

Excise GSI Exemptions on Tobacco and Sugar

20-CE 13.05.2005 (DoR) 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) (hereinafter referred to as the said Act) the Central Government, being satisfied that

it is necessary in the public interest so to do, hereby exempts goods specified in column (3) of the Table below and falling within the chapter or heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as specified in column (2) of the said Table, from so much of the additional duties of excise leviable under the said Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

Table

SNo	Chapter or heading or sub-heading or tariff item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
1	1701	Sugar (other than Khandsari sugar), required by the Central Government to be sold under clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955)	Rs. 21/- per quintal
2	1701	Cane jaggery	Nil
3	2401	Un-manufactured tobacco or tobacco refuse, other than bearing a brand name	Nil
4	2403 11 10	Hookah or gudaku tobacco, other than bearing a brand name	Nil
5	2403 11 90 or 2403 19 90	Other goods, other than bearing brand name	Nil
6	2403 99 90	All goods other than bearing a brand name (other than pan masala containing tobacco)	Nil

[SNos. 4 and 5 amended by 42-CE/30.12.2011]

Explanation.- For the purposes of S.Nos. 3, 4, 5 and 6 of this notification, 'brand name' means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person [Amended by Corrigendum dated 18.05.2005]