

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)

New Delhi, the 13<sup>th</sup> June, 2008

NOTIFICATION  
No. 39/2008-Central Excise

G.S.R. (E).- Whereas the Central Government is satisfied that the duty of excise [called the Central Value Added Tax (CENVAT)] leviable on motor vehicles and motor cars falling under tariff item Nos. 8702 10 11, 8702 10 12, 8702 10 19, 8702 90 11, 8702 90 12, 8702 90 19, 8703 23 10, 8703 23 91, 8703 23 92, 8703 23 99, 8703 24 10, 8703 24 91, 8703 24 92, 8703 24 99, 8703 32 10, 8703 32 91, 8703 32 92, 8703 32 99, 8703 33 10, 8703 33 91, 8703 33 92, 8703 33 99 and 8703 90 90 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), should be increased and that circumstances exist which render it necessary to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (b) of sub-section (1) of section 3 of the said Central Excise Tariff Act, the Central Government, hereby directs that the First Schedule of the said Central Excise Tariff Act shall be amended in the following manner, namely :-

In the First Schedule to the said Central Excise Tariff Act, in Section XVII, in Chapter 87,

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- (i) against tariff item No. 8702 10 11 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (ii) against tariff item No. 8702 10 12 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;
- (iii) against tariff item No. 8702 10 19 occurring in column (2), for the entry in column (4), the entry "24% + Rs.20,000 per unit" shall be substituted;

- (iv) against tariff item No. 8702 90 11 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (v) against tariff item No. 8702 90 12 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (vi) against tariff item No. 8702 90 19 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (vii) against tariff item No. 8703 23 10 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (viii) against tariff item No. 8703 23 91 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (ix) against tariff item No. 8703 23 92 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (x) against tariff item No. 8703 23 99 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xi) against tariff item No. 8703 24 10 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xii) against tariff item No. 8703 24 91 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xiii) against tariff item No. 8703 24 92 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xiv) against tariff item No. 8703 24 99 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xv) against tariff item No. 8703 32 10 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xvi) against tariff item No. 8703 32 91 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xvii) against tariff item No. 8703 32 92 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xviii) against tariff item No. 8703 32 99 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;

- (xix) against tariff item No. 8703 33 10 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xx) against tariff item No. 8703 33 91 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xxi) against tariff item No. 8703 33 92 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xxii) against tariff item No. 8703 33 99 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted;
- (xxiii) against tariff item No. 8703 90 90 occurring in column (2), for the entry in column (4), the entry “24% + Rs.20,000 per unit” shall be substituted.

(F. No. 334/5/2008-TRU)

(Unmesh Wagh)  
Under Secretary to the Government of India.

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(DEPARTMENT OF REVENUE)

New Delhi, the 13<sup>th</sup> June, 2008

NOTIFICATION

No. 40/2008-Central Excise

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. 6/2006-Central Excise, dated the 1<sup>st</sup> March, 2006 which was published in the Gazette of India, Extraordinary vide number G.S.R. 96(E) of the same date, namely:-

In the said notification, in the Table, after S. No. 41 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
41A.	8702, 8703	Following motor vehicles, namely :-		
		(i) Motor vehicles of engine capacity not exceeding 1500 cc; and	24%	-
		(ii) Motor vehicles of engine capacity exceeding 1500 cc but not exceeding 1999 cc;	24% + Rs.15,000 per unit	-

Note: The principal notification No.6/2006-Central Excise dated the 1<sup>st</sup> March, 2006, was published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E) of the same date and was last amended vide notification No. 25/2008-Central Excise, dated the 29<sup>th</sup> April, 2008 which was published in the Gazette of India, Extraordinary, vide number G.S.R.316(E) of the same date.

(F. No. 334/5/2008-TRU)

(Unmesh Wagh)  
Under Secretary to the Government of India.