

NCCD Duty of Excise on Specified Tobacco and Motor Vehicles Exempted

21-CE In exercise of the powers conferred by sub-section (1)
13.05.2005 of section 5A of the Central Excise Act, 1944 (1 of 1944)
(DoR) 1944) read with sub-section (3) of section 136 of the
Finance Act, 2001 (14 of 2001), 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 heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), specified in the column (2) of the said Table, from the whole of the National Calamity Contingent duty leviable under sub-section (1) of section 136 of the said Finance Act.

Table

S. No.	Heading or sub- heading or tariff item	Description of goods
(1)	(2)	(3)
1.	2403 11 10	Hookah or gudaku tobacco, other than bearing a brand name
2.	2403 19 90	Other smoking tobacco, other than bearing brand name
3.	2403 91 00	"Homogenised" or "reconstituted" tobacco, other bearing a brand name
4.	2403 99 60	Tobacco extracts and essence, other than bearing a brand name
5.	2403 99 90	All goods not bearing a brand name (other than pan masala containing tobacco)
6.	8703	Three wheeled vehicles, meant for the transport of not more than seven persons including the driver
7.	8704	(i) Motor vehicles for transport of goods other than petrol driven (ii) Three wheeled motor vehicles
8.	8706 00 31	Chassis of three wheeled vehicles for transport of not more than 7 persons.
9.	2106 90 20	All goods containing not more than 15% betel nut, subject to the following conditions, namely:- (i) the unit availing the concessional rate shall exclusively manufacture the aforesaid goods and shall not engage in the production, manufacture or trading of any other pan masala (with or without tobacco) in the same premises; (ii) the goods do not bear a brand name which is used for any other goods falling under tariff item 2106 90 20 or 2403 99 90; and (iii) the contents of the product, particularly, the percentage of betel nut be declared on the packing." [SNo 9 inserted by 09-CE/01.03.2008; SNo. 1 and 2 amended by 45-CE/30.12.2011]

Explanation. - For the purposes 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]