

[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)

Notification No. 6/2017-Central Excise

New Delhi, the 2nd February, 2017

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 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,-

- (i) in the eighth proviso, for the figures, letters and words “31st day of March, 2017”, the figures, letters and words “30th day of June, 2017” shall be substituted;
- (ii) after the eighth proviso, the following proviso shall be inserted, namely :-

“Provided also that nothing contained in this notification shall apply to goods specified against serial numbers 145 B, 145C, 148AAA, 187 C, 187 D, 256 C and 321 A of the said Table after the 30th day of June, 2017.”;

(b) in the Table,

- (i) against serial number 48, for the entry in column (3), the entry “All goods other than paper rolled biris” shall be substituted;
- (ii) after serial number 48 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“48A	2403 19 29	Hand made paper rolled biris	Rs.28 per thousand	-
48B	2403 19 29	Machine made paper rolled biris	Rs.78 per thousand	-”;

(iii) against serial number 128, for the entry in column (2), the entry “31 (except 3101)” shall be substituted;

(iv) after serial number 145A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
“145 B	3815 90 00	Catalyst for use in the manufacture of cast components of Wind Operated Electricity Generator	Nil	53
145 C	3909 40 90	Resin for use in the manufacture of cast components of Wind Operated Electricity Generator	Nil	53”;

(v) after serial number 148AA and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“148AAA	3921 19 00	Membrane Sheet and Tricot / spacer for use in the manufacture of Reverse Osmosis (RO) membrane for household type filters	6%	2”;

(vi) for serial number 187C and the entries relating thereto, the following serial numbers and entries shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)
“187C	70	Solar tempered glass for use in the manufacture of:- (a) solar photovoltaic cells or modules; (b) solar power generating equipment or systems; (c) flat plate solar collectors; (d) solar photovoltaic module and panel for water pumping and other applications.	6%	2
187D	Any Chapter	Parts / Raw material for use in the manufacture of Solar tempered glass for use in:- (a) solar photovoltaic cells or modules; (b) solar power generating equipment or systems;	6%	2”;

		(c) flat plate solar collectors; (d) solar photovoltaic module and panel for water pumping and other applications.		
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(vii) for serial number 195 and the entries relating thereto, the following serial number and entries, shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"195	7105 or 7112	(i) Dust and powder of natural precious or semi-precious stones;	Nil	-
		(ii) waste and scrap of precious metals or metals clad with precious metals, arising in course of manufacture of goods falling in Chapter 71.	Nil	52A";

(viii) against serial number 196, for the entry in column (5), the entry "52A" shall be substituted;

(ix) in serial number 199, against item (III) of column (3), for the entry in column (5), the entry "52A" shall be substituted;

(x) in serial number 200, against item (III) of column (3), for the entry in column (5), the entry "52A" shall be substituted;

(xi) after serial number 256 B and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"256C	84 or 85	The following goods, namely :-		
		(i) Micro ATMs as per standards version 1.5.1;	Nil	-
		(ii) Fingerprint reader / scanner;	Nil	-
		(iii) Iris scanner;	Nil	-
		(iv) Miniaturised POS card reader for mPOS (other than Mobile phone or Tablet Computer);	Nil	-
		(v) Parts and components for use in the manufacture of the goods mentioned at (i) to (iv) above.	Nil	2";

(xii) for serial number 321A and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"321 A	Any Chapter	All parts for use in the manufacture of LED lights or fixtures including LED Lamps	6%	2";

(xiii) for serial number 332A and the entries relating thereto, the following serial number and entries shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)
"332A	Any Chapter	Parts (except solar tempered glass) consumed within the factory of production for the manufacture of goods specified in List 8	Nil	2".

[F.No.334/7/2017 -TRU]

(Mohit Tewari)
Under Secretary to the Government of India

Note.- The principal notification 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 *vide* No. 12/2012-Central Excise, dated the 17th March, 2012 and was last amended *vide* number G.S.R. 22 (E), dated the 11th January 2017 *vide* notification No. 02/2012-Central Excise, dated the 11th January 2017.