[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 04/2014 - Central Excise

New Delhi, the 17th February, 2014

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. 12/2012-Central Excise, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 163(E), dated the 17th March, 2012, namely:-

In the said notification,-

(A) in the opening paragraph, for the proviso, the following provisos shall be substituted, namely:-

"Provided that nothing contained in this notification shall apply to the goods specified against serial number 296 and 297 of the said Table after the 31st day of March, 2015:

Provided further that nothing contained in this notification shall apply to goods specified against serial number 345 to 369 of the said Table after the 30th day of June, 2014.";

(B) in the Table,-

(i) for serial number 263A and the entries relating thereto, the following serial number and the entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"263A	8517	(i) Mobile handsets including cellular phones	6%	-
		(ii) Mobile handsets including cellular phones	1%	16";

(ii) against serial number 273, in column (3),-

(a) in item (iii), the words, letters, and figures "and Sports Utility Vehicles specified at Sl. No. 284A" shall be omitted;

(b) item (iv) and the corresponding entries in columns (4) and (5) shall be omitted;

(iii) after serial number 344 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"345	84 (except 8424 81 00, 8432, 8433, 8436,8437, 8452 10 12, 8452 10 22, 8452 30, 8452 90, 8469 00 30, 8469 00 40, 8479 89 92)	All goods	10%	-
346	85 (except 8548 10)	All goods	10%	-
347	87	The following goods namely:- (i) Motor vehicles falling under headings 8702 and 8703 cleared as ambulances duly fitted with all fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles;	8%	-
		(ii) Motor vehicles falling under 8702 and 8703 for transport of up to thirteen persons, including the driver (other than three wheeled motor vehicles for transport of up to seven persons), which after clearance has been registered for use solely as	8%	26

		ambulance; (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. 356), which after clearance have been registered for use solely as taxi. (iv) Sports Utility Vehicles specified against Sl. No. 356, which after clearance have been registered for use solely as taxi.	 80% of the excise duty paid at the time of clearance 80% of the excise duty paid at the time of clearance	 26 26
348	8701	Road tractors for semitrailers of engine capacity more than 1800 cc	8%	-
349	8702 10 91, 8702 10 92, 8702 10 99, 8702 90 91, 8702 90 92, 8702 90 99	Motor vehicles for the transport of ten or more persons, including the driver.	8%	-
350	8703	Hybrid motor vehicles ***Explanation. -*** For the purpose of this entry,- "hybrid motor vehicle" means a motor vehicle, which uses a combination of battery powered electric motor and an internal combustion engine to power the vehicle to drive trains, but does not include such micro-hybrid motor vehicle with start and stop technology, using battery powered electric motor only while in static condition.	8%	-
351	8703	Three wheeled vehicles for transport of not more than seven persons, including the driver.	8%	-
352	8704	Motor vehicles, other than petrol driven dumpers of tariff item 8704 10 90.	8%	-
353	8704 10 90	Petrol driven dumpers	20%	-
354	8702, 8703	Following motor vehicles of length not exceeding 4000 mm, namely:- (i) Petrol, liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (ii) Diesel driven vehicles of engine capacity not exceeding 1500 cc. ***Explanation.-*** For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	8%	-
355	8702 and g 8703	Following motor vehicles, namely:- (i) Motor vehicles of engine capacity not exceeding 1500 cc; and (ii) Motor vehicles of engine capacity exceeding 1500 cc. (other than motor motor vehicles specified against entry at Sl. No. 356).	 20% 24%	 - -
356	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. **Explanation-** 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	24%	-
357	8702,8703	Hydrogen vehicles based on fuel cell technology ***Explanation.-***For the purposes of this entry, "Hydrogen Vehicle" means a motor vehicle, that converts the chemical energy of hydrogen to mechanical energy by reacting hydrogen with oxygen in a fuel cell to run electric motor to power the vehicle drive trains	8%	-
358	8702, 8703, 8704	Three or more axled motor vehicles for transport of goods or for transport of eight or more persons,	8%	-

		including the driver (other than articulated vehicle) ***Explanation.-*** For the purposes of this entry, "articulated vehicle" means a motor vehicle to which a trailer is attached in such a manner that part of the trailer is superimposed on, and a part of the weight of the trailer is borne by the motor vehicle		
359	8702,8703, 8704 or 8716	(1)Motor vehicles manufactured by a manufacturer, other than the manufacturer of the chassis- (i) for the transport of more than six persons but not more than twelve persons, excluding the driver, including station wagons; (ii) for the transport of more than twelve persons, excluding the driver; (iii) for the transport of not more than six persons, excluding the driver, including station wagons; (iv) for the transport of goods, other than petrol driven; (v) for the transport of goods, other than mentioned against (iv). (2) Vehicles of heading 8716 manufactured by a manufacturer, other than the manufacturer of the chassis. ***Explanation.-***For the purposes of entries (1) and (2), the value of vehicle shall be the value of the vehicle excluding the value of the chassis used in such vehicle	 20% 8% 20% 8% 20% 8%	30 30
360	8706 00 11, 8706 00 19	Chassis fitted with engines, for the tractors of heading 8701	8%	-
361	8706 00 21 or 8706 00 39	The following goods, namely:- (i) Chassis for use in the manufacture of battery powered road vehicles; (ii) Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle).	 8% 8%	 2 -
362	8706 00 43 or 8706 00 49	The following goods, namely:- (i) Chassis for use in the manufacture of battery powered road vehicles; (ii)Chassis for three or more axled motor vehicle (other than chassis for articulated vehicle); (iii)Motor chassis for vehicles of heading 8704 (other than petrol driven) fitted with engines, whether or not with cab.	 10% 10% 10%	 2 - -
363	8706 00 43	For dumpers, other than petrol driven, other than those designed,- (a) for use off the highway; (b) with net weight (excluding pay-load) exceeding eight tonnes; and (c) for maximum pay-load capacity not less than 10 tonnes.	10%	-
364	8706 00 49	Motor chassis for vehicles of heading 8704 (petrol driven) fitted with engines, whether or not with cab.	10%	-
365	8706 0029	All goods	10%	-
366	8706 00 42	All goods	9%	-
367	8706 00 31 or 8706 00 41	Chassis fitted with engines for three wheeled motor vehicles	8%	-
368	8711	Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars	8%	-
369	8716	Trailers and semitrailers; other vehicles, not mechanically propelled; parts thereof	8%	-";

(C) in the ANNEXURE, in condition number 43, in the second column relating to Conditions, for the words "within a period of thirty six months", the words " within a period of sixty months" shall be substituted.

[F.No. 334/3/2014-TRU]

(Akshay Joshi)
Under Secretary to the Government of India

Note: *The principal notification No. 12/2012-Central Excise, dated the 17th 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 17th March, 2012 and last amended vide notification No. 03/2014-Central Excise, dated the 3rd February, 2014 published vide number G.S.R.75 (E), dated the 3rd February, 2014.*