

NOTIFICATION**1998**No. 14 /98-CENTRAL EXCISE (N.T.)
(Saka)New Delhi, dated the 2nd June,

12 Jyaistha, 1920

G.S.R. (E).- In exercise of the powers conferred by rule 57A of the Central Excise Rules, 1944, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table hereto annexed, shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said table.

TABLE

S.No	Notification No. and date	Amendment
(1)	(2)	(3)
1.	5/94-Central Excise (N.T.) dated the 1 st March, 1994.	<p>In the said notification,-</p> <p>(a) for the words, brackets and figures “final products described in column (3) of the Table hereto annexed and in respect of which,-” the words, brackets and figures “final products described in column (3) of the Table hereto annexed and in respect of which ninety five per cent. of,-” shall be substituted;</p> <p>(b) in the first proviso,-</p> <p>(c) in clause (1), for the words “ to the extent of duty ”, the words “ to the extent of ninety five per cent. of duty” shall be substituted;</p> <p>(ii) after clause (1), as so amended, the following clause shall be inserted, namely:-</p> <p>“ (1A) credit of specified duty in respect of any inputs-</p> <p>(i) received in the factory of the manufacturer of final products; or</p> <p>(ii) produced or manufactured in a free trade zone or by a hundred per cent. export – oriented undertaking or by a unit in an Electronic Hardware Technology Park or Software Technology Parks and received in the factory of the manufacturer of final products in any other place in India,</p> <p>on or before the 1 st day of June, 1998 shall be allowed to the extent of the duty paid on such inputs:”.</p>
2.	24/94- Central Excise (N.T.) dated the 20 th May, 1994.	<p>In the said notification,-</p> <p>(a) for the words, brackets and figures “corresponding entry in column (3) of the said Table, in respect of which the credit of-” the words, brackets and figures “corresponding entry in column (3) of the said Table, in respect of which ninety five per cent. of the credit of-” shall be substituted;</p> <p>(b) in the first proviso, for the words “ shall be restricted to the extent of duty ”, the words “ shall be restricted to the extent of ninety five per cent. of duty” shall be substituted;</p> <p>(c) after the first proviso, as so amended, the following Proviso shall be inserted, namely:-</p> <p>“ Provided further that the credit of specified duty in respect of any inputs-</p> <p>(i) received in the factory of the manufacturer of final products; or</p> <p>(ii) produced or manufactured in a free trade zone or by a</p>

		<p>hundred per cent. export – oriented undertaking or by a unit in an Electronic Hardware Technology Park or Software Technology Parks and received in the factory of the manufacturer of final products in any other place in India, on or before the 1 st day of June, 1998 shall be allowed to the extent of the duty paid on such inputs.”;</p> <p>(a) in the Table, against S.No.2, for the entry in column (2), the following entry shall be substituted, namely :-</p> <p>“ Fabrics of cotton or man-made fibres, whether or not subjected to any process”.</p>									
3.	29/96-Central Excise (N.T.) , dated the 3 rd September, 1996	<p>In the said notification,-</p> <p>(1) in paragraph 1, after S.No. 2 and the entries relating thereto, the following shall be inserted, namely :-</p> <table border="1"> <thead> <tr> <th>S.No.</th><th>Inputs</th><th>Final Products</th></tr> <tr> <th>(1)</th><th>(2)</th><th>(3)</th></tr> </thead> <tbody> <tr> <td>“ 3.</td><td>goods falling within heading Nos. 52.05 or 52.06</td><td> <p>The following goods manufactured by a manufacturer other than a composite mill, namely :-</p> <p>(i) Gauze falling under heading No.58.03</p> <p>(ii) Book binding cloth falling under sub-heading No. 5901.10”;</p> </td></tr> </tbody> </table> <p>(2) for paragraph 4, the following paragraph shall be substituted, namely :-</p> <p>“4. The provisions of this notification shall not apply to a manufacturer (other than composite mill) who avails any credit, under any notification issued under sub-rule (1) of rule 57A of the Central Excise Rules, 1944, in respect of the said inputs and the said inputs are used in the manufacture of the said final products.”;</p> <p>(3) for <i>Explanation I</i>, the following <i>Explanation</i> shall be substituted, namely :-</p> <p>‘ <i>Explanation I</i> .- For the purpose of this notification , “composite mill” means a manufacturer, who is engaged in the processing of fabrics with the aid of power along with the spinning of yarn from fibres and weaving or knitting or crocheting of fabrics within the same factory and includes a multi-locational composite mill, i.e. a public limited company which is engaged in the processing of fabrics with the aid of power along with the spinning of yarn from fibres and weaving or knitting or crocheting of fabrics in one or more factories owned by the same public limited company’;</p> <p>(4) after <i>Explanation II</i> , the following <i>Explanation</i> shall be inserted, namely:-</p> <p>“<i>Explanation III</i> .-For removal of doubts, it is clarified that the provisions of paragraph 4 shall not apply to a manufacturer who avails of any credit, under any notification issued under sub-rule (1) of rule 57A of the Central Excise Rules, 1944, in respect of the said inputs where the said inputs are used in manufacture of final products other than the said final products.”.</p>	S.No.	Inputs	Final Products	(1)	(2)	(3)	“ 3.	goods falling within heading Nos. 52.05 or 52.06	<p>The following goods manufactured by a manufacturer other than a composite mill, namely :-</p> <p>(i) Gauze falling under heading No.58.03</p> <p>(ii) Book binding cloth falling under sub-heading No. 5901.10”;</p>
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