

EXCISE TARIFF CHANGES

Chapter/ Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification and Date	No.	Remark
NA	NA	NA	NA	NA	1 st March 2016	05/2016 06/2016 01/03/2016	& dated	The excise duty exemption under the existing area based exemption Notifications is not applicable to production of refined gold and silver from gold dore, silver dore or any other raw material. It is also not applicable for existing units undertaking substantial expansion as well as new units. This will be applicable to Notification no. 56/2002(J&K), 57/2003(J&K) 20/2007 (Sikkim) 1/2010-(Jammu & Kashmir), 32/1999- (Assam Tripura), 33/1999- (North East Units), 56/2003-(Sikkim) 71/2003-(Sikkim), 49/2003-(Uttanchal or Himachal Pradesh), 50/2003-(Uttanchal or Himachal Pradesh)
61, 62 and 63(except 63090000	All goods of cotton, not containing any	All goods of cotton, not containing any other textile material, other	6%	12.5%	1 st March 2016	07/2016 01/03/2016	dated	Concessional rate of duty of 6% is applicable only to branded garments having RSP

BUDGET ANALYSIS 2016-17

EXCISE TARIFF CHANGES

Chapter/ Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification and Date	No.	Remark
and 6310)	other textile material.	than those bearing a brand name or sold under a brand name and having a retail sale price (RSP) of Rs.1000 and above						less than Rs. 1000 & Concessional rate of Duty is not available to the branded cotton cloths having a retail sales price of Rs.1000 and above.
7113	NA	Articles of jewellery for home consumption, other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113	NA	NA	1 st March 2016	08/2016 dated 1/03/2016		1. SSI exemption is introduced to Articles of jewellery for home consumption, other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire. Exemption is available for value upto 6 crores the financial year 16-17 and subject to clearance in last year is not exceeding 12 crores. SSI exemption is not available for the month of March 2016 upto Rs.50 Lacs. This exemption will not be available for Jewellery of

BUDGET ANALYSIS 2016-17

EXCISE TARIFF CHANGES

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								<p>other Brand. Subject non availment of CENVAT Credit including Capital Goods. The amount of 12 Crores includes clearance of one or more premises during preceding year.</p> <p>2. For the branded garments above RSP Rs.1000 exemption under this notification will apply upto Rs. 12.5 lakhs.</p> <p>3. Clearance includes clearance to India & Bhutan.</p>
Chapter-61, 62, 63 (except laminated jute bags falling under 6305, 6309 00 00, 6310)	New Entry	All goods bearing a brand name or sold under a brand name and having retail sale price (RSP) of Rs.1000 and above.	NA	2%	1 st March 2016	09/2016 dated 1/03/2016		Exemption has been provided to branded cloths having retail sales price of Rs.1000 and above. Subject to non availment of Cenvat Credit.

BUDGET ANALYSIS 2016-17

EXCISE TARIFF CHANGES

Chapter/ Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification and Date	No.	Remark
Entry omitted	7113	Articles of Jewellery	6%	12.5%	1 st March 2016	10/2016 01/03/2016	dated	Now Duty @ 12.5% is payable when CENVAT Credit is availed on the Articles of Jewellery.
7323 or 7418 or 7615	All goods other than parts and pressure cookers	All goods other than disposable aluminium foil containers, parts and pressure cookers	6%	12.5%	1 st March 2016	10/2016 01/03/2016	dated	The disposable aluminum foil containers from the exemption notification have excluded. Now Duty @ 12.5% is payable on the aluminium foil containers instead of 6% earlier.
85	Media recorded Information Technology Software with	Media with recorded Information Technology Software	12.5%	NIL	1 st March 2016	11/2016 01/03/2016	dated	Media with recorded Information Technology Software under Chapter 85 on which there is no requirement of mentioning RSP under the Legal Metrology Act has been exempted from payment of Central Excise duties. This amendment has made in order to avoid duplication of duties of Central Excise and Service tax. This exemption is subject to condition specified in the notification. Subject to providing the declaration of payment of Service Tax.

BUDGET ANALYSIS 2016-17

EXCISE TARIFF CHANGES

Chapter/ Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification and Date	No.	Remark
NA	Improved chulhas (including smokeless chulhas), made of mild steel, cast iron, stainless steel, galvanised iron sheets or combination of any two or more of these metals including ceramic or pottery or metal clad chulhas	NA	Nil	12.5%	1 st March 2016	13/2016 dated 01/03/2016		Duty Exemption on improved chulhas capable of burning wood, agro waste, cow dung bricket & coal has been withdrawn. It will be subjected to duty @12.5%. However duty exemption has been granted is 12/2016 CE subject to following procedure of Central Excise (removal of goods At concessional rate of duty) of manufactured goods is followed.
NA	NA	NA	Nil	Nil	1 st March 2016	14/2016 dated 1/03/2016		In case of supplies to Power Generation Projects based on Municipal and urban waste, the manufacturer is required to justify that there is agreement between the producer of the power and the urban local body for processing of waste for a period not less than 10 years.
Chapter- 61, 62 and 63 (except 63090000)	All goods	All goods other than those bearing a brand name or sold under a brand name and having a retail sale	Nil	15%	1 st March 2016	15/2016 dated 1/03/2016		Additional Duties of Excise (Goods of Special Importance) has been levied on brand name or sold under a brand

BUDGET ANALYSIS 2016-17

EXCISE TARIFF CHANGES

Chapter/ Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Remark
and 6310		price (RSP) of Rs.1000 and above.”					name and having a retail sale price (RSP) of Rs.1000 and above @ 15%.
	Chewing Tobacco other than filtered Khaini, Pan masala, Pan Masala containing Tobacco	Chewing Tobacco other than filtered Khaini, Pan masala, Pan Masala containing Tobacco				16,17 & 18/2016 dated 1/03/2016	Duty Rates has been substantially increased.

BUDGET ANALYSIS 2016-17

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296	Any Chapter	Following goods for use in the manufacture of goods specified against Sl. No.274, namely:- (i) Battery pack; (ii) Battery charger ; (iii) AC or DC motor; and (iv) AC or DC motor controller	No Change	6%	6%	1-Mar-16	12/2016 Dt. 01.03.16	The validity period of concessional excise duty of 6% granted to specified goods for the use in the manufacture of electrically operated vehicles is being extended without time limit.
297	Any Chapter	The following goods for use in the manufacture of goods specified against Sl. No. 278, namely; (i) Battery pack; (ii) Battery charger ; (iii) AC or DC motor; and (iv) AC or DC motor controller (v) Engine for HV(Atkinson cycle); (vi)Transaxle for HV (split power device); (vii)Power control unit (inverter, AC/DC converter, condenser); (viii)Control ECU for HV, (ix) Generator;	The following goods for use in the manufacture of goods specified against Sl. No. 278, namely; (i) Battery pack; (ii) Battery charger ; (iii) AC or DC motor; and (iv) AC or DC motor controller (v) Engine for HV(Atkinson cycle); "Engine for xEV" (vi)Transaxle for HV (split power device); (vii)Power control unit (inverter, AC/DC converter, condenser);	6%	6%	1-Mar-16	12/2016 Dt. 01.03.16	The validity period of concessional excise duty of 6% granted to specified goods for the use in the manufacture of hybrid vehicles is being extended without time limit. The description "Engine for HV (Atkinson cycle)" has been changed to "Engine for xEV (hybrid electric vehicle)"

BUDGET ANALYSIS 2016-17

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		(x)Brake system for recovering; (xi) Energy monitor; and (xii)Electric compressor	(viii)Control ECU for HV, (ix) Generator; (x)Brake system for recovering; (xi) Energy monitor; and (xii)Electric compressor					
35	21069020	Pan Masala	No Change	16%	19%	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty Rates increased by 3% on Pan Masala.
68	2710	Kerosene received by the factory from the refinery intended for use in the manufacture of linear alkyl benzene or heavy alkylate and returned by the factory to the refinery from where such kerosene is received, or to a warehouse of such refinery	Kerosene received by the factory from the refinery intended for use in the manufacture of linear alkyl benzene or heavy alkylate or <i>N- paraffin arising in the course of manufacture of linear alkyl benzene or heavy alkylate</i>	Nil	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Now Kerosene used in factory for manufacture of <i>N- paraffin arising in the course of manufacture of linear alkyl benzene or heavy alkylate</i> is also exempt from Excise duty, subject to permission from Commissioner of Central Excise as per condition no 4 of the said notification
77	27101920	Aviation turbine fuel	Aviation turbine fuel	8%	14%	1-Mar-16	12/2016 Dt. 01.03.16	Now duty rate on Aviation turbine fuel has been increased to 14%. It means for regular flights there will

BUDGET ANALYSIS 2016-17

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								be a steep increase in the price.
77	27101920	Aviation turbine fuel	Aviation turbine fuel "for supply to Scheduled Commuter Airlines (SCA) from the Regional Connectivity Scheme(RCS) airports"	8%	8%	1-Mar-16	12/2016 Dt. 01.03.16	Aviation turbine fuel for supply to Scheduled Commuter Airlines [SCA] from the Regional Connectivity Scheme [RCS] airports only shall continue to attract Excise Duty rate of 8%.
109A	28, 29 or 38	-	Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	12.5%	6%	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty Rate reduced to 6%.

BUDGET ANALYSIS 2016-17

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128A	31	-	Mixture of fertilizers, made by physical mixing of chemical fertilizers on which appropriate duty of excise has been paid, by Co-operative Societies, holding certificate of manufacture for mixture of fertilizers under the Fertilizer Control Order, 1985, for supply to the members of such Co-operative Societies	12.5%	Nil	1-Mar-16	12/2016 01.03.16	Dt. Basic Excise Duty on mixture of fertilizers, made by physical mixing of chemical fertilizers on which appropriate duty of excise has been paid, by Co-operative Societies, holding certificate of manufacture for mixture of fertilizers under the Fertilizer Control Order 1985, for supply to the members of such Co-operative Societies, is being fully exempted
144	38	Concrete mix manufactured at the site of construction for use in construction work at such site	Concrete Mix or Ready-mix Concrete (RMC), manufactured at the site of construction for use in construction work at such site.	Nil	Nil	1-Mar-16	12/2016 01.03.16	Dt. Now Ready Mix Concrete manufactured at the site of construction for use in construction work at such site is being fully exempted from excise duty. H'ble Supreme Court has held that exemption to RMC is not applicable and exemption is restricted to Concrete Mix, in case of L&T and therefore

BUDGET ANALYSIS 2016-17

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								exemption is also extended to RMC.
148AA	3923 21 00	Sacks and bags, other than for industrial use	All goods	15%	15%	1-Mar-16	12/2016 01.03.16	Dt. Basic Excise Duty on sacks and bags of polymers of any plastics is being rationalized at 15%.
148AA	3923 21 00	All goods, other than goods mentioned at Sl. No. 148B above	All goods	12.5%	15%	1-Mar-16	12/2016 01.03.16	Dt. Basic Excise Duty on sacks and bags of polymers of any plastics is being rationalized at 15%.
148AA	3923 29	All goods	All goods	12.5%	15%	1-Mar-16	12/2016 01.03.16	Dt. Basic Excise Duty on sacks and bags of polymers of any plastics is being rationalized at 15%.
152A	4008 29 10	-	Rubber sheets and resin rubber sheets for soles and heels	12.5%	6%	1-Mar-16	12/2016 01.03.16	Dt. Excise Duty Rate has been reduced to 6%

BUDGET ANALYSIS 2016-17

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172A	54 or 55	Polyester staple fibre or polyester filament yarn, manufactured from plastic scrap or plastic waste including waste polyethylene terephthalate bottles	Polyester staple fibre or polyester filament yarn, manufactured from plastic scrap or plastic waste including waste polyethylene terephthalate bottles	6%	12.5%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty rate has been increased to 12.5%
189	71	Gold bars, other than tola bars, bearing manufacturer's engraved serial number and weight expressed in metric units manufactured in a factory starting from the stage of- (i) (a) Gold ore or concentrate; (b) Gold dore bar; or (ii) Silver dore bar	Gold bars, other than tola bars, bearing manufacturer's engraved serial number and weight expressed in metric units manufactured in a factory starting from the stage of- (i) (a) Gold ore or concentrate; (b) Gold dore bar; or (ii) Silver dore bar	9%	9.5	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty rate has been increased to 9.5%
190	71	Silver manufactured in a factory starting from the stage of- (a) Silver ore or concentrate; (b) Silver dore bar; or (c) Gold dore bar.	Silver manufactured in a factory starting from the stage of- (a) Silver ore or concentrate; (b) Silver dore bar; or (c) Gold dore bar.	8%	8.5%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty rate has been increased to 8.5%

BUDGET ANALYSIS 2016-17

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191	71	The following goods manufactured or produced during the process of copper smelting starting from the stage of copper ore or concentrate in the same factory namely:- (i)gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units and gold coin of purity not below 99.5%;	The following goods manufactured or produced during the process of copper smelting starting from the stage of copper ore or concentrate in the same factory, namely:- (i) gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units and gold coin of purity not below 99.5%	9%	9.5%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty rate has been increased to 9.5%
191	71	(ii)Silver in any form, except silver coins of purity below 99.9%	(ii) silver in any form, except silver coins of purity below 99.9)	8%	8.5%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty rate has been increased to 8.5%
191A	71	Silver produced or manufactured during the process of zinc or lead smelting starting from the stage of zinc or lead ore or concentrate.	Silver produced or manufactured during the process of zinc or lead smelting starting from the stage of zinc or lead ore or concentrate.	8%	8.5%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty rate has been increased to 8.5%

BUDGET ANALYSIS 2016-17

Sr. No	Chapter/Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification and Date	No.	Remark
199	7113	(I) Articles of jewellery;	(I) Articles of jewellery	Nil	1%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty has been levied @ 1% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004
199	7113	(II) Articles of silver jewellery	(II) Articles of silver jewellery, other than those studded with diamond, ruby, emerald or sapphire	Nil	Nil	1-Mar-16	12/2016 01.03.16	Dt.	Exemption from Excise Duty continued subject to the fact that such article of silver which are not studded with diamonds, ruby, emerald or sapphire
235A	8413 91 or 8501 31 19	-	The following goods for use in manufacture of centrifugal pumps falling under tariff item 8413 70 10, namely:- (i) Shafts (ii) Sleeve (iii) Chamber (iv) Impeller (v) Washer (vi) Electric motor	12.5%	6%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty Rate reduced to 6% subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001

BUDGET ANALYSIS 2016-17

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262A	8507 60 00	-	Lithium-ion batteries other than batteries of mobile handsets including cellular phones	12.5%	4%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty Rate has been reduced to 4% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004
262B	85 or any other Chapter	-	(a) Parts, components and accessories for manufacture of Lithium-ion batteries other than batteries of mobile handsets including cellular phones; (b) Sub-parts for manufacture of the items mentioned at (a) above	12.5%	Nil	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263B	8504	-	Charger or adapter for manufacture of mobile handsets including cellular phones	12.5%	2%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty Rate has been reduced to 2% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004 and actual user condition

BUDGET ANALYSIS 2016-17

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								and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263C	85 or any other Chapter	-	(a) Inputs or parts for manufacture of charger or adapter of mobile handsets including cellular phones (b) Inputs or sub-parts for manufacture of parts mentioned at (a) above	12.5%	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263D	8506, 8507	-	Battery for manufacture of mobile handsets including cellular phones	12.5%	2%	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty Rate has been reduced to 2% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004 and actual user condition and following up procedures set out in Central Excise (Removal of Goods at

BUDGET ANALYSIS 2016-17

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								Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263E	85 or any other Chapter	-	(a) Inputs or parts for manufacture of battery of mobile handsets including cellular phones (b) Inputs or sub-parts for manufacture of parts mentioned at (a) above	12.5%	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263F	8518 30 00	-	Wired headsets for manufacture of mobile handsets including cellular phones.	12.5%	2%	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty Rate has been reduced to 2% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004 and actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001

BUDGET ANALYSIS 2016-17

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263G	85 or any other Chapter	-	(a) Inputs or parts for manufacture of wired headsets of mobile handsets including cellular phones (b) Inputs or sub-parts for manufacture of parts mentioned at (a) above	12.5%	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263H	8518	-	Speakers for manufacture of mobile handsets including cellular phones	12.5%	2%	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty Rate has been reduced to 2% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004 and actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001

BUDGET ANALYSIS 2016-17

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263I	85 or any other Chapter	-	(a) Inputs or parts for manufacture of speakers of mobile handsets including cellular phones (b) Inputs or sub-parts for manufacture of parts mentioned at (a) above	12.5%	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263J	8517 62 30	-	Broadband modem	12.5%	4%	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty Rate has been reduced to 4% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004
263K	85 or any other Chapter	-	(a) Parts, components and accessories for manufacture of broadband modem (b) sub-parts for manufacture of the items mentioned at (a) above	12.5%	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001

BUDGET ANALYSIS 2016-17

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263L	8517 69 30	-	Routers	12.5%	4%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty Rate has been reduced to 4% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004
263M	85 or any other Chapter	-	(a) Parts, components, and accessories for manufacture of routers (b) Sub-parts for manufacture of items mentioned at (a) above	12.5%	Nil	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263N	8517 69 60	-	Set-top boxes for gaining access to Internet	12.5%	4%	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty Rate has been reduced to 4% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004
263O	85 or any other Chapter	-	(a) Parts, components, and accessories for manufacture of Set-top boxes for gaining access	12.5%	Nil	1-Mar-16	12/2016 01.03.16	Dt.	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of

BUDGET ANALYSIS 2016-17

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			to Internet (b) Sub-parts for manufacture of items mentioned at (a) above.					Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263P	8521 90 90	-	Digital Video Recorder (DVR) or Network Video Recorder (NVR)	12.5%	4%	1-Mar-16	12/2016 01.03.16 Dt.	Excise Duty Rate has been reduced to 4% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004
263Q	85 or any other Chapter	-	(a) Parts, components, and accessories for manufacture of Digital Video Recorder (DVR) or Network Video Recorder (NVR); (b) Sub-parts for manufacture of items mentioned at (a) above.	12.5%	Nil	1-Mar-16	12/2016 01.03.16 Dt.	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263R	8525 80 20	-	CCTV camera or IP camera	12.5%	4%	1-Mar-16	12/2016 01.03.16 Dt.	Excise Duty Rate has been reduced to 4% subject to the condition that no cenvat credit of inputs or capital goods has been availed

BUDGET ANALYSIS 2016-17

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								under Rule 3 or Rule 13 of Cenvat Credit Rules 2004
263S	85 or any other Chapter	-	(a) Parts, components, and accessories for manufacture of CCTV camera or IP camera (b) Sub-parts for manufacture of items mentioned at (a) above	12.5%	Nil	1-Mar-16	12/2016 01.03.16 Dt.	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
263T	8528 71 00	-	Reception apparatus for television but not designed to incorporate a video display	12.5%	4%	1-Mar-16	12/2016 01.03.16 Dt.	Excise Duty Rate has been reduced to 4% subject to the condition that no cenvat credit of inputs or capital goods has been availed under Rule 3 or Rule 13 of Cenvat Credit Rules 2004
263U	85 or any other Chapter	-	(a) Parts, components, and accessories for manufacture of reception apparatus for television but not designed to incorporate a video display	12.5%	Nil	1-Mar-16	12/2016 01.03.16 Dt.	Excise Duty has been exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules,

BUDGET ANALYSIS 2016-17

Sr. No	Chapter/Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Remark
			(b) Sub-parts for manufacture of items mentioned at (a) above					2001
272	85 or any other Chapter	(a) Parts, components and accessories of mobile handsets including cellular phones. (b) Parts, components of battery chargers and hands-free headphones and PC connectivity cable of mobile handsets including cellular phones; (c) sub- parts of (a) and (b).	(a) Parts, components and accessories "excluding Charger or Adapter, Battery, Wired Headsets and Speakers" of mobile handsets including cellular phones. (b) Parts, components of battery chargers and hands-free headphones and PC connectivity cable of mobile handsets including cellular phones; (c) sub- parts of (a) and (b).	Nil	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Excise duty exemption is being withdrawn on charger/adapter, battery and wired headsets/speakers for use in manufacture of mobile handsets including cellular phones, since separately provided.
272A	8607	-	Parts of Railway or Tramway Locomotives or Rolling-Stock	12.5%	6%	1-Mar-16	12/2016 Dt. 01.03.16	Excise Duty Rate has been reduced to 6%

BUDGET ANALYSIS 2016-17

Sr. No	Chapter/Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Remark
272B	8608	-	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAY, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATION OR AIR-FIELDS; PARTS OF THE FOREGOING	12.5%	6%	1-Mar-16	12/2016 01.03.16 Dt.	Excise Duty Rate has been reduced to 6%
272C	8609 00 00	-	Refrigerated containers.	12.5%	6%	1-Mar-16	12/2016 01.03.16 Dt.	Excise Duty Rate has been reduced to 6%
305	88 or any chapter	Parts and testing equipment, for maintenance repair, and overhauling (MRO) of aircraft falling under heading 8802 and specified against Sl. No. 448 of the Table annexed to the	Parts and testing equipment, "Parts, testing equipment, tools and tool-kits" for maintenance repair, and overhauling (MRO) of aircraft falling under	Nil	Nil	1-Mar-16	12/2016 01.03.16 Dt.	In addition to parts and testing equipment, Excise duty on tools and tool kits for maintenance, repair, and overhauling of aircraft is being exempted, subject to actual user condition and following up procedures set out in Central Excise

BUDGET ANALYSIS 2016-17

Sr. No	Chapter/Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Remark
		notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2012-Customs, dated the 17th March, 2012, for use by the MRO units: Provided that the exemption under this entry shall be subject to the conditions, if any specified against Sl.No.448 of the Table annexed to the said notification No. 12/2012-Customs ,dated 17th March,2012	heading 8802 and specified against Sl. No. 448 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2012-Customs, dated the 17th March, 2012, for use by the MRO units: Provided that the exemption under this entry shall be subject to the conditions, if any specified against Sl.No.448 of the Table annexed to the said notification No. 12/2012-Customs ,dated 17th March,2012					(Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001.
305A	89 or any other Chapter	-	Capital goods and spares thereof, raw materials, parts, material handling equipment and consumables, for repairs of ocean-going vessels by a ship repair unit.	12.5% / 6%	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Excise duty on Capital goods and spare thereof, raw materials, parts, material handling equipment and consumable for repairs of ocean-going vessels by a

BUDGET ANALYSIS 2016-17

Sr. No	Chapter/Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Remark
								ship repair unit is being exempted subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
315A	90 or 84	-	Disposable sterilized dialyzer or micro barrier of artificial kidney.	12.5%	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Excise duty has been exempted on Disposable sterilized dialyzer and micro barrier of artificial kidney.
327A	38, 39 or 68	-	Goods specified in List 9A, for the manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades, for wind operated electricity generators.	12.5%	6%	1-Mar-16	12/2016 Dt. 01.03.16	Excise duty exemption on 5 specified items (Epoxy resin, falling under tariff item 39073010 , Vinyl ester adhesives, falling under tariff item 39059990 , Vinyl ester adhesives, falling under tariff item 39059990 , Hardeners, falling under tariff item 38249090 and Polyester based infusion resin and hand layup resin

BUDGET ANALYSIS 2016-17

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								(both falling under tariff item 39079190) for manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades for wind operated electricity generators is being withdrawn and now attract a concessional excise duty of 6%. Further Basic Excise Duty on Carbon pultrusions, for manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades for wind operated electricity generators, is being reduced from 12.5% to 6% subject to actual user condition 36 as specified in the notification.
	Any Chapter	-	Non-conventional energy devices or systems specified in List 8 and Parts consumed within the factory of production for the manufacture of goods	-	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Excise duty on improved cook stoves including smokeless chulhas for burning wood, agrowaste, cowdung, briquettes, and

BUDGET ANALYSIS 2016-17

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List 8 (332 and 332A)			specified in LIST 8					coal in being exempted unconditionally. Also parts of such cook stoves will also be exempt from excise duty subject to actual user condition and following up procedures set out in Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001
List 8 (332 & 332A)	Any Chapter	-	Non-conventional energy devices or systems specified in List 8 and Parts consumed within the factory of production for the manufacture of goods specified in LIST 8	-	Nil	1-Mar-16	12/2016 Dt. 01.03.16	Solar Lamp has been added in the list to provide the Excise duty exemption.

BUDGET ANALYSIS 2016-17