

15) Handicrafts of the articles of jewellery falling under heading 7113 shall be liable to the duty of excise

Sl.No.1 to the Notification No.17/2011-CE dated 01.03.2011 exempts the handicrafts from the whole of duty of excise leviable thereon. Now, by this notification it has excluded that handicrafts related to jewellery falling under heading 7113 of CETA, 1985 from the scope of handicrafts given in the above said notification. Hence, the handicrafts of the articles of jewellery falling under heading 7113 shall be liable to the duty of excise.

[Notification No. 29/2016-CE dated 26.07.2016]