

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**NOTIFICATION**  
**No. 3/2015-Central Excise (N. T.)**

New Delhi, the 1<sup>st</sup> March, 2015

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 4A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 49/2008-Central Excise(N.T.), dated the 24th December, 2008, published in the Gazette of India, Extraordinary, vide number G.S.R. 882 (E), dated the 24th December, 2008, namely:-

In the said notification, in the Table,-

- (a) after S. No. 1 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

“1A	0402 91 10, 0402 99 20	Condensed milk put up in unit containers	30”;
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- (b) after S. No. 16 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

“16A	2101 20	Extracts, essences and concentrates of tea or mate and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	30”;
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- (c) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

“25A	2202	All goods except mineral waters and aerated waters	35”;
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- (d) against S. No. 56, for the entry in column (4), the entry “25%” shall be substituted;

- (e) against S. No. 101,-

(a) for the entry in column (2), the entry “85 or 94” shall be substituted;

(b) in column (3), for the words “except lamps for automobiles”, the words, brackets and figures “falling under heading 8539 [except lamps for automobiles],

LED lights or fixtures including LED Lamps falling under Chapter 85 or heading 9405” shall be substituted.

(f) S. Nos. 121,122,123 and 124 and the entries relating thereto shall be deleted.

[F. No. 334 /5/2015 -TRU]

(Pramod Kumar)

Under Secretary to the Government of India

**Note:** - The principal notification No.49/2008-Central Excise (N.T.), dated the 24<sup>th</sup> December, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 882 (E), dated the 24<sup>th</sup> December, 2008 and last amended by notification No. 17/2014-Central Excise (N.T.), dated the 11<sup>th</sup> July, 2014 published in the Gazette of India, Extraordinary, *vide* number G.S.R. 452 (E), dated the 11<sup>th</sup> July, 2014.