

**Notification No. 22 /2003 - Central Excise**

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) and sub-section (3) of section 3 of Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978), the Central Government being satisfied, that it is necessary in the public interest so to do, hereby exempts,-

- (a) all goods specified in Annexure –I to this notification, when brought in connection with, -
  - (i) manufacture and packaging of articles or for production or packaging or job work for export of goods or services, into export oriented undertakings (hereinafter referred to as the user industry) other than those units referred to in clauses (b) to (c);
  - (ii) manufacture or development of software, data entry and conversion, data processing, data analysis, control data management or call center services for export, into Software Technology Park (STP) Unit or a unit in Software Technology Park Complex under the hundred percent export oriented scheme (hereinafter referred to as the user industry ); or
  - (iii) the manufacture or development of electronics hardware or electronic hardware and software in an integrated manner for export, into Electronics Hardware Technology Park (EHTP) unit or a unit in an Electronic Hardware Technology Park Complex (EHTP) under the hundred percent. export oriented Scheme ( hereinafter referred to as the user industry); or
- (b) all goods specified in Annexure II to this notification, when brought in connection with production, manufacture or packaging of goods as specified in Annexure-III for export, into export oriented undertaking in horticulture, agriculture and animal husbandary sector (hereinafter referred to as the user industry); or
- (c) all goods specified in Annexure IV to this notification, when brought in connection with production, manufacture or packaging of aquaculture products for export, into export oriented undertaking in aquaculture sector ( hereinafter referred to as the user industry); or
- (d) all goods specified in Annexure V to this notification, when brought in connection with quarrying of granite by export oriented undertaking engaged in processing and manufacture or production of articles of granite for export( hereinafter referred to as the user industry),

from the whole of,-

- (i) the duty of excise leviable thereon under section 3 of the Central Excise Act, 1944 (1 of 1944);
- (ii) the additional duty of excise, if any, leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and
- (iii) the additional duty of excise, if any, leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 ( 40 of 1978),

subject to following conditions, namely:-

- (1) the user industry brings the excisable goods directly from the factory of manufacture or warehouse;
- (2) all excisable goods so brought are used by the user industry specified in clauses (a) to (d) for the purposes specified therein;

- (3) the user industry disposes of the said goods or the articles produced, manufactured, processed or packaged in such user industry, or the waste, scrap and remnants arising out of such production, manufacture, processing or packaging in the manner as provided in the Export and Import Policy and in this notification;
- (4) the user industry executes a bond with the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise or Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, (hereinafter referred to as the said officer) in the prescribed form and for such sum as may be specified by the said officer for the proper account of the receipt, storage and utilization of such goods, to achieve positive Net Foreign exchange Earning and comply with the conditions stipulated in this notification and the Export and Import Policy, and binding itself to pay on demand,-
  - (a) an amount equal to duty leviable on the goods and interest at the rate specified in the notification of the Government of India, Ministry of Finance, Department of Revenue issued under section 11 AB of Central Excise Act, 1944 (1 of 1944) from the date of duty free procurement of the said goods till the date of payment of such duty, if –
    - (i) in the case of capital goods, such goods are not proved to the satisfaction of the said officer to have been installed or otherwise used within the user industry within a period of one year from the date of procurement thereof or within such extended period not exceeding five years as the said officer may, on being satisfied that there is sufficient cause for not using them as above within the said period, allow ;
    - (ii) in the case of goods other than capital goods, such goods as are not proved to the satisfaction of the said officer to have been used in connection with the production or packaging of goods for export out of India or cleared for home consumption within a period of three years from the date of procurement thereof or within such extended period as the said officer may, on being satisfied that there is sufficient cause for not using them as above within the said period, allow;
    - (iii) in the case of –
      - (a) goods produced or packaged, such goods have not been exported out of India, and
      - (b) unused goods (including empty cones, bobbins or containers, if any, suitable for repeated use) as have not been exported or cleared for home consumption,  
  
within a period of one year from the date of procurement of such goods or within such extended period as the said officer may, on being satisfied that there is sufficient cause for not using them as above within the said period, allow,
  - (b) in case of failure to achieve the positive Net Foreign exchange Earning, the duty equal in amount to the portion of the duty leviable on the said goods but for the exemption contained in this notification and the duty so payable shall bear the same proportion as the unachieved portion of Net Foreign exchange Earning bears to the positive Net Foreign exchange Earning to be achieved along with interest at the rate of as specified in the notification of the Government of India, Ministry of Finance, Department of Revenue issued under section 11 AB of the Central Excise Act, 1944, from the date of procurement of the said goods till the payment of such duty.
- (5) the manufacturer of said goods follows the procedure contained in rules 11 and 20 of the Central Excise Rules, 2002;
- (6) the user industry follows the procedure contained in Central Excise (Removal of Goods at

Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001, with the modification that certificate in Form C.T.- 3 Annexed to this notification as Annexure-VI, shall be used by the Central Excise Officer in charge of user industry in place of the application in the Form annexed to that rules.

2. The said officer may, subject to such conditions and limitations as may be imposed by him and subject to the provisions of the Export and Import policy,—

- (i) permit the goods or goods partially processed, manufactured, produced or packaged in the user industry to be taken outside the user industry without payment of duty, for the purposes of repairs, processing, testing, display or job-work or any other operation necessary for manufacture of the final product and to be returned to the user industry thereafter or remove the same without payment of duty under bond for export from job-worker's premises:

Provided that waste or scrap or remnants generated during such processes at the job worker's premises is either returned to the user industry or is cleared on payment of duty as if cleared into Domestic Tariff Area by the said user industry;

- (ii) permit the goods processed, manufactured, produced or packaged to be supplied or transferred from a user industry to another unit, or unit in the special economic zone (SEZ), or Software Technology Parks (STP) unit or Electronic Hardware Technology Park ( EHTP) unit, as the case may be, for any of the purposes as specified in clauses (a) to (d), or for export;
- (iii) permit to remove moulds, jigs, tools, fixtures, tackles, instruments, hangers and patterns or drawings from the premises of the user industry to the premises of the sub-contractors subject to the condition that the goods so removed shall be brought back to the premises of such user industry on completion of job work, within a period fixed by the said officer;
- (iv) permit the capital goods to be supplied or transferred to another unit in special economic zone ( SEZ) or Software Technology Park ( STP) unit or Electronic Hardware Technology Park( EHTP) unit or to another export oriented undertakings, as the case may be, for use within the unit;
- (v) permit the goods or goods partially processed or manufactured or packaged therefrom in the unit to be taken out of India for the purpose of processing if such processing is not available in India, after the approval of the Board of Approval, without payment of duty and to be returned to the unit thereafter, subject to such condition or limitation, as may be specified by him in this behalf;

3. Subject to the satisfaction of the said officer, duty shall not be leviable in respect of -

- (i) the goods when used by the unit engaged in the development of software for imparting training (including commercial training) subject to the condition that the unit imparting such training had achieved positive Net Foreign exchange Earning (NFE) prescribed in the Export and Import Policy and that no computer terminal shall be installed out side the premises of such user industry for this purpose;
- (ii) the goods when used by the unit engaged in the development of software for the purposes of development or testing of software for export and for the purposes of providing consultancy services for development of software "on-site" abroad subject to the conditions and the procedure specified by the said officer in this behalf;
- (iii) the capital goods or reject, waste or scrap material, if such goods are destroyed within the user industry in the presence of the central excise officer or out side the user industry, where it is not possible or permissible to destroy the same within the user industry:

Provided that the remnants, remains or scrap after such destruction, if cleared into Domestic Tariff Area, applicable duty shall be levied on such goods:

*Explanation.* – The consultancy fees received by software development units in convertible foreign currency for consultancy service for development of software 'on site' abroad shall be deemed to be export for the purposes of fulfillment of positive Net foreign exchange Earning under this notification.

4. The user industry engaged in the processing or manufacture or production of articles of granite for export as specified in clause (d) in the opening paragraph, may be allowed to take the goods, as specified in Annexure- V, out of the bonded premises to the granite quarries for the purposes of quarrying of granite subject to the following conditions, namely-

- (i) the quarries are in the name of the user industry either on lease basis or on ownership basis. The location and area of quarries or any subsequent change in location of quarry or quarries at a later stage shall be intimated by the user industry to the Development Commissioner and the said officer;
- (ii) the goods are used by the user industry for the purpose of quarrying of granite meant for further processing or manufacture or production of articles of granite for export by its own export oriented undertaking;
- (iii) the user industry maintains a proper account of receipt, consumption and utilisation of the goods and, of granite so quarried and transferred to its processing unit or to any other export oriented undertaking or unit in special economic zone, and shall submit such accounts periodically to the Development Commissioner of the special economic zone and to the said officer, in such form and in such manner as may be laid down by the Development Commissioner or the said officer, as the case may be.
- (iv) the said officer may, subject to such conditions and limitations as he may specify and subject to the provisions of the Export and Import Policy, allow –
  - (a) the user industry to supply granite so quarried to other export oriented undertaking or units in the special economic zone without payment of duty;
  - (b) the goods to be taken out temporarily without payment of duty for repairs and return thereof;
  - (c) the user industry to export the goods;
  - (d) destruction of obsolete capital goods without payment of duty, if such goods are destroyed in the presence of the Customs or Central Excise Officer;
- (v) the goods shall not be transferred or shifted to any other site or quarry owned or taken on lease by the user industry without permission of the said officer;
- (vi) the accounts of the goods used at the quarrying site shall be kept in the site in a properly constructed office to enable the verification of the same as and when required; and
- (vii) the granite so quarried shall be removed from the quarry site only for supply to unit's own processing unit or for supply to an other export oriented undertaking or the units in the special economic zone engaged in processing or production or manufacture of articles of granite and export thereof and shall not be allowed to be exported as such or to be cleared in Domestic Tariff Area.

5. Notwithstanding anything contained in this notification, the said officer may permit the user industry engaged in,-

- (a) processing of agriculture products referred to in sub-clause (i) of clause (a) of opening paragraph of this notification to take out goods as specified at Sl. Nos. 14 to 26 in Annexure-I ; and
- (b) production or manufacture or packaging of articles as specified in clause (b) of opening paragraph of this notification to take out goods as specified at Sl. Nos. 4 to 12 in Annexure-I,

to the fields and farms of contract farmers of the user industry for production or in connection therewith; and to bring back the produce to the user industry for exports, in accordance with the provisions of Export and Import Policy and Handbook of Procedures, Volume-I and subject to the following conditions:-

- (i) the user industry shall produce an agreement between it and contract farmer(s) to the said officer;
- (ii) in case of user industry other than those which are in existence for less than two years, they shall be required to furnish a bank guarantee equal to the total duty foregone on the goods so transferred to the fields or farms of contract farmers;
- (iii) prior to procurement of the goods, the user industry shall apply to the said officer, giving the details, such as, number of contact farmers and location of their farms, measurement of the farms or fields under contact farming, input-output norms of production as fixed by Directorate General of Foreign Trade and their projected requirements and after examination of the such projected requirement, the said officer, shall give permission for the procurement of the same on annual basis;
- (iv) in case of failure of the user industry to bring back the agriculture or horticulture produce so produced in the fields or farms of contract farmers to the user industry, as per the norms notified by the Directorate General of Foreign Trade, within the same season or such extended period as may be permitted by the Commissioner of Customs or Commissioner of Central Excise, as the case may be, due to any reason including natural calamity or loss of crop, the user industry shall be required to pay the duty equal to the duty foregone on the inputs so taken out to the fields or farms of the contract farmers;
- (v) the goods allowed to be transferred to the fields or farms of the contract farmers, at any point of time as may be decided by the said officer, the user industry shall be required to account for the goods so transferred to the fields or farms of the contract farmers;
- (vi) in case of non-accountal of goods so transferred or use of the goods in farms or fields other than those declared to the said officer, the user industry shall pay duty foregone on such un-accounted goods alongwith the interest as the rate as specified in the notification of the Government of India, Ministry of Finance, Department of Revenue issued under section 11 AB of the Central Excise Act, 1944 within 10 days of receipt of demand notice, and in case of failure to pay the same, the said officer, may en-cash the bank guarantee and disallow the duty free procurement under this notification;
- (vii) the user industry shall be required to have a premise(s) duty bonded under section 58 of the Customs Act, 1962 (52 of 1962), for storage of goods procured duty free under this notification and, of final products manufactured therefrom.

6. Notwithstanding anything contained in this notification, the exemption contained herein shall also apply to the goods used for the purposes of processing, manufacture, production or packaging of articles in an user industry and such articles (including rejects, wastes, scrap and remnants arising out of such processing, manufacture, production, or packaging of such articles) even if not exported out of India are allowed to be cleared outside the user industry under and in accordance with the Export and Import Policy and subject to such other limitations and conditions as may be specified in this behalf by Development Commissioner, or the Board of Approval or the Inter Ministerial Standing Committee (IMSC), as the case may be, on payment of appropriate duty of excise, or where such articles are cleared to the warehouse appointed or registered under notification of the Government of India in the Ministry of Finance, Department of Revenue, No. 26/98–Central Excise (NT), dated the 15<sup>th</sup> July, 1998 or No.

46/2001-CE ( NT), dated 26<sup>th</sup> June, 2001 or cleared to the warehouse authorised to carry on manufacturing process or other operation under section 65 of the Customs Act, 1962 (52 of 1962) and under the Manufacture and Other Operations in Warehouse Regulations, 1966, or cleared to the holders of certificate for duty free import from Apparel Export Promotion Council and Council for Leather Export as specified in paragraph 6.9(e) of Export and Import Policy, without payment of duty:

Provided that goods which have been repaired, reconditioned, re- engineered shall not be allowed to be cleared outside the units:

Provided further that where such articles (including rejects, waste and scrap materials) are not excisable, duty foregone equal in amount to that leviable on the inputs obtained under this notification and used for the purpose of manufacture of such articles, which would have been paid but for the exemption under this notification, shall be payable at the time of clearance of such articles.

7. Without prejudice to other provisions of this notification, where the said officer is satisfied that the user industry, which has been permitted by the concerned State Electricity Board in this behalf and has been permitted by Development Commissioner to sell into Domestic Tariff Area or transfer to other export oriented undertaking or Software Technology Park (STP) unit or Electronic Hardware Technology Park (EHTP) unit or unit in special economic zone, the surplus power generated in its diesel generating sets or captive power plant subject to fulfilment of such conditions as may be specified by the said officer on this behalf, the said officer may allow the user industry -

- (i) to sell such surplus power in Domestic Tariff Area on payment of an amount equal to the duty leviable on consumables and raw materials but for the exemption of duty thereon, used for generation of each unit of power so sold in the Domestic Tariff Area on the basis of norms approved by the Board of Approval ;
- (ii) to transfer such surplus power to other export oriented undertaking or Software Technology Park (STP) unit or Electronic Hardware Technology Park ( EHTP) unit or unit in special economic zone without payment of duty:

Provided that both supplying and receiving unit shall maintain account for the quantity of consumables and raw materials used in generation of each unit of power so transferred as quantified on the basis of norms approved by the Board of Approval, for the purpose of calculation of Net Foreign exchange Earning (NFE).

8. Without prejudice to any other provision contained in this notification, the said officer may, subject to such conditions and limitation as he may deem fit to impose under the circumstances of the case for the proper safeguard of the revenue interest and also subject to such permission of the Development Commissioner or the Board of Approval or the Inter Ministerial Standing Committee as the case may be, where it is exclusively required under Export and Import Policy, allow the user industry to clear any of goods for being taken outside the premises of such user industry to any other place in India, as the case may be, in accordance with the Export and Import Policy –

- (i) such clearance of capital goods may be allowed on payment of an amount equal to the excise duty leviable on such goods on either on the depreciated value thereof and at the rate in force on the date of payment of such duty or on the transaction value, whichever is higher. The depreciation shall be allowed at the rate of 20% per annum of the original value in respect of computer and computer peripherals items and 10% per annum in case of other capital goods;
- (ii) such clearance of used packing material such as cardboard boxes, polyethylene bags of a kind unsuitable for repeated use maybe allowed without payment of any excise duty;
- (iii) such clearance of goods other than those specified in clauses (i) to (ii) above may be allowed on payment of excise duty leviable on such goods, on the full value at the time of their clearance from

the factory of manufacture and at the rates in force on the date of payment of such excise duty.

*Explanation.* - The depreciation in respect of goods covered by clause (i) shall be allowed for the period from the date of commencement of commercial production of the user industry or the date of receipt of goods in the user industry, whichever is later, till the date of payment of duty.

9. Notwithstanding anything contained in this notification, the said officer subject to approval of the Commissioner of Customs or Commissioner of Central Excise, as the case may be, may allow diesel generating sets, captive power plants, central air-conditioning equipments, uninterrupted power supply system, networking equipments, EPABX, Fax, Photocopier equipment, data transfer protocol equipments, and security system procured by the unit engaged in the development of computer software, to be utilized by the other Software Technology Park (STP) units, belonging to the owner of procuring unit and located in the same compound or nearby/ adjoining premises for the purpose of development of software and export thereof.

10. Notwithstanding anything contained in this notification, the exemption contained herein shall also apply to computer and computer peripherals including printer, plotter, scanner, monitor, key-board and storage units procured indigenously when donated, by an user industry or Electronic Hardware Technology Park (EHTP) unit or Software Technology Park (STP) unit two years after procurement and use to recognised non-commercial educational institutions, registered charitable hospitals, public libraries, public funded research and development establishments, organisations of the Government of a State or Union Territory subject to the following conditions:-

- (i) in case the donee is a recognised non-commercial educational institution, registered charitable hospital, public library, public funded research and development establishment, the donor certifies that the donee is an educational institution, hospital, library or research and development establishment, as the case may be, and
- (ii) the donee undertakes to observe the procedure, as may be prescribed by the said officer, having jurisdiction over the donor's unit, for transport of the said goods shall not be used for commercial purposes, and shall not sold, disposed of, gifted, loaned, exchanged or parted with, without the permission of the said officer within the period of five years from the date of receipt of the said goods to him from the donor.

11. Nothing contained in this notification shall apply to the goods imported by service sector export oriented undertakings as specified in clause (a) in the opening paragraph, who does not export services outside India.

12. The notifications of the Government of India in the Ministry of Finance in the Department of Revenue, Nos.136/94-Central Excise, dated the 10<sup>th</sup> November, 1994 (GSR 798(E), the 10<sup>th</sup> November, 1994), 1/95-Central Excise, dated the 4<sup>th</sup> January, 1995 (G.S.R. 8(E), dated 4-1-95), 10/95-Central Excise dated the 23<sup>rd</sup> February, 1995 (G.S.R. 87(E) dated 23<sup>rd</sup> February, 1995), 37/99-Central Excise dated, the 15<sup>th</sup> September, 1999( G.S.R 637 (E), dated the 15<sup>th</sup> September, 1999) and 37/2000- Central Excise, dated the 8<sup>th</sup> May, 2000 (G.S.R 414(E) dated the 8<sup>th</sup> May, 2000), are hereby rescinded.

13. This notification shall come into force on the 1<sup>st</sup> day of April, 2003.

**Explanation-** For the purposes of this notification,-

- (i) "Board of Approval" means the authority appointed by the Central Government in exercise of the powers conferred by section 14 of the Industries (Development or Regulation) Act, 1951(65 of 1951) and the rules made under that Act;

- (ii) " Domestic Tariff Area" means area except special economic zone, export oriented undertakings, Software Technology Park unit and Electronic Hardware Technology Park unit;
- (iii) "Export and Import Policy" means Export and Import Policy, 1 April 2002 – 31 March 2007, published by the Government of India in the Ministry of Commerce and Industry vide notification No. 1 (RE-2003) /2002-07, dated 31<sup>st</sup> March, 2003, as amended from time to time;
- (iv) "export oriented undertaking" has the same meaning as assigned to "hundred percent. export oriented undertaking" in clause (ii) to the *Explanation* of sub-section (1) of section 3 of the Central Excise Act, 1944 ( 1 of 1944);
- (v) "Electronic Hardware Technology Park (EHTP) unit" means a unit established under and in accordance with the Electronic Hardware Technology Park Scheme notified by the Government of India in the Ministry of Commerce, vide notification No. 5(RE-95)/92-97, dated 30<sup>th</sup> April, 1995 and approved by the Inter Ministerial Standing Committee;
- (vi) "Handbook of Procedures, Volume I " means Handbook of Procedures Volume I, 2002-2007 published by the Government of India, Ministry of Commerce and Industry vide Public Notice No. 1(RE-2003)/2002-07, dated 31<sup>st</sup> March, 2003, as amended from time to time;
- (vii) "Inter-Ministerial Standing Committee" means a committee appointed by the Government of India in the Ministry of Industry (Department of Industrial Development) vide notification No. S.O. 117(E), dated the 22<sup>nd</sup> February, 1993;
- (viii) "Software Technology Park (STP) unit" means a unit established under and in accordance with Scheme notified by the Government of India in the Ministry of Commerce and Industry vide notification No. 4(RE-95)/92-95, dated 30<sup>th</sup> April, 1995 and approved by the Inter- Ministerial Standing Committee;
- (ix) "special economic zone" has the same meaning as assigned to it in clause (iii) to the *Explanation 2* of sub-section (1) of section 3 of the Central Excise Act, 1944 ( 1 of 1944).

#### ANNEXURE – I

Sl. No.	Description of Good
1	Capital goods and spares and accessories thereof.
2	Material handling equipments, namely, fork lifts, over-head cranes, mobile cranes, crawler cranes, hoists and stackers and spares thereof.
3	Uninterrupted power supply system (UPS), pollution control equipment, quality assurance equipment, storage systems, special racks for storage, modular furniture, computer furniture, anti-static carpet, tele-conference equipment, servo control system, security system, panels for electrical, net working equipment, data transfer protocol equipment, Central Air Conditioning equipments, and air conditioning system, spares, and consumables thereof.
4.	Captive power plant including captive generating sets and transformers as recommended by the Development Commissioner/ Designated Officer
5.	Spares, fuel, lubricants, consumables and accessories for captive power plants including captive generating sets and spares, consumables and accessories for transformers as approved by the said officer.
6.	Office Equipment including PABX, fax machines, video projection system, computer, laptop, server, spares and consumables there of.
7.	Raw materials.



8.	Components.
9.	Consumables.
10.	Packaging materials.
11.	Tools, jigs, gauges, fixtures, moulds, dies, instruments and accessories and spares thereof.
12.	A Prototype or technical samples for each of the existing products for the purpose of product diversification, development or evaluation.
13.	Drawings, blue prints and charts.
14.	Filters
15.	Dripliers, Drip lines and Drip-fittings
16.	Micro Sprinklers and Misters
17.	Agriculture Sprinklers
18.	Fertilizer Tanks
19.	Valves
20.	Fertilizer pumps and Chemical injection
21.	Plant or parts thereof, seeds, saplings, tubers, bulbs, Rhizomes, roots cuttings, all types of grafts, tissue culture material, and other vegetatively propagated material utilized for sowing and planting
22.	Crates drums and preservation media (such as acetic acid and vinegar)
23.	Grading Tables.
24.	Green House equipment, accessories, heated rooting tables, propagation trays, seeding machines.
25.	Growing media such as Peat Moss (including peat litres) (whether or not agglomerated), Perlite /Vermiculite, Rockwool, Cocoa pet, Hydrocorn, Foam based medium and other cultivation medium
26.	Fertiliser and chemicals for pre and post harvest treatments such as micro nutrients, plant and growth regulators and other organic and inorganic substances used for plant nutrition, insecticides, fungicides, weedicides, herbicides and the like.
27.	Raw materials for making capital goods for use within the unit for the purpose of production or manufacture of exports goods.
28.	Any other item required in relation to production of export goods with the prior approval of Board of Approval / Inter-Ministerial Standing Committee

#### ANNEXURE-II

Sl. No.	Description of Good
1.	Green House equipment, accessories, heated rooting tables, propagation trays, seeding machines.
2.	Growing media such as Peat Moss (including peat litres) (whether or not agglomerated),

	Pearlite/Vermiculite, Rockwool, Cocoa pet, Hydrocorn, Foam based medium and other cultivation medium.
3.	Office equipments, spares and consumables thereof.
4.	Fertilizers and chemicals for pre and post harvest treatments such as micro nutrients, plant and growth regulators and other organic and in-organic substances used for plant nutrition, insecticides, fungicides, weedicides, herbicides, and the like.
5.	Plant or parts thereof, seeds, saplings, tubers, bulbs, Rhizomes, roots cuttings, all types of grafts, tissue culture material, and other vegetatively propagated material utilized for sowing and planting.
6.	Filters
7.	Driplers, Driplines and Drip-fittings
8.	Micro Sprinklers and Misters
9.	Agriculture Sprinklers.
10.	Fertilizer tanks.
11.	Valve.
12.	Fertilizer Pumps and Chemical Injections.
13.	Animal feed such as cattle feed and poultry feed.
14.	Veterinary medicines including vaccines.
15.	Packaging materials including machinery and equipment for packaging.
16.	Cooling equipment for cold room, storage room, pre-cooling chambers and its accessories.
17.	Sorting equipment, Grading equipment, Packing equipment and temperature control or humidity control equipment.
18.	Power generating sets.
19.	Refrigeration and air-conditioning equipment for fitment on transport vehicles.
20.	Spare parts for the maintenance of goods mentioned at item Nos. 15 to 18 above.
21.	High Speed Diesel oil for power generating sets as approved by the Board of Approval.

### ANNEXURE –III

1.	Live animals.
2.	Bird's eggs (fresh) in shells of heading 0404.
3.	Live trees and other plants; bulbs, roots and the like, cut flowers and ornamental foliage.
4.	Fresh vegetables; whole uncut sun dried vegetables; Fresh and uncut/sun dried roots and tubers of Chapter 7.
5.	Fresh and uncut/sun dried edible fruits and nuts of Chapter 8.
6.	Fresh or sun dried plants and parts of such plants.
7.	Silk worm cocoons and raw silk.

#### ANNEXURE-IV

Sl. No.	Description of Good
1.	Capital Goods including plant and machinery for packaging, conveyor belts, and accessories, spares and consumables including lubricants therefor for spawning Hatchery, Aqua Farm, Processing Plant, Chilling unit (cold storage) and Feed plant.
2.	Material handling equipments, namely, fork-lifts, over-head cranes, mobile cranes, crawler cranes, hoists and stackers and spares, consumables including lubricants therefor.
3.	Captive power plant including power generating set and quality assurance equipments as recommended by Development Commissioner, and accessories.
4.	Tools, Jigs, Gauges, Fixtures, Moulds, Dies, Instruments and accessories.
5.	Cold room apparels.
6.	Chemicals for water treatment, Zeolite, Teaseed powder/cake, waste digesters, pesticides, fungicides, veterinary medicines including vaccines.
7.	Office equipments, spares and consumables, thereof.
8.	Feed for prawns/fish and other aquatic animals including Artemia (Brain Shrimp eggs) and other Hatchery feeds.
9.	Raw materials for feeds for aquatic animals, namely, meals of fish and other aquatic invertebrates like squid/prawns in liquid, powder or other forms, fish lipid oil, squid oil, veterinary grade premix of vitamins/ minerals not suitable for human consumption, sea weed powder, kalp Meal, Molasses, yeast, choline chloride, Antioxidants excluding Vitamins, Licithin, Di-calcium Phosphate and Calcium Lactate which are capable of use in other than veterinary application.
10.	Preservatives, pre-mix taste makers, battering materials, special cooking medium, bread crumbs/powder.
11.	Packaging materials, all sorts.
12.	High Speed Diesel oil for power generating sets as recommended by Board of Approvals.

#### ANNEXURE-V

Sl. No.	Description of Good
1.	Hydraulic Excavators
2.	Pneumatic Compressors
3.	Jack Hammers
4.	Hydraulic Drilling Machines
5.	Line Drillers
6.	Front End Loaders
7.	Pneumatic Grinders
8.	Diamond Wire Saws
9.	Dressing Machine

10.	Core Drilling Machine
11.	Jet Burners
12.	Cranes
13.	Derricks
14.	Tippers and Dumpers
15.	Welding Machine
16.	Generating sets
17.	Steel Chains and Steel Ropes
18.	D-Shackles
19.	Diamond Wires
20.	Diamond Segments
21.	Tungsten Carbon Drill Rods
22.	Steel Feathers & Wedges
23.	Burner Nozzle
24.	Welding rods
25.	Hydraulic Oil and Lubricants
26.	Explosives
27.	Chisels, Hammers, Chain Pulley Blocks
28.	Steel Pillow Kits
29.	Dust Collector
30.	Consumables and Tools

**ANNEXURE – VI  
Form CT- 3**

No. \_\_\_\_\_

Date \_\_\_\_\_

**FORM CT- 3**

Certificate for removal of excisable goods under bond

This is to certify that :

Mr./Messrs .....(Name and address) is/are bona fide licensee holding licence No.....valid upto.....

That he/they has/have executed a bond in Form B-17 (General Surety/General Security) No.....date.....for Rs..... With the Proper officer of Central Excise or Customs or Deputy

Commissioner of Central Excise or Customs .....and as such may be permitted to remove..... (quantity) of .....(excisable goods) from the unit at .....to their undertaking .....at.....

That the specimen signatures of his/ their authorised agent, namely, Shri.....are furnished here below duly attested.

Specimen Signatures  
Of the owner or his  
Authorised agent

Sd/-  
Attested

Central Excise Officer in charge of the  
export oriented undertaking /  
Electronic Hardware Technology Park  
(EHTP) unit/ Software Technology  
Park (STP) unit.

D. S. Garbyal  
Under Secretary to the Government of India

F. No. 305/45/2003-FTT