

Notification No. 52/ 2000-Central Excise (N.T.)

In exercise of the powers conferred by sub-section (1), read with sub-section (2), of section 4A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby specifies the goods mentioned in column (3) of the Table below and falling under Chapter or heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) mentioned in the corresponding entry in column (2) of the said Table, as the goods to which the provisions of the said sub-section (2) shall apply, and allows as abatement the percentage of retail sale price mentioned in the corresponding entry in column (4) of the said Table.

TABLE

S. No.	Chapter or heading No. or sub-heading No.	Description	Abatement as a percentage of retail sale price
(1)	(2)	(3)	(4)
1.	1702.30	Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	40%
2.	2502.21	White cement, whether or not artificially coloured and whether or not with rapid hardening properties	40%
3.	3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	40%
4.	3820.00	Anti-freezing preparations and prepared de-icing fluids	40%
5.	3824.90	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale	40%
6.	3919.00	Self adhesive tapes of plastics	40%
7.	3923.10	Insulated ware	40%
8.	4816.00	Carbon paper, self-copy paper, duplicator stencils, of paper	40%
9.	4818.90	Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	40%
10.	6905.10	Vitrified tiles, whether polished or not	50%
11.	8305.00	Staples in strips, paper clips, of base metal	40%
12.	8421.10	Water filters and water purifiers, of a kind used for domestic purposes	40%
13.	8472.00	Stapling machines	40%
14.	8523.12	Unrecorded audio cassettes	40%
15.	8523.14 and 8524.34	Video cassettes	40%
16.	8523.20 and 8524.40	Magnetic discs	40%

Explanation .- For the purposes of this notification, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

2. This notification shall come into force on and from the 1st day of December, 2000.

(T.R. RUSTAGI)

JOINT SECRETARY TO THE GOVERNMENT OF INDIA

F.No. B-10/2/2000-TRU