

Amendments made in Exemption Notification

Sr. No.	Sub-heading	Description	Old rate	New rate	Effective Date
1	2106 9020	All goods	12%	16%	11-Jul-14
2	2710	Motor spirit commonly known as petrol other than ntended for sale without a brand name	RS. 7.50 per litre	Rs. 2.35 per litre	11-Jul-14
3	3208,3815, 3901 or 3920	Goods for use in the manufacture of EVA (Ethylene Vinyl Acretate) sheets or backsheetswhich are used in the manufacture of solar photovoltaic cells or modules namely- EVA resin, EVA masterbatch, Poly etyleneterephthalate film, Poly vinyl fluoride, poly vinyl di-fluoride adhesive resin, adhesive hardner	12%	-	11-Jul-14
4	3605 0010, 3605 0090	Matches in or in relation to the manufacture of which, any or all the processes of 'frame filling', dipping of splintsin the composition for match head, pasting of labels on match boxes, veneers or cardboards and packaging are carried out with the aid of power	12%	6%	11-Jul-14
5	38	Dichloro Diphenyl Trichloroethane (DDT) manufactured by Hindustan Insecticides Limited for supply to the National Vector Bourne Diseases Control Programme (NVBDCP) for mosquito control of the Ministry of Health & Family Welfare	12%	-	11-Jul-14
6	3901, 3902, 3903, 3904	Plastic materials reprocessed in India out of the scrap or the waste of goods falling under 39, 54, 56, 59, 64, 84, 85, 86, 87, 90, 91, 92, 93, 94, 94, 95, 96	12%	-	11-Jul-14
7	3920, 3921	Ethylene Vinyl acetate (EVA) sheets or backsheet for use in the manufacture of solar photovoltaic cells or modules	12%	-	11-Jul-14
8	Any chapter	Security fibre and security threads for use in the manufacture of security paper by Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore	6%	-	11-Jul-14

9	5307 1010, 5307 2000	Jute Yarn	-	6%	11-Jul-14
10	64	Footwear of retail sale price not exceeding Rs 500 per pair but not exceeding Rs 1000 per pair	6%	-	11-Jul-14
11	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	-	-	11-Jul-14
12	7326 9099	Forged steel rings for manufacture of special bearings for use in wind operated electricity generators	-	-	11-Jul-14
13	7408	Flat copper wire for use in the manufacture of Photovoltaic (PV) ribbon (tinned cooper interconnect) for manufacture of solar photovoltaic cells or modules	-	-	11-Jul-14
14	Any Chapter	Reverse Osmosis (RO) membrane element for water filtration or purification equipment (other than household type filters) based on reverse osmosis technology using thin film composite membrane (TFC)	-	-	11-Jul-14
15	Any chapter	Reverse osmosis membrane element for household type filters	-	6%	11-Jul-14
16	8422 2000, 8422 3000, 8422 4000, 8422 9010, 8422 9090	Goods used in processing and packaging of agricultural, apiary, horticultural, diary, poultry, aquatic, marine produce and meat namely- (i) machinery for cleaning or drying bottles or other containers; (ii) machinery for filling, closing, sealing or labelling bottle, cans, boxes, bags, or other containers; (iii) other packing or wrapping machinery; (iv) parts of such machinery	-	6%	11-Jul-14
17	8435	All goods	-	6%	11-Jul-14
18	8438 5000, 8438 6000, 8438 9090	(i) machinery for preparation of meat or poultry, (ii) machinery for preparation of fruits, nuts, or vegetables, (iii) parts of such machinery at (i) and (ii)	-	6%	11-Jul-14
19	85 or 94	LED drivers and MCPCB for use in manufacture of LED lights and fixtures or LED lamps	-	6%	11-Jul-14
20	Any Chapter	Parts consumed within factory of production for the manufacture of goods specified in List 8	-	-	11-Jul-14

21	Any Chapter	Parts, used within the factory of production or in any other factory of the same manufacturer used in the manufacture of goods of heading 8701	-	-	11-Jul-14
22	4203 21	Gloves specifically designed for use in sports	-	1%	11-Jul-14
24	54 or 55	Polyester staple fibre or filament yarn manufactured from plastic scrap or plastic waste including waste polyethylene terephthalate bottles	-	1%	11-Jul-14
25	8452	Sewing machines other than those operated with electric motors, whether inbuilt or attachable to the body	1%	1%	11-Jul-14