

Zero GSI Excise Duty on Textile Fabrics

30-CE In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944
09.07.2004 (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), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 07/2003-Central Excise dated the 1st March 2003, published in the Gazette of India vide number GSR 137(E) dated 1st March 2003, the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the Central Excise Tariff Act), specified in the corresponding entry in column (2) of the said Table, **from whole of the duty of excise leviable** thereon under the said Central excise Act.

Provided that nothing contained in this notification shall apply to the goods in respect of which credit of duty on inputs or capital goods has been taken under the provisions of the CENVAT Credit Rules, 2002/2004,-

Tableⁱⁱⁱ

SNo	Chapter or heading No. or sub-heading No.	Description of goods
(1)	(2)	(3)
1	5004 to 5007	All goods
2	5105 to 5113	All goods
3	5204 to 5212	All goods
4	53 (except 5301, 5303, 5305 90 10, 5307, 5308 10 10 and 5308 10 90)	All goods
5	5401, 5404, 5405 00 00, 5407 and 5408	All goods
6	54.02, 54.03	Yarns procured from outside and subjected to any process other than texturising by a manufacturer who does not have the facilities in his factory (including plant and equipment) for manufacture of yarns or textured yarn (including draw twisted and draw wound yarn) of heading 54.02 or 54.03 Explanation:- For the purposes of this exemption, "manufacture of yarns" means manufacture of filaments of organic polymers produced by processes, either: (a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or aiginates.
7 ⁱⁱ	5402 11 10, 5402 19, 5402 44 00, 5402 45 00, 5402 48 00, 5402 49 00, 5402 51 00, 5402 59 10, 5402 61 00, 5402 69 30 and 5406 00 10	The following goods, namely,- (a) Nylon Filament yarn of 210 deniers or in the multiples thereof with tolerance of 6 per cent.; (b) Polypropylene multifilament yarn of 210 deniers with tolerance of 6 per cent.
8	55.05	All goods, except such goods which arises during the course of manufacture of filament yarns, monofilaments, filament tows or staple fibres or manufacture of textured yarn (including draw twisted and draw wound yarn) of heading Nos. 54.02, 54.03, 55.01, 55.02, 55.03 or 55.04. Explanation:- For the purposes of this exemption, "manufacture of filament yarns, monofilaments, filament tows or staple fibres" means manufacture of filaments or staple fibres of organic polymers produced by processes, either: (a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or aiginates.
	5505	(a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or aiginates.
	5402, 5403, 5406, 5501, 5502, 5503 or 5504	(b) by chemical transformation of natural organic polymers (for example cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or aiginates.
9	5508 to 5516	All goods
10	5506, 5507	Staple fibres procured from outside and subjected to carding, combing or any other process required for spinning, by a manufacturer who does not have the facilities in his factory (including plant and equipment) for producing goods of heading Nos. 5501, 5502, 5503 and 5504.
10A	5506 or 5507	Synthetic filament tow or artificial filament tow procured from outside and subjected to "tow-to-top" process, required for spinning by a manufacturer who does not have the facilities in his factory (including plant and equipment) for producing goods of heading Nos. 5501 and 5502

		[SNo. 10A inserted by 12-CE/07.07.2009]
11.	56 (except 5601 10 00)	All goods, other than of jute or other textile bast fibres of heading 5303.
12	57	All goods other than,- (i) Hand-made carpets, whether or not any machines have been used to achieve better finish during pre-weaving or post weaving operations; (ii) Carpets and other textile floor coverings, knotted, woven, tufted or flocked of coconut fibres (coir) or jute, whether or not made up, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of machines; and (iii) Other carpets and other textile floor coverings of coconut fibres(coir) or jute, whether or not made up. <i>Explanation.-</i> For the purpose of chapter 57 the term "machines' shall not include manually operated implements, used independently by hand, such as hooking guns, tufting guns and knitted guns.
13	58 (except 5804 30 00, 5805 and 5807)	All goods
14	59 (except 590610 00)	All goods.
15	60	All goods
16	61,62 and 63 (except Laminated Jute Bags falling under 6305, 6309 00 00 and 6310,)	All goods other than those bearing a brand name or sold under a brand name. [Substituted by 11-CE/01.03.2013]
[SNo. 16 substituted by 12-CE/01.03.2011; SNo. 12, 14 and 16 substituted by 30-CE/24.03.2011 and Corrigendum F.No. B-1/3/2011-TRU dated 20.04.2011]		

^[1] Amended by 30-CE/01.03.2006

^[2] Amended by 13-CE/01.03.2006