

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 29/2004-Central Excise, dated the 9th July, 2004, published in the Gazette of India, Extraordinary, vide number G.S.R 420(E), dated the 9th July, 2004, namely:-

In the said notification, for the Table, the following Table shall be substituted, namely:-

“Table

S. No.	Chapter or heading No. or sub-heading No. or tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1	5204 to 5212	All goods of cotton, not containing any other textile material	4%
2	5404	All goods (other than nylon monofilament yarn of 210 deniers or in the multiples thereof, with tolerance of 6 per cent.)	8%
3	54	All filament yarns procured from outside and subjected to any process by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of Chapter 54. <i>Explanation.-</i> For the purpose of this exemption, ‘manufacture of yarns’ means manufacture of filaments of organic polymers produced by ,- (a) polymerization of organic monomers, such as, polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) chemical transformation of natural organic polymers (cellulose, casein, proteins or algae), such as, viscose rayon, cellulose acetate, cupro or alginates.	8%
4	56 (except 5601 10 00)	All goods of cotton, not containing any other textile material	4%
5	57	All goods of cotton, not containing any other textile material	4%

6	58 (except 5804 30 00, 5805 and 5807)	All goods of cotton, not containing any other textile material	4%
7	59	All goods of cotton, not containing any other textile material	4%
8	60	All goods of cotton, not containing any other textile material	4%
9	61, 62, 63 (except 6309 00 00 and 6310)	All goods of cotton, not containing any other textile material <i>Explanation.-</i> For the removal of doubts, it is hereby clarified that ‘goods of cotton, not containing any other textile material’, shall include goods made from fabrics of cotton, not containing any other textile material, even if they contain sewing threads, cords, labels, elastics tapes, zip fasteners and similar items used for stitching, fastening, holding or adornment, of materials other than cotton	4%”.

[F. No.334/13 /2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- The principal notification was published vide number G.S.R. 420(E), dated the 29th July, 2004, and last amended vide notification No. 58/2008-Central Excise, dated the 7th December, 2008 published vide number G.S.R. 840 (E), dated the 7th December, 2008.