



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

**Notification No. 49/2006-Central Excise**

Dated 30th December, 2006

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 exempts excisable goods of the description specified in column (3) of the Table below and falling within the heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), as are given in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table :

*Explanation.*- For the purposes of this Notification, the rates specified in column (4) of the said Table are *ad valorem* rates, unless otherwise specified.

TABLE

<i>S. No.</i>	<i>Heading or sub-heading or tariff item</i>	<i>Description of goods</i>	<i>Rate</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
1.	8442 50	Printing blocks and printing types	Nil
2.	8486 40 00	Mathematical calculating instruments and pantographs	Nil
3.	8523	Software	8%

2. This Notification shall come into force on the *1st day of January, 2007*.

*Sd/-*

(S. BAJAJ)

Under Secretary to the Government of India

[F. No. 528/5/2006-Cus (TU)]