All goods	yes	No
31	2704	All goods	yes	No
32	2706	All goods	yes	No
33	28 or 38	Silicon in all forms	yes	yes
34	2847 00 00	Medicinal grade hydrogen peroxide	yes	yes
35	28,29 or 30	Anaesthetics	yes	yes
36	28	Potassium Iodate	yes	yes
37	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio - chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specifi ed in such books or pharmacopoeia	yes	yes
38	30	Intravenous fluids, which are used for sugar, electrolyte or fluid replenishment	yes	yes
39	3002 20 or 3002 30 00	Vaccines (other than those specified under the National Immunisation Program)	yes	No
40	31	All goods, other than those which are clearly not to be used as fertilisers	yes	yes
41	3215 90 10	Fountain pen ink	yes	No
42	3215 90 20	Ball pen ink	yes	No
43	3215 90 40	Drawing ink	yes	yes
44	3306 10 10	Tooth Powder	yes	yes

45	3406 00 10	Candles	yes	yes
46	3824 50 10	Ready -mix concrete(RMC)	yes	No
47	39	Products of jute and phenolic resins manufactured by pultrusion process, containing at least forty per cent. by weight of jute	yes	yes
48	3903	Unexpanded polystyrene beads purchased by the Malaria Research Centre	yes	yes
49	3916 10 20, 3916 20 11, 3916 20 91 or	Canes of polymers, plastics or vegetable products	yes	No
50	39 or 40	Nipples for feeding bottles	yes	yes
51	4015	Surgical rubber gloves or medical examination rubber gloves	yes	yes
52	44 or any Chapter	Resin bonded bamboomat board, with or without veneer in between	yes	yes
53	4410 or 4411	Coir composite boards, coir matting boards, coir boards	yes	yes
54	4601	All goods	yes	No
55	4602	All goods	yes	No
56	4701 00 00	All goods	yes	No
57	4702 00 00	All goods	yes	No
58	4703	All goods	yes	No
59	4704	All goods	yes	No
60	4705	All goods	yes	No
61	4706	All goods	yes	No
62	48 or any chapter	Leather board	yes	Yes
63	4802	Writing or printing paper for printing of educational textbooks	yes	Yes
64	4802	Paper or paperboard, in the manufacture of which, (i) the principal process of lifting the pulp is done by hand; and (ii) if power driven sheet forming equipment is used, the Cylinder Mould Vat does not exceed 40 inches	yes	Yes
65	4817	Letters, envelops, lettercards and plain postcards	yes	No
66	4818 40 10	All goods	yes	Yes
67	4818 40 90	All goods	yes	Yes
68	4820	Notebooks and exercise books	yes	Yes
69	4909	All goods	yes	No
70	4910	All goods	yes	No
71	5601 10 00	All goods	yes	No
72	57	The following goods, namely: - (a) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations ; (b) 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 (c) Other carpets and other textile floor coverings of coconut fibres(coir) or jute, whether or not made up . Explanation .- For the purpose of Chapter 57 shall not include manually operated implements, used independently by hand, such as hooking guns, tufting guns and knitted guns.	yes	yes
73	5805	All goods	yes	No
74	5807	All goods	yes	No
75	5906 10 00	Adhesive tapes of a width not exceeding 20 cm	yes	yes
76	6305	Laminated jute bags	yes	yes
77	6602 00 00	All goods	yes	yes
78	68 or 69	Sand lime bricks	yes	yes
79	69	Burnt Clay tiles conforming to IS specification No.3367 - 1975	yes	yes

80	69	Ceramic tiles , on which the appropriate duty of excise under the First Schedule, or as the case may be, the additional duty leviable under the Customs Tariff Act, 1975 (51 of 1975) has already been paid, subjected to the process of printing, decorating or ornamenting in a factory which does not have the facilities (including plant and equipment) of producing ceramic tiles .	yes	yes
81	6901 00 10	All Goods	yes	No
82	6904 10 00	All goods	yes	yes
83	6905 10 00	Roofing tiles	yes	yes
84	70	Glassware produced by mouth blown process	yes	yes
85	7015 10	Glasses for corrective spectacles and flint buttons	yes	yes
86	7020 00 11, 7020 00 12 or 7020 00 21	All Goods	yes	No
87	7104 10 00	All goods	yes	No
88	71 13	Articles of jewellery manufactured or sold under a brand name Explanation . - 1. For the purpose of this or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person . 2. Hallmarking of the jewellery shall not be considered to be branding. 3. An identity put by a jeweller or the job - shall not be considered as brand name.	yes	yes
89	71 14	Articles , other than jewellery, of (a) gold, (b) silv er, (c) platinum, (d) palladium, (e) rhodium, (f) iridium, (g) osmium, or (h) ruthenium, manufactured or sold under a brand name. Explanation . - 1. For the purpose of this or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person . 2. An identity put by a jeweller or the job - shall not be considered as brand name. anything (other than ornaments), in a finished form, made of, or manufactured from or containing, gold and includes any gol d coin and broken pieces of an article of gold but does not include primary gold, that is to say, gold in any unfinished or semi - finished form including ingots, bars, blocks slabs, billets, shots, pellets, rods, sheets, foils and wires.	yes	yes
90	7310 or 7326 or any other Chapter	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	yes	yes
91	7321 or 7418 19 or 7419 99	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel, copper or copper alloy	yes	yes
92	7319	Sewing needles	yes	yes
93	7323 or 7418 or 7615	All goods other than parts and pressure cookers	yes	yes
94	8215	All goods	yes	yes

95	8421 21 20	Water filters functioning without electricity and replaceable kits thereof	yes	yes
96	8445, 8448, 8483 (except 8483 10 10)	Goods required by a jute mill for making jute textiles	yes	yes
97	844250	Printing blocks and printing types	yes	yes
98	8452	Sewing machines other than those with inbuilt motors	yes	yes
99	8479	Briquetting plant and machinery using agri - municipal waste	yes	yes
100	8479	Composting Machines	yes	No
101	8517 or 8525 60	Mobile handsets including Cellular Phones and Radio trunking terminals	yes	yes
102	8517	Wireless data modem cards with PCMCIA or USB or PCI express ports	yes	yes
103	8523	The following goods, namely: - (a) Recorded audio compact discs (CDs); (b) Recorded video compact discs (VCDs); (c) Recorded digital video discs (DVDs) ;	yes	yes
104	8523	The following goods, namely: - (a) Sound recorded magnetic tapes of width not exceeding 6.5 millimeters, whether in spools, or reels or in other form of packing; (b) Recorded media for television and sound recording such as video tapes and video discs ; (c) Recorded audio cassettes	yes	No
105	8523 52	Recorded smart cards	yes	yes
106	8523 59 10	Recorded proximity cards and tags	yes	yes
107	8601 to 8606	All goods (except Railway track machines falling under tariff item 8640 00 00)	yes	yes
108	8712	Bicycles and other cycles	yes	yes
109	8801	All goods	yes	No
110	8804	All goods	yes	No
111	8805	All goods	yes	No
112	8901	All goods	yes	No
113	8904	All goods	yes	No
114	8905	All goods	yes	No
115	8906 90 00	All goods	yes	No
116	9001 40, 9001 50 00, or 9001 90 90	Spectacle lenses and intraocular lenses	yes	yes
117	9004 90	Spectacles	yes	yes
118	9017	Drawing instruments	yes	No
119	9017 , 8486 40 00	Mathematical calculating instruments and pantographs	yes	yes
120	9017	Other drawing and marking out instruments	yes	yes
121	9027	Kits manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, for testing narcotic drugs and psychotropic substances Explanation. -For the purposes of this entry , - respectively assigned to them in clause (xiv) and clause (xxiii) of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985); of chemical reagents in small bottles for testing narcotic drugs and psychotropic substances manufactured by M/s. Hindustan Antibiotics Limited, Pimpri, including test tubes droppers, test plates and similar other accessories supplied with such kits	yes	yes
122	9301	Military weapons, other than revolvers, pistols, swords cut lasses, bayonets, lances etc.	yes	No
123	9404	Coir products	yes	yes
124	9404	Products wholly made of quilted textile materials	yes	yes
125	9405	Hurricane lanterns	yes	No
126	9405 50 31	Kerosene pressure lantern	yes	yes
127	95	Sports goods other than articles and equipments for general physical exercise	yes	yes

128	9606	Buttons of plastics or base metals, not covered with textile materials; buttons of coconut shell or wood; other buttons ;	yes	No
129	9608	Following goods, namely: - (i) Pens of value not exceeding Rs. 200 per piece ; (ii) Ball point pens of value not exceeding Rs. 200 per piece ; (iii) Refills of ball point pens specified in (ii) above;	yes	yes
130	9608, 9609	Pencils , pencil leads	yes	No
131	9609	C rayons, pastels, drawing charcoals, writing or	yes	No