

Explanatory Memoranda to notification Nos. 6 to 11/2015-Customs, dated 01.03.2015

| Sl. No. | Notification No. | Description |
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| 1. | 6/2015-Customs | Seeks to increase the Additional Duty of Customs (commonly known as Road Cess) levied on motor spirit (petrol). |
| 2. | 7/2015- Customs | Seeks to increase the Additional Duty of Customs (commonly known as Road Cess) levied on High Speed Diesel Oil. |
| 3. | 8/2015-Customs | Seeks to amend notification No. 27/2011 Customs, dated the 01 st March, 2011 so as to reduce the export duty leviable on ilmenite, upgraded from 5% to 2.5%. |
| 4. | 9/2015-Customs | Seeks to rescind Notification No. 13/2012-Customs dated 17.03.2012 and 14/2012-Customs dated 17.03.2012 |
| 5. | 10/2015- Customs | Seeks to amend notification No. 12/2012-Customs, dated the 17 th March, 2012 so as to make necessary changes in the specified entries therein. |
| 6. | 11/2015- Customs | Seeks to amend notification No. 21/2012- Customs, dated the 17 th March, 2012 so as to make necessary changes in the specified entries therein. |

Explanatory Memorandum to notification No. 27/2015-Customs (NT), dated 01.03.2015

| Sl. No. | Notification No. | Description |
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| 1. | 27/2015-Customs (NT) | Seeks to notify “resident firm” as class of persons for the purposes of section 28E of the Customs Act, 1962 so as to extend the scheme of Advance Ruling to Resident Firm. |

**Explanatory Memoranda to notification Nos. 5 to 17/2015-Central Excise, dated
01.03.2015**

| Sl. No. | Notification No. | Description |
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| 1. | 5/2015-Central Excise | Seeks to amend Notification No. 16/2010-CE, dated the 27 th February, 2010 so as to prescribe new rate of duty to unmanufactured tobacco and chewing tobacco. |
| 2. | 6/2015-Central Excise | Seeks to amend Notification No. 42/2008-CE, dated the 1 st July, 2008 so as to prescribe new rate of duty to Pan Masala and Gutkha. |
| 3. | 7/2015-Central Excise | Seeks to amend notification No. 1/2011-CE, dated the 1 st March, 2011 so as to make necessary changes in the specified entries therein. |
| 4. | 8/2015-Central Excise | Seeks to amend notification No. 2/2011-CE, dated the 1 st March, 2011 so as to make necessary changes in the specified entries therein. |
| 5. | 9/2015-Central Excise | Seeks to amend notification No. 6/2005-CE, dated the 1 st March, 2005 so as to exempt Additional Excise Duty of 5% leviable on waters including mineral waters and aerated waters containing added sugar. |
| 6. | 10/2015-Central Excise | Seeks to increase the Additional Duty of Excise (commonly known as Road Cess) levied on imported motor spirit (petrol). |
| 7. | 11/2015-Central Excise | Seeks to increase the Additional Duty of Excise (commonly known as Road Cess) levied on imported High Speed Diesel Oil. |
| 8. | 12/2015-Central Excise | Seeks to amend notification No. 12/2012-CE, dated the 17 th March, 2012 so as to make necessary changes in the specified entries therein. |
| 9. | 13/2015-Central Excise | Seeks to amend Notification No. 10/1996 dated 23 rd July 1996 so as to provide full exemption from excise duty to all goods consumed within the factory of production in the manufacture of Agarbattis. |
| 10. | 14/2015-Central Excise | Seeks to exempt all goods falling within the First Schedule of the CETA, 1985 from the whole of Education Cess leviable under Section 93 of the Finance (No. 2) Act, 2004. |
| 11. | 15/2015-Central Excise | Seeks to exempt all goods falling within the First Schedule of the CETA, 1985 from the whole of Secondary and Higher Education Cess leviable under Section 138 of the Finance Act, 2007. |
| 12. | 16/2015-Central Excise | Seeks to amend Notification No. 23/2003-CE, dated the 31 st March, 2008 so as to omit certain entries and increase the rate of excise duty from 12% to 12.5% in respect of certain entries. |
| 13. | 17/2015-Central Excise | Seeks to rescind Notification No. 28/2010-CE and 29/2010-CE both dated the 22 nd June, 2010. |

Explanatory Memoranda to notification Nos. 3 to 11/2015-Central Excise (N.T.), dated 01.03.2015

| Notification No. | Description |
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| 3/2015-Central Excise (NT) | Seeks to amend Notification No. 49/2008-CE (NT), dated 24 th December, 2008. |
| 4/2015-Central Excise (NT) | Seeks to amend Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010 notified vide Notification No. 11/2010-CE (NT), dated 27 th February, 2010. |
| 5/2015-Central Excise (NT) | Seeks to amend Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008 notified vide Notification No. 30/2008-CE (NT), dated 1 st July, 2008. |
| 6/2015--Central Excise (NT) | Seeks to amend Cenvat Credit Rules, 2004. |
| 7/2015--Central Excise(NT) | Seeks to amend Notification No. 35/2001-CE (NT) dated 26 th June 2001 so as to simplify registration process. |
| 8/2015--Central Excise (NT) | Seeks to amend Central Excise Rules, 2002 to interalia provide for <ul style="list-style-type: none"> i) Issue of digitally signed invoices and preservation of records in electronic form by a manufacturer; ii) Application of certain provision of these rules to registered importer also. |
| 9/2015--Central Excise (NT) | Seeks to amend Central Excise (Removal of Goods at Concessional Rates of Duty for Manufacture of Excisable Goods) Rules, 2001 to allow submission of Letter of Undertaking in lieu of bond with surety and security by a manufacturer with clean track record. |
| 10/2015--Central Excise (NT) | Seeks to amend Notification No. 16/2014-CE (NT) dated 21 st March 2014 to make its provisions applicable to registered importers. |
| 11/2015-Central Excise (NT) | Seeks to notify the “resident firm” as the class of persons for the purposes of section 23A of the Central Excise Act, 1944 so as to extend the scheme of Advance Ruling to Resident Firm. |

Explanatory Memoranda to notification Nos. 3 to 9/2015-Service Tax, dated 01.03.2015

| Sl. No. | Notification No. | Issue |
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| 1. | 03/2015-ST dated 01.03.2015 | Seeks to rescind the redundant notification No. 42/2012-Service Tax, dated 29th June 2012. |
| 2. | 04/2015-ST dated 01.03.2015 | Seeks to amend notification No. 31/2012-Service Tax, dated 20 th June, 2012, so as to exempt services provided for transportation of export goods by road from the place of removal to a land customs station (LCS). |
| 3. | 05/2015-ST dated 01.03.2015 | Seeks to amend Service Tax Rules, 1994 so as to prescribe,- (i) definition of an 'aggregator' and the 'brand name or trade name' (ii) the person liable to pay service tax for certain specified services; (iii) for issuing digitally signed invoices and their authentication by means of digital signatures. (iv) for preserving records in electronic form by bay of authenticating by digital signatures. (v) To revise the alternative rates of service tax at which certain categories of service providers have an option to pay service tax. |
| 4. | 06/2015-ST dated 01.03.2015 | Seeks to amend notification No. 25/2012-Service Tax, dated 20 th June 2012, so as to amend certain existing entries granting exemption on specified services and inserting new entries for granting exemption from service tax on specified services. |
| 5. | 07/2015-ST dated 01.03.2015 | Seeks to amend notification No. 30/2012-Service Tax dated 20 th June, 2012, so as to prescribe, the extent of service tax payable by the service provider and any other person liable for paying service tax other than the service provider. |
| 6. | 08/2015-ST dated 01.03.2015 | Seeks to amend notification No. 26/2012-Service Tax, dated 20 th June 2012, so as to make necessary amendments in the specified entries prescribing taxable portion and the conditions for availing the exemption therein. |
| 7. | 09/2015-ST dated 01.03.2015 | Seeks to notify the "resident firm" as the class of persons for the purpose of sub-clause (iii) of clause (b) of section 96A of the Finance Act, 1994. |

Explanatory Memoranda to notification Nos. 1/2015-M&TP and No. 1/2015-CEC, both dated 01.03.2015

| Sl. No. | Notification No. | Description |
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| 1. | Notification No.1/2015 – M&TP | Seeks to amend Notification No. 2/2003-M&TP dated 01.03.2003 so as to increase the applicable rate of excise duty from 12% to 12.5%. |
| 2. | Notification No.1/2015 – Clean Energy Cess | Seeks to notify the effective rate of Clean Energy Cess on goods specified in the tenth schedule to the Finance Act, 2010. |