

[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)

New Delhi, the 17<sup>th</sup> March, 2012

**Notification No. 18/2012-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 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, 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.

Table

Sl.No (1)	Chapter or heading or sub-heading or tariff item of the First Schedule (2)	Rate (3)
1.	1107, 1108 (except 1108 20 00)	12%
2.	13	12%
3.	1517 10 22, 1520 00 00, 1521, 1522	12%
4.	1701 (except 1701 13 20 and 1701 14 20), 1702 (except 1702 90 10), 1704	12%
5.	18	12%
6.	1901 20 00, 1901 90 10, 1901 90 90, 1902 40 10, 1902 40 90, 1904, 1905 32 11, 1905 32 19, 1905 32 90	12%
7.	1905 31 00, 1905 90 10, 1905 90 20	6%
8.	20	6%
9.	2101 (except 2101 30 10, 2101 30 20, 2101 30 90), 2102, 2103, 2104, 2106 (except 2106 90 20 and 2106 90 92)	12%
10.	2201 (except 2201 90 10), 2202 (except 2202 90 10 and 2202 90 20), 2207 20 00, 2209	12%
11.	2202 90 20	6%
12.	2503 00 10, 2515 12 20, 2515 12 90, 2523 10 00, 2523 21 00, 2523 30 00, 2523 90 10, 2523 90 20, 2523 90 90	12%
13.	26	12%
14.	2707, 2708, 2710 19 10, 2710 19 20, 2710 19 50, 2710 19 60, 2710 19 70, 2710 19 80, 2710 19 90, 2711, 2712, 2713, 2714, 2715	14%
15.	2710 12 11 to 2710 12 90, 2710 20 00	14% +

		₹ 15 per litre
16.	2710 19 30, 2710 19 40	14% + Rs. 5 per litre
17.	28 (except 2804 40 10, 2844 30 22, 2845 10 00, 2845 90 10, 2853 00 30)	12%
18.	29	12%
19.	3001, 3003, 3004, 3005, 3006 (except 3006 60 10, 3006 60 20, 3006 60 30, 3006 92 00)	6%
20.	3102, 3103, 3014, 3105	12%
21.	32 (except 3215 90 10 and 3215 90 20)	12%
22.	3301, 3302, 3303, 3304, 3305, 3306, 3307 (except 3307 41 00)	12%
23.	34	12%
24.	35	12%
25.	36	12%
26.	3701, 3702,3703,3704 and 3707	12%
27.	38 (except 3824 50 10, 3825 10 00, 3825 20 00, 3825 30 00)	12%
28.	39 (except 3916 10 20, 3916 20 11, 3916 20 91 and 3916 90 10)	12%
29.	4002, 4003 0000, 4004 00 00, 4005, 4006, 4007, 4008 (except 4008 19 10, 4008 21 10 and 4008 29 20), 4009, 4010, 4011, 4012 90 10 to 4012 90 90, 4013, 4014 (except 4014 10 10, 4014 10 20), 4015, 4016, 4017	12%
30.	42	12%
31.	43	12%
32.	4401, 4403, 4404, 4406, 4408 (except 4408 10 30, 4408 31 30, 4408 3930, 4408 90 20), 4409, 4410, 4411, 4412,4413 00 00, 4414 00 00, 4415, 4416, 441700 00, 4418, 4419, 4420, 4421	12%
33.	45	12%
34.	4707	12%
35.	4802, 4804, 4805, 4806 20 00, 4806 40 10, 4807, 4808, 4810	6%
36.	4803, 4806 (except 4806 20 00 and 4806 40 10) 4809, 4811, 4812 00 00, 4813, 4814, 4816, 4818, 4819 (except 4819 20 10) 4820, 4821, 4822, 4823 (except 4823 90 11)	12%
37.	4908	12%
38.	5004,5005, 5006, 5007	12%
39.	5105,5106,5107,5108,5109,5110,5111,5112, 5113	12%
40.	5204, 5205, 5206, 5207, 5208, 5209, 5210, 5211, 5212	12%
41.	5302, 5305, 5306, 5307 (except 5307 10 90), 5308 (except 5308 10 10, 5308 10 20, 5308 10 90) 5309, 5310, 5311	12%
42.	54	12%
43.	55	12%
44.	56	12%
45.	57	12%
46.	5801 (except 5801 35 00),5802, 5803, 5804 (except 5804 3000), 5806, 5808, 5809, 5810, 5811	12%
47.	59	12%
48.	60	12%
49.	61	12%
50.	62	12%

51.	6301, 6302, 6303, 6304, 6305, 6306, 6307, 6308 00 00	12%
52.	64	12%
53.	6501, 6502, 6504 00 00 00, 6505, 6506, 6507 00 00	12%
54.	6601, 6602 00 00	6%
55.	6603	12%
56.	6702, 6703, 6704	12%
57.	68	12%
58.	69 (except 6901 00 10, 69 04 10 00)	12%
59.	69 04 10 00	6%
60.	70 (except 7012 00 00, 7018 10 10, 7018 10 20, 7020 00 11, 7020 00 12, 7020 00 21)	12%
61.	7101, 7103, 7104 (except 7104 10 00) 7105, 7106, 7107 00 00, 7108, 7109 00 00, 7110, 7111 00 00, 7112, 7113, 7114, 7115, 7116, 7118	12%
62.	7117	6%
63.	72	12%
64.	73	12%
65.	7401, 7402, 7403, 7404, 7405 00 00, 7406, 7407, 7408, 7409, 7410, 7411, 7412, 7413 00 00, 7415, 7418, 7419	12%
66.	7501, 7502, 7503, 7504 00 00, 7505, 7506, 7507, 7508	12%
67.	76	12%
68.	7801, 7802, 7804, 7806	12%
69.	79 (except 7906)	12%
70.	8001, 8002, 8003, 8007	12%
71.	81	12%
72.	82 (except 8215)	12%
73.	8215	6%
74.	83	12%
75.	8401 to 8423, 8424 (except 8424 81 00) 8425 to 8431, 8434, 8435, 8438 to 8451, 8452 (except 8452 10 12, 8452 10 22, 8452 30 10, 8452 30 90, 8452 90 11, 8452 90 19, 8452 90 91, 8452 90 99), 8453 to 8468, 8469 (except 8469 00 30, 8469 00 40), 8470 to 8478, 8479 (except 8479 89 91, 8479 89 92), 8480 to 8484, 8486, 8487	12%
76.	8501 to 8519, 8521, 8522, 8523, 8525 to 8533, 8534 00 00, 8535 to 8547, 8548 90 00	12%
77.	8601 to 8604 (except 8604 00 00), 8605 00 00, 8606	6%
78.	8604 00 00, 8607, 8608, 8609 00 00	12%
79.	8701, 870 2 10 91 to 8702 10 99, 8702 90 13, 8702 90 20 to 8702 90 99, 8703 10 10, 8703 90 10, 8704 10 10, 8704 21 10 to 8704 31 20, 8704 32 11, 8704 90 11, 8704 90 12, 8705, 8706 00 11, 8706 00 19, 8706 00 31, 8706 00 41, 8706 00 50, 8707 to 8709, 8710 00 00, 8711 to 8716 (except 8713)	12%
80.	8802 (except 8802 60 00), 8803	12%
81.	8903, 8907, 8908 00 00	12%
82.	9001 (except 9001 40 10, 9001 40 90, 9001 50 00), 9002 to 9008, 9010 to 9016, 9017 (except 9017 2010, 9017 20 20, 9017 20 30, 9017 20 90) 9018, 9019, 9020 00 00, 9022 to 9032, 9033 00 00	12%
83.	91	12%
84.	9201, 9202, 9205, 9206 00 00, 9207, 9208, 9209	12%
85.	93 (except 9301)	12%

86.	94 (except 9405 50 10)	12%
87.	9503 to 9508 (except 9508 10 00)	12%
88.	9601, 9602, 9603, 9604 00 00, 9605, 9606 (except 9606 21 00, 9606 22 00, 9606 29 10, 9606 29 90, 2606 30 10) 9607, 9608, 9611 00 00, 9612, 9613, 9614 00 00, 9616, 9617, 9618 00 00	12%

2. This notification shall come into force on the date of its publication in the official Gazette.

[F.No.334/1/2012-TRU]



(Raj Kumar Digvijay)  
Under Secretary to the Government of India