

10<sup>th</sup> June, 2003.

### Notification No. 49 /2003 - Central Excise

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), 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 the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Schedule appended hereto, other than the goods specified in the Annexure appended hereto, and cleared from a unit located in the State of Uttaranchal or State of Himachal Pradesh, from the whole of the duty of excise or additional duty of excise, as the case may be, leviable thereon under any of the said Acts.

2. The exemption contained in this notification shall apply only to the following kinds of units, namely:-

(a) new industrial units which have commenced their commercial production on or after the 7<sup>th</sup> day of January, 2003;

(b) industrial units existing before the 7<sup>th</sup> day of January, 2003, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty five per cent, on or after the 7<sup>th</sup> day of January, 2003.

3. The exemption contained in this notification shall apply to any of the said units for a period not exceeding ten years from the date of publication of this notification in the Official Gazette or from the date of commencement of commercial production, whichever is later.

#### SCHEDULE

Sl. No.	Activity	4/6digitExcise classification HeadingNo./Sub- heading No.	Sub- class under NIC classification 1998	ITC(HS), classification 4/6/8 digit
1.	Floriculture	-	-	0603/060120/ 06029020/ 06024000
2.	Medicinal herbs and aromatic herbs- processing	-	-	
3.	Honey	-	-	040900
4.	Horticulture and Agro based industries such as  (a) Sauces, Ketchup and the other goods of heading No. 21.03  (b) Fruit Juices and fruit pulp  (c) Jams, Jellies, vegetable	21.03  2202.40  20.01	15135 - 15137 and 15139	

	juices, puree, pickles and other goods of heading No. 20.01  (d) Preserved fruits and vegetables  (e) Processing of fresh fruits and vegetables including packaging  (f) Processing, preservation, packaging of mushrooms.			
5.	Food processing industry excluding those included in the negative list as per Annexure	19.01 to 19.04		
6.	Sugar and its byproducts	-	-	17019100
7.	Silk and silk products	50.04 50.05	17116	
8.	Wool and wool products	51.01 to 51.12	17117	
9.	Woven fabrics ( Excisable garments)	-	-	6101 to 6117
10.	Sports goods and articles and equipments for general physical exercise and equipment for adventure sports/ activities, tourism	9506.00		
11.	Paper and paper products excluding those in negative list as per Annexure	-	-	-
12.	Pharmaceutical products	30.03 to 30.05		
13.	Information and Communication Technology Industry  Computer hardware Call centres	84.71	30006/7	
14.	Bottling of Mineral water	2201		
5.	Eco- tourism  Hotels, resorts, spa, entertainment/ amusement parks and ropeways	-	55101	
16.	Industrial gases(based on			

	atmosphere fraction)			
17.	Handicrafts			
18.	Non- timber forest product based industries			

## ANNEXURE

Sl. No.	Activity	Excise classification Chapter/ headingNo. sub-heading No.	Sub- class under NIC Classification 1998
1.	Tobacco and tobacco products including cigarettes and pan masala	24.01 to 24.04 and 2106	1600
2.	Thermal Power Plant ( coal and oil based)		40102/40103
3.	Coal washeries or dry coal processing		
4.	Inorganic chemicals excluding medicinal grade oxygen (2804.11), medicinal grade hydrogen peroxide (2847.11), compressed air (2851.30)	28	
5.	Organic chemicals excluding Provitamins or vitamins, hormones (29.36), Glycosides (29.39), sugars (29.40) Sugar reproduction by synthesis not allowed as also downstream industries for sugar	29	24117
6.	Tanning and dyeing extracts, tanins and their derivatives, dyes, colors, paints and varnishes, putty, fillers and other mastics, inks	32	24113/24114
7.	Marble and mineral substances not classified elsewhere	25.04 25.05	14106/14107
8.	Flour mill or rice mill	11.01	15311
9.	Foundries using coal		
10.	Mineral fuels, mineral oils and products of their distillation; Bituminous substances : Mineral waxes	27	
11.	Synthetic rubber products	40.02	24131
12.	Cement clinkers and asbestos, raw including fiber	2502.10 2503.00	
13.	Explosive (including industrial explosives, detonators and fuses, fireworks, matches, propellant powders and other	36.01 to 36.06	24292

	goods of heading No.36.01 to 36.06)		
14.	Mineral and chemical fertilizers	31.02 to 31.05	2412
15.	Insecticides, fungicides, herbicides and pesticides ( basic manufacture and formulation)	3808.10	24211/24219
16.	Fibre glass and articles thereof	70.14	26102
17.	Manufacture of pulp- wood pulp, mechanical or chemical ( including dissolving pulp)	47.01	21011
18.	Branded aerated water or soft drinks ( non- fruit based)	2201.20 2202.20	15541/15542
19.	Paper Writing or printing paper Paper or paper board Maplitho paper Newsprint, in rolls or sheets Craft paper Sanitary towel and similar other goods of sub-heading No.4818.10 Cigarette paper Grease- proof paper Toilet or facial tissues and other goods of heading No.48.03 Paper and paper board, laminated internally with bitumen, tar or asphalt Carbon or similar copying paper Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics and other goods of sub-heading No.4811.20 Paper and paper board, coated, impregnated or covered with wax and other goods of sub-heading No.4811.40	4801 4802.10 4802.20 4802.30 4801.00 4804.10 4818.10  48.13 4806.10 48.03  4807.10 4809.10 4811.20  4811.40	21011 to 21019
20.	Plastics and articles thereof	39.09 to 39.15	
21.	Industries, notified under the Doon Valley notification (S.O.102(E), dated the 1 <sup>st</sup> February, 1989 as amended from time to time, issued by the Ministry of Environment and Forests, in the State of Uttranchal.		

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F.No. 354/122/2002- TRU