

**EXCISE TARIFF CHANGES**

Notification Sr. No.	Chapter/ Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Remark
1	21069020	Pan Masala (not containing tobacco)	Pan masala (not containing tobacco)	6%	9%	2 <sup>nd</sup> Feb 2017	3/2017-CE dated 2 <sup>nd</sup> Feb 2017	Hike in AED rate by 3%
2	2401	Un-manufactured tobacco and tobacco refuse, bearing a brand name	Un-manufactured tobacco and tobacco refuse, bearing a brand name	4.2%	8.3%	2 <sup>nd</sup> Feb 2017	3/2017-CE dated 2 <sup>nd</sup> Feb 2017	Hike in AED rate by 3%
13	24039910	Chewing tobacco	Chewing tobacco	6%	10%	2 <sup>nd</sup> Feb 2017	3/2017-CE dated 2 <sup>nd</sup> Feb 2017	Exemption from AED withdrawn, now the effective rate of AED is 10%.
15	24039930	Jarda Scented tobacco	Jarda Scented tobacco	6%	10%	2 <sup>nd</sup> Feb 2017	3/2017-CE dated 2 <sup>nd</sup> Feb 2017	Exemption from AED withdrawn, now the effective rate of AED is 10%.
20	24039990	Pan masala containing tobacco 'gutkha'	Pan masala containing tobacco 'gutkha'	6%	10%	2 <sup>nd</sup> Feb 2017	3/2017-CE dated 2 <sup>nd</sup> Feb 2017	Exemption from AED withdrawn, now the effective rate of AED is 10%.
21	24039990	All goods, bearing a brand name	All goods, bearing a brand name "(other than pan masala containing tobacco	6%	No change	2 <sup>nd</sup> Feb 2017	3/2017-CE dated 2 <sup>nd</sup> Feb 2017	Relevant change in description so as to give effect of non-exemption of AED to pan masala

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			'gutkha')					containing tobacco 'gutkha.
			All items of machinery, including instruments, apparatus and appliances, transmission equipment and auxiliary equipment (including those required for testing and quality control) and components, required for,- (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes; or (b) balance of systems operating		6%	2 <sup>nd</sup> Feb 2017	5/2017-CE dated 2 <sup>nd</sup> Feb 2017	Exemption granted in excess of 6% of duty rate to the manufacturers on clearance of these items for  (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes; or (b) balance of systems operating on bio-gas or bio-methane or by-product hydrogen;  Subject to production of an exemption certificate, obtained from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy

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			on bio-gas or bio-methane or by-product hydrogen					recommending the grant of this exemption.  This exemption is available up to 30 <sup>th</sup> July 2017
48	24031929	All goods	All goods other than paper rolled biris	Rs.21 per thousand	Rs.21 per thousand	2 <sup>nd</sup> Feb 2017	6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Duty rate for handmade paper rolled biris & Machine made paper rolled biris increased from Rs.21 per thousand to Rs.28 per thousand and Rs.78 per thousand respectively.
48A	2403 19 29		Hand made paper rolled biris	Rs.21 per thousand	Rs.28 per thousand			

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48B	2403 19 29		Machine made paper rolled biris	Rs.21 per thousand	Rs.78 per thousand			
128	31	All goods, other than those which are clearly not to be used as fertilizers	All goods, other than those which are clearly not to be used as fertilizers falling under 31 (other than chapter 3101)	1%	1%	2 <sup>nd</sup> Feb 2017	6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Exemption withdrawn for products falling under 3101 which are used in manufacture of other products viz. Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal.
145B	3815 90 00		Catalyst for use in the manufacture of cast components of Wind Operated Electricity Generator		NIL	2 <sup>nd</sup> Feb 2017	6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Newly added, Exemption provided up to 30 <sup>th</sup> June 2017

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145C	3909 40 90		Resin for use in the manufacture of cast components of Wind Operated Electricity Generator		NIL	2 <sup>nd</sup> Feb 2017	6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Newly added, Exemption provided up to 30 <sup>th</sup> June 2017
148AA A	3921 19 00		Membrane Sheet and Tricot / spacer for use in the manufacture of Reverse Osmosis (RO) membrane for household type filters		NIL	2 <sup>nd</sup> Feb 2017	6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Newly added, Exemption granted up to 30 <sup>th</sup> June 2017.
187C	70	Solar tempered glass for use in the manufacture of solar photovoltaic cells or modules, solar power generating equipment or systems and flat plate solar collectors	Solar tempered glass for use in the manufacture of:- (a) solar photovoltaic cells or modules; (b) solar power generating equipment or systems;	NIL	6%	2 <sup>nd</sup> Feb 2017	6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Duty rate changed from NIL rate to 6% effective up to 30 <sup>th</sup> June 2017

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			(c) flat plate solar collectors; (d) Solar photovoltaic module and panel for water pumping and other applications.					
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; (c) flat plate solar collectors; (d) solar photovoltaic module and panel for water pumping and other applications.		6%	2 <sup>nd</sup> Feb 2017	6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Newly added, Exemption granted up to 30 <sup>th</sup> June 2017.

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195	7105 or 7112	Dust and powder of natural precious or semi-precious stones; waste and scrap of precious metals or metals clad with precious metals, arising in course of manufacture of goods falling in Chapter 71	(i) Dust and powder of natural precious or semi-precious stones; (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	NIL	2 <sup>nd</sup> Feb 2017	6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Exemption to Waste and scrap of precious metals available subject to condition of non-availment of Cenvat Credit on inputs, CG and input services. Earlier there was no such condition for availing exemption.
196	7106,	Strips, wires, sheets, plates and foils of silver	Strips, wires, sheets, plates and foils of silver	NIL	NIL	2nd Feb 2017	6/2017-CE dated 2nd Feb 2017	Exemption available subject to condition of non-availment of Cenvat Credit on inputs, CG and input services. Earlier there was no such condition for availing exemption

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199	7113	(II) Articles of silver jewellery, other than those studded with diamond, ruby, emerald or sapphire	(II) Articles of silver jewellery, other than those studded with diamond, ruby, emerald or sapphire	NIL	NIL	2nd Feb 2017	6/2017-CE dated 2nd Feb 2017	Exemption available subject to condition of non-availment of Cenvat Credit on inputs, CG and input services. Earlier there was no such condition for availing exemption for these items.
200	7114	(III) Silver coins of purity 99.9% and above, bearing a brand name when manufactured from silver on which appropriate duty of customs or excise has been paid.	(III) Silver coins of purity 99.9% and above, bearing a brand name when manufactured from silver on which appropriate duty of customs or excise has been paid.	NIL	NIL	2nd Feb 2017	6/2017-CE dated 2nd Feb 2017	Exemption available subject to condition of non-availment of Cenvat Credit on inputs, CG and input services. Earlier there was no such condition for availing exemption for these items.
256A	8470	Point of Sale (POS) Devices	Point of Sale (POS) Devices	NIL	NIL		6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Exemption extended from 31 <sup>st</sup> Mar 17 to 30 <sup>th</sup> June 2017

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256B	Any Chapter	All goods for manufacture of Point of Sale (POS) Devices	All goods for manufacture of Point of Sale (POS) Devices	NIL	NIL		6/2017-CE dated 2 <sup>nd</sup> Feb 2017	Exemption extended from 31 <sup>st</sup> Mar 17 to 30 <sup>th</sup> June 2017
256C	84 or 85		The following goods, namely :- (i) Micro ATMs as per standards version 1.5.1; (ii) Fingerprint reader / scanner; (iii) Iris scanner; (iv) Miniaturised POS card reader for mPOS (other than Mobile phone or Tablet Computer); (v) Parts and components for use in the manufacture of the goods mentioned at (i) to (iv) above.		NIL	2nd Feb 2017	6/2017-CE dated 2nd Feb 2017	Newly inserted.  For digital India campaign exempted granted to these items.  This exemption will available up to 30 <sup>th</sup> June 2017

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321A	85 or 94	LED (Light Emitting Diode) driver and MCPCB (Metal Core Printed Circuit Board) for use in manufacture of LED lights and fixtures or LED lamps	Any Chapter : All parts for use in the manufacture of LED lights or fixtures including LED Lamps	6%	6%	2nd Feb 2017	6/2017-CE dated 2nd Feb 2017	Welcome move for Digital India.  Exemption extended to all parts for use in manufacture of LED lights etc. instead of restrictive items.  This exemption will available up to 30 <sup>th</sup> June 2017
332A	Any Chapter	Parts consumed within the factory of production for the manufacture of goods specified in LIST 8	Parts (except solar tempered glass) consumed within the factory of production for the manufacture of goods specified in List 8	NIL	NIL	2nd Feb 2017	6/2017-CE dated 2nd Feb 2017	Relevant Changes made in description excluding item of solar tempered glass as the same is taxable @6% vide newly added Sr. No. 187C.

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- **Now clarification has been issued that notification issued under section 5A will be applicable to goods manufactured in EOU and cleared in DTA and not applicable to inputs and RM procured (indigenously or imported) and therefore EOU can also import RM or inputs at concessional /NIL BCD, excise duty or CVD or SAD under IGCRD or Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001 without following the procedures under the said goods.**

## **BUDGET ANALYSIS 2017-18**