

[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  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

**NOTIFICATION No. 23/2018-Central Excise**

New Delhi, the 5<sup>th</sup> December, 2018

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 directs that each of the notifications of the Government of India, Ministry of Finance (Department of Revenue), specified in column (2) of the Table given below shall be amended or further amended, as the case may be, in the manner as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial Number	Notification number and Date	Amendments
(1)	(2)	(3)
1.	22/2003-Central Excise dated the 31 <sup>st</sup> March, 2003 [G.S.R 265(E), dated the 31 <sup>st</sup> March, 2003]	<p>In the notification,-</p> <p>(a) in the opening paragraph, -</p> <p>(i) the words, figures and brackets “read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978),” shall be omitted;</p> <p>(ii) in clause (a), for the words and figures “all goods specified in Annexure-I to this notification,” the words, figures and brackets “Fuel and lubricants for captive power plants including captive generating sets, raw materials and consumables falling under Fourth Schedule to the Central Excise Act, 1944(1 of 1944) and any other item falling under Fourth Schedule to the Central Excise Act, 1944(1 of 1944) required within the user industry in relation to production for export goods or services with the prior approval of the Board of Approval or Inter Ministerial Standing Committee.” shall be substituted;</p> <p>(iii) in clause (b), for the words and figures “all goods specified in Annexure-II to this notification,” the words, figures and letter “High Speed Diesel oil for power generating sets as approved by the Board of Approval”, shall be substituted and for the words</p>

	<p>and figures “as specified in Annexure-III” the words and letter “as specified in Annexure - B” shall be substituted;</p> <p>(iv) in clause (c), for the words and figures “all goods specified in Annexure-IV to this notification,” the words, figures and brackets “Consumables including lubricants falling under Fourth Schedule to the Central Excise Act, 1944(1 of 1944) for Capital Goods for spawning Hatchery, Aqua Farm, Processing Plant, Chilling unit(cold storage) and Feed plant and for Material handling equipments, namely, fork-lifts, over-head cranes, mobile cranes, crawlers cranes, hoists and stackers, and High Speed Diesel oil for power generating sets as approved by the Board of Approval.” shall be substituted ;</p> <p>(v) in clause (d), for the words and figures “all goods specified in Annexure-V to this notification,” the words, figures and brackets “Hydraulic Oil, Lubricants, and Consumables falling under Fourth Schedule to the Central Excise Act, 1944(1of 1944)” shall be substituted ;</p> <p>(vi) in clause (e),-</p> <p>(A) for the words, figures and brackets “all goods specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986),” the words, figures and brackets “all goods specified in Fourth Schedule to the Central Excise Act, 1944 (1 of 1944)” shall be substituted;</p> <p>(B) for the words, figures and brackets,- “ from the whole of , -</p> <p>(i) the duty of excise leviable thereon under section 3 of the Central Excise Act, 1944 (1 of 1944);</p> <p>(ii) the additional duty of excise, if any, leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and</p> <p>(iii) the additional duty of excise, if any, leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 ( 40 of 1978),”, the words, figures and brackets “from the whole of the duty of excise leviable thereon under section 3 of the Central Excise Act, 1944 (1 of 1944)” shall be substituted ;</p> <p>(vii) in condition 5, for the words and figures “20 of the Central Excise Rules, 2002”, the words and figures “16 of the Central Excise Rules, 2017” shall be substituted;</p> <p>(b) in the paragraph 4, for the words and figures “as specified in Annexure-V” the words and figures “as specified in Sl. No. 23 to 53 of Annexure-A, procured without payment of duty prior to</p>
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		<p>30.06.2017" shall be substituted;</p> <p>(c) in paragraph 5,-</p> <p>(A) in clause (a), for the words and figures "14 to 26 in Annexure -I" the words and figures "10 to 22 of Annexure-A, procured without payment of duty prior to 30.06.2017" shall be substituted;</p> <p>(B) in clause (b), for the words and figures "4 to 12 in Annexure -I" the words, figures and letter "1 to 9 of Annexure-A, procured without payment of duty prior to 30.06.2017" shall be substituted;</p> <p>(d) in paragraph (6), for the words and figures "No. 106/58-Customs dated the 29<sup>th</sup> March, 1958" the words and figures "No. 36/2017 – Customs dated the 30<sup>th</sup> June 2017" shall be substituted;</p> <p>(e) in paragraph (8), in first proviso,-</p> <p>(A) in clause (i) for the words "amount equal to the excise duty on the depreciated value thereof and at the rate in force on the date of clearance" the words " amount equal to the excise duty but for exemption on the depreciated value thereof" shall be substituted;</p> <p>(B) in clause (iii), after the words "excise duty leviable", the words "but for exemption" shall be inserted, and the words "and at the rates in force on the date of payment of such excise duty" shall be omitted;</p> <p>(f) in the paragraph (10B), after the words "on payment of duty", the words "but for exemption" shall be inserted;</p> <p>(g) after paragraph 13, in the Explanation,-</p> <p>(A) in serial number (xi) for the words, figures and letters "Annexure-I to Appendix 14-I-G of Handbook of Procedures, volume 1", the words, figures and letter "Annexure to Appendix 6F of Foreign Trade Policy 2015-20" shall be substituted.</p> <p>(B) in serial number (xii), for the word and figures "Vol.2, 2004-09", the figures "2015-20" shall be substituted.</p> <p>(h) for the ANNEXURE-I, ANNEXURE –II, ANNEXURE –III, ANNEXURE –IV, ANNEXURE –V, following shall be substituted, namely:-</p>
<b>"ANNEXURE -A</b>		
<b>Sl. No.</b>	<b>Description of Goods</b>	
1.	Captive power plant including captive generating sets and transformers of capacity commensurate with the actual requirement of the unit and recommended by the Development Commissioner or Designated Officer. (For status holders, there shall be no requirement of recommendation by the Development Commissioner or Designated Officer).	
2.	Spares, fuel, lubricants, consumables and accessories for captive power plants including captive generating sets and spares,	

		consumables and accessories for transformers as approved by the said officer.
3.		Office Equipment including PABX, fax machines, video projection system, computer, laptop, server, spares and consumables thereof.
4.		Raw materials.
5.		Components.
6.		Consumables.
7.		Packaging materials.
8.		Tools, jigs, gauges, fixtures, moulds, dies, instruments and accessories and spares thereof.
9.		A Prototype or technical samples for each of the existing products for the purpose of product diversification, development or evaluation.
10.		Filters.
11.		Dripliers, Drip lines and Drip-fittings.
12.		Micro Sprinklers and Misters.
13.		Agriculture Sprinklers.
14.		Fertilizer Tanks.
15.		Valves.
16.		Fertilizer pumps and Chemical injection.
17.		Plant or parts thereof, seeds, saplings, tubers, bulbs, Rhizomes, roots cuttings, all types of grafts, tissue culture material, and other vegetatively propagated material utilized for sowing and planting.
18.		Crates drums and preservation media (such as acetic acid and vinegar).
19.		Grading Tables.
20.		Green House equipment, accessories, heated rooting tables, propagation trays, seeding machines.
21.		Growing media such as Peat Moss (including peat litres) (whether or not agglomerated), Pearlite /Vermiculate, Rockwool, Cocoa peat, Hydrocorn, Foam based medium and other cultivation medium.
22.		Fertiliser and chemicals for pre and post harvest treatments such as micro nutrients, plant and growth regulators and other organic and inorganic substances used for plant nutrition, insecticides, fungicides, weedicides, herbicides and the like.
23.		Hydraulic Excavators
24.		Pneumatic Compressors
25.		Jack Hammers
26.		Hydraulic Drilling Machines
27.		Line Drillers
28.		Front End Loaders
29.		Pneumatic Grinders
30.		Diamond Wire Saws
31.		Dressing Machine
32.		Core Drilling Machine
33.		Jet Burners
34.		Cranes
35.		Derricks
36.		Tippers and Dumpers
37.		Welding Machine
38.		Generating sets
39.		Steel Chains and Steel Ropes
40.		D-Shackles

41.	Diamond Wires
42.	Diamond Segments
43.	Tungsten Carbon Drill Rods
44.	Steel Feathers & Wedges
45.	Burner Nozzle
46.	Welding rods
47.	Hydraulic Oil and Lubricants
48.	Explosives
49.	Chisels, Hammers, Chain Pulley Blocks
50.	Steel Pillow Kits
51.	Dust Collector
52.	Consumables and Tools
53.	Spares upto a value of 5 per cent of the value of respective goods specified at Sl. No. 23 to Sl. No. 51 in each financial year.

**ANNEXURE -B**

<b>Sl. No.</b>	<b>Description of Goods</b>
1.	Live animals.
2.	Bird's eggs (fresh) in shells of heading 0404.
3.	Live trees and other plants; bulbs, roots and the like, cut flowers and ornamental foliage.
4.	Fresh vegetables; whole uncut sun dried vegetables; Fresh and uncut/sun dried roots and tubers of Chapter 7.
5.	Fresh and uncut/sun dried edible fruits and nuts of Chapter 8.
6.	Fresh or sun dried plants and parts of such plants.
7.	Silk worm cocoons and raw silk".

2.	23/2003- Central Excise dated the 31 <sup>st</sup> March, 2003 [G.S.R 266(E), dated the 31 <sup>st</sup> March, 2003]	<p>In the notification, -</p> <p>(a) In the TABLE,-</p> <p>(i) against Sr.No. 3, in Column (3), the words, figures and letters, "other than those referred to in Sr. Nos. 5, 5A, 6, 7 and 7A of this Table" shall be omitted;</p> <p>(ii) against Sr.No. 22, in Column (4), for the word and figures "paragraph 4.1.3", the word and figures " paragraph 4.03" shall be substituted;</p> <p>(iii) against Sr. No. 23, in Column (4), for the words and figures "Duty Free Replenishment Certificate in terms of paragraph 4.2", the words and figures "Duty Free Import Authorisation Scheme in terms of paragraph 4.25" shall be substituted;</p> <p>(b) in the ANNEXURE, -</p> <p>(i) against Sr.No. 2, the condition (ii) shall be omitted;</p> <p>(ii) against Sr.No. 11, for the words "Duty Free Replenishment Certificate", wherever they occur, the words "Duty Free Import Authorisation Scheme" shall be substituted;</p> <p>(c) in the Explanation II, in sub-clause (ii), for the words, figures, brackets and letters "Paragraph 8.3(a) and (b)" the words, figures, brackets and letters " Paragraph 7.03(a) and (b) " shall be substituted.</p>
3.	24/2003- Central	In the notification, -

	Excise dated the 31 <sup>st</sup> March, 2003 [G.S.R 267(E), dated the 31 <sup>st</sup> March, 2003]	(a) the words, figures and brackets “ read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978),” shall be omitted; (b) in clause (a) the words, figures and brackets “and additional duty of excise leviable thereon under section 3 of Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and additional duty of excise leviable thereon under the section 3 of Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978)” shall be omitted.
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[F.No. DGEP/EOU/40/2017]

(Dinesh Kumar Gupta)  
Director to the Government of India

Note:-

1. The principal notification No. 22/2003-Central Excise, dated the 31<sup>st</sup> March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 265 (E), dated the 31<sup>st</sup> March, 2003 and last amended by notification No. 31/2016-CE dated the 24<sup>th</sup> August, 2016 published vide G.S.R. – S.O. 2786(E) , dated the 24<sup>th</sup> August, 2016 .
2. The principal notification No. 23/2003-Central Excise, dated the 31<sup>st</sup> March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 266 (E), dated the 31<sup>st</sup> March, 2003 and last amended by notification No. 16/2017-CE dated 30.06.2017 published vide G.S.R. 737 (E), dated the 30<sup>th</sup> June, 2017.
3. The principal notification No. 24/2003-Central Excise, dated the 31<sup>st</sup> March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 267 (E), dated the 31<sup>st</sup> March, 2003.