

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi**

Notification No. 6/2008-Central Excise

Dated 1st March, 2008

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. 6/2006-Central Excise, dated the 1st March, 2006 which was published in the Gazette of India, Extraordinary vide number G.S.R. 96(E) of the same date, namely :-

In the said Notification,-

(I) in the Table,-

(i) against S. No. 2, for the entry in column (4), the entry "14%" shall be substituted;

(ii) after S. No. 8C and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

<i>Sl. No.</i>	<i>Chapter or heading or sub-heading or tariff item of the First Schedule</i>	<i>Description of excisable goods</i>	<i>Rate</i>	<i>Condition No.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
"8D.	8421 21	Water filtration or purification equipment	8%	-";

(iii) against S. No.9, for the entries occurring in column (4) against items (i) and (ii) of column (3), the entry "14%" shall respectively be substituted;

(iv) against S. No. 14, for the entry in column (3), the entry, "Automatic shuttle looms" shall be substituted;

(v) after S. No. 17 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
"17A.	8479	Composting Machines	Nil	-";

(vi) for S. No. 21 and the entries relating thereto, the following S. No. and entries shall be substituted, namely :-

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
"21.	85	MP3/MP4 or MPEG 4 player, with or without radio or video reception facility	8%	-";

(vii) for S. No. 27 and the entries relating thereto, the following S. No. and entries shall be substituted, namely :-

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
"27.	8523	(a) Any customized software (that is to say, any custom designed software, developed for a specific user or client), other than packaged software or canned software	Nil	-
		(b) Packaged Software	12%	-";
		<i>Explanation.</i> – The expression "packaged software or canned software" means a software developed to meet the needs of variety of users, and which is intended for sale or capable of being sold, off the shelf.		

(viii) after S. No. 28 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"28A.	8517	Wireless data modem cards with PCMCIA or USB or PCI express ports	Nil	-";

(ix) S. No. 30 and the entries relating thereto shall be omitted;

(x) after S. No. 33 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"33A.	8702 10 91, 8702 10 92, 8702 10 99, 8702 90 91, 8702 90 92 and 8702 90 99	All goods	12%	-
33B.	8706 00 29	Chassis fitted with engines, for the goods mentioned at S. No. 33A	12% + Rs.10,000 per chassis	-";

(xi) against S. No. 34, for the entries occurring in column (4) against items (i) and (ii) of column (3), the entry "14%" shall respectively be substituted;

(xii) after S. No. 35 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"35A.	87	Battery powered car	Nil	-

Explanation.— For the purposes of this entry, "battery powered car" means a car which runs solely on electrical energy derived from one or more electrical batteries fitted to such car.

35B.	Any Chapter	The following goods for manufacture of goods specified at S. No. 35A, namely :- (i) Battery Pack (EV Tubular Lead Acid Batteries or EV Sodium Nickel Chloride Batteries) (ii) AC or DC Motor Controller (Less than 100V) (iii) DC Motor (Less than 100V) (iv) Battery Charger (v) Chassis (vi) 3-Phase AC Induction Motor (Less than 100V)	Nil	3";
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(xiii) against S. No. 36, for the entry in column (4), the entry "14%" shall be substituted;

(xiv) against S. No. 37, for the entry in column (4), the entry "14% + Rs.10,000 per chassis" shall be substituted;

(xv) against S. No. 41, for the entries occurring in column (4) against sub-items (ii) and (iv) of item (1) and item (2) of column 3, the entry "14%" shall respectively be substituted;

(xvi) against S. No. 42, for the entry in column (4), the entry "12%" shall be substituted;

(xvii) after S. No. 42 and the entries relating thereto, the following S.No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"42A.	8703	Hybrid motor vehicles	14%	-";

Explanation.- For the purposes of this entry, "hybrid motor vehicles" means a motor vehicle, which uses a combination of battery powered electric motor and an internal combustion engine to power the vehicle drive trains.

(xviii) against S. No. 43, for the entry in column (4), the entry "12%" shall be substituted;

(xix) against S. No. 44, for the entry in column (4), the entry "14%" shall be substituted;

(xx) against S. No. 45, for the entry in column (4), the entry "14% + Rs.10,000 per chassis" shall be substituted;

(xxi) against S. No. 46, for the entry in column (4), the entry "14%" shall be substituted;

(xxii) against S. No. 47, for the entry in column (4), the entry "14%" shall be substituted;

(xxiii) against S. No. 48, for the entry in column (4), the entry "14% + Rs.10,000 per chassis" shall be substituted;

(xxiv) against S. No. 51, for the entry in column (4), the entry "14% + Rs.10,000 per chassis" shall be substituted;

(xxv) against S. No. 52, for the entry in column (4), the entry "14%" shall be substituted;

(xxvi) after S. No. 52 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"52A.	8711	All goods	12%	-";

(II) In the Annexure, in List 4, after item (20), the following item shall be inserted, namely :-

"(21) Refrigeration equipment (including compressor, condensing units and evaporator) having capacity of 2 tonne Refrigeration and power rating 50 KW and above."

[F. No. 334/1/2008-TRU]

Sd/-
(S. BAJAJ)

Under Secretary to the Government of India

Note : The principal Notification No. 6/2006-Central Excise dated the 1st March, 2006, was published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E), dated the 1st March, 2006 and was last amended vide Notification No. 35/2007-Central Excise, dated the 20th September, 2007, which was published in the Gazette of India, Extraordinary, vide number G.S.R. 610(E), dated the 20th September, 2007.