

**NOTIFICATION****1998**No. 07 /98-CENTRAL EXCISE  
(Saka)New Delhi, dated the 2nd June,

12 Jyaistha, 1920

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, 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**

<b>S.No.</b>	<b>Notification No. and date</b>	<b>Amendment</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	115/75-Central Excise, dated 30 <sup>th</sup> April, 1975.	In the said notification for the words "other than fixed vegetable oils", the words "other than rubberised coir mattresses, fixed vegetable oils" shall be substituted
2.	88/88-Central Excise, dated 1 <sup>st</sup> March, 1988	<p>In the said notification, -</p> <p>(a) for the second proviso, the following shall be substituted, namely, -</p> <p>"Provided further that-</p> <p>(i) the exemption in respect of goods specified in serial numbers 5 to 16, 21, 22, 24 and 25 shall be applicable only if individual components of such electronic goods are assembled in rural areas by such societies, or by institutions recognised by the Khadi and Village Industries Commission or the State Khadi and Village Industries Boards or by units run with the cash assistance from District Rural Development Agencies [under the Integrated Rural Development Programme (I RDP)] and a certificate to this effect from the Department of Electronics of the Government of India or the State Electronics Development Corporation of a State or the Directorate of Industries of a State, is submitted to the Assistant Commissioner of the Central Excise within three months from the date of commencement of production of such electronic goods or within such extended period as he may allow;</p> <p>(ii) the exemption the exemption in respect of goods specified in serial numbers 17, 18, 19, 20 and 23 shall be applicable only if individual components of such goods are assembled in rural areas by such societies, or by institutions recognised by the Khadi and Village Industries Commission or the State Khadi and Village Industries Boards or by units run with the cash assistance from District Rural Development Agencies [under the Integrated Rural Development Programme (IRDP)] and a certificate to this effect from the Directorate of Industries of a State, is submitted to the Assistant Commissioner of the Central Excise within three months from the date of commencement of production of such goods or within such extended period as he may allow.</p> <p>(b) In <i>Explanation</i>.-</p> <p>(c) in clause (a) for the words "ten thousand", the words "twenty thousand" shall be substituted.</p>

		(ii) clause (b) shall be omitted.
3.	70/92-Central Excise, dated 17 <sup>th</sup> June, 1992	In the said notification, in the TABLE, after serial No. 6 and the entries relating thereto, the following shall be added, namely:- “ 7. Mishra Dhatu Nigam 1. Bharat Earth Movers Limited.”
4.	83/92-Central Excise, dated the 16 <sup>th</sup> September, 1992	In the said notification, for the SCHEDULE, the following SCHEDULE shall be substituted, namely,- “ SCHEDULE 1. 62/95-Central Excise, dated 16 <sup>th</sup> March, 1995 (only S.No.1) 2. 63/95-Central Excise, dated the 16 <sup>th</sup> March, 1995 (only S.No.2) 3. 64/95-Central Excise, dated the 16 <sup>th</sup> March, 1995 (only S.Nos. 3, 5 and 8)”. “
5.	83/94-Central Excise, dated 11 <sup>th</sup> April, 1994	In the said notification, for the words, brackets, figures and letters “ excisable goods of the description specified in the Annexure to the notification of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 16/97-Central Excise, dated the 1st April, 1997 and 38/97-Central Excise, dated the 27 <sup>th</sup> June, 1997 and falling under the Schedule to Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the specified goods)” the following shall be substituted, namely:-  “excisable goods - (i) of the description specified in the Annexure to the notification of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 8/98-Central Excise, dated the 2nd June, 1998 and 9/98-Central Excise, dated the 2nd June, 1998; or (ii) falling under sub-heading Nos. 8413.11, 8413.12, 8413.13 and 8413.14 of the Schedule to the Central Excise Tariff Act, 1985 ( 5 of 1986); (hereinafter referred to as the specified goods)”. “
6.	84/94-Central Excise, dated 11 <sup>th</sup> April, 1994	In the said notification, for the words, brackets, figures and letters “ excisable goods of the description specified in the Annexure to the notification of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 16/97-Central Excise, dated the 1st April, 1997 and 38/97-Central Excise, dated the 27 <sup>th</sup> June, 1997 and falling under the Schedule to Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the specified goods)” the following shall be substituted, namely:-  “excisable goods - (i) of the description specified in the Annexure to the notification of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 8/98-Central Excise, dated the 2nd June, 1998 and 9/98-Central Excise, dated the 2nd June, 1998; or (ii) falling under sub-heading Nos. 8413.11, 8413.12, 8413.13 and 8413.14 of the Schedule to the Central Excise Tariff Act, 1985 ( 5 of 1986); (hereinafter referred to as the specified goods)”. “
7.	62/95-Central Excise, dated the 16 <sup>th</sup> March, 1995	In the said notification, in the Table,- (a) serial Nos.2, 3, 4, 5, 8, 9, 10, 11 and 15 and the entries relating thereto shall be omitted.  (b) against serial No. 7, for the entries in column (3), the following shall be substituted, namely, “If manufactured in Mints belonging to the Government of India.”.

8.	63/95-Central Excise, dated the 16 <sup>th</sup> March, 1995	<p>In the said notification, in the Table, -</p> <p>(1) against S. No.2, in column (3), after (v), the following shall be inserted, namely:- “(vi) Mishra Dhatu Nigam. (vii) Bharat Earth Movers Limited.”;</p> <p>(2) against S.No. 5, in column (2), for the words “All goods falling under sub heading No. 7101.39”, the words “All goods” shall be substituted;</p> <p>(3) S. Nos. 6,7,9,10,11,12,13,14 and 15 and the entries relating thereto shall be omitted;</p> <p>(4) against S.No. (8), for the entries in column (2), the entry “ All goods” shall be substituted;</p> <p>(5) against S.No. 16, for the entries in column (3) against item (II) in column (2), the following shall be substituted, namely:- “If produced in- (a) Bharat Dynamics Limited or (b) Ordnance factories belonging to the Central Government and supplied to Bharat Dynamics Limited for use in the manufacture of goods specified at S.No. 16 (I) above”.</p> <p>(6) against S. No 7 and the entries relating thereto, the following entries shall be added, namely,-</p> <hr/> <table border="0"> <tr> <td style="vertical-align: top;">“17.</td> <td style="vertical-align: top;">All goods</td> <td style="vertical-align: top;">If manufactured by an institution which –</td> </tr> <tr> <td></td> <td></td> <td>(i) is primarily engaged in the rehabilitation of physically or mentally handicapped persons,</td> </tr> <tr> <td></td> <td></td> <td>(ii) employs primarily, physically or mentally handicapped persons for its manufacturing activity,</td> </tr> <tr> <td></td> <td></td> <td>(iii) is receiving financial assistance from the Ministry of Welfare, Government of India for such rehabilitation, and</td> </tr> <tr> <td></td> <td></td> <td>(iv) produces a certificate once in a financial year from an officer in the Ministry of Welfare not below the rank of Deputy Secretary to the Government of India to the effect that it satisfies the conditions mentioned in clauses (i) to (iii) above.</td> </tr> </table>	“17.	All goods	If manufactured by an institution which –			(i) is primarily engaged in the rehabilitation of physically or mentally handicapped persons,			(ii) employs primarily, physically or mentally handicapped persons for its manufacturing activity,			(iii) is receiving financial assistance from the Ministry of Welfare, Government of India for such rehabilitation, and			(iv) produces a certificate once in a financial year from an officer in the Ministry of Welfare not below the rank of Deputy Secretary to the Government of India to the effect that it satisfies the conditions mentioned in clauses (i) to (iii) above.
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9	64/95-Central Excise dated the 16 <sup>th</sup> March, 1995	<p>In the Table annexed to said notification</p> <p>(1) against S.No. 3, in column (3), for the words “Indian Navy”, the words “Indian Navy or Coast Guard” shall be substituted;</p> <p>(2) against S. No. 4, in column (3), for the words “Indian Navy” wherever they occur, the words “Indian Navy or Coast Guard” shall be substituted;</p> <p>(3) against S. No. 6, for the word and figures “or 87”, the figures and words “87, or motor vehicles in completely knocked down or semi knocked down form” shall be substituted;</p> <p>(4) against S.No.7, in column (3), clause (iii) shall be omitted;</p> <p>(5) against S.No.8, in column (3), clause (iii) shall be omitted;</p> <p>(6) S.Nos. 9, 11 and 13 shall be omitted;</p> <p>(7) against S.No. 14, in column (3), in clause (i), for the words “Armed Forces of the Union under the Ministry of Defence” the words “Armed Forces of the Union” shall be substituted;</p> <p>(8) against S.No. 15, in column (3), for the words “Armed Forces of the Union under the Ministry of Defence” the words “Armed Forces of the Union” shall be</p>															

		substituted; (9) in the <i>Explanation</i> for clause (ii), the following clause shall be substituted, - ‘(ii) “Armed Forces of the Union includes the Central Reserve Police Force, the Indo Tibetan Border Police Force, the Special Services Bureau, the Border Security Force, the Central Industrial Security Force, the National Security Guard and the Assam Rifles, maintained or constituted under the Central Reserve Police Force Act, 1949 (66 of 1949), the Indo Tibetan Border Police Force Act, 1992 (35 of 1992), the Border Security Force Act, 1968 (47 of 1968), the Central Industrial Security Force Act, 1968 (50 of 1968), the National Security Guard Act, 1986 (47 of 1986) and the Assam Rifles Act, 1941 (5 of 1941).” ‘								
10.	108/95-Central Excise dated 28 <sup>th</sup> August 1995	In the said notification, in the Proviso, for the words “ a certificate from the United Nations or an international organisation”, the words “ a certificate from the nodal Ministry in the Government of India” shall be substituted.								
11.	15/96-Central Excise dated 23 <sup>rd</sup> July 1996	In the said notification, - (1) for conditions (c) and (d), the following shall be substituted, namely:- “ (c) the goods so designed and developed are patented by such Indian company in any two countries from amongst of India, USA, Japan and any one country of the European Union;” (d) that the manufacturer produces a certificate, from the Department of Scientific and Industrial Research to the effect that the said goods are designed and developed by a wholly Indian owned company and patented in any two countries from amongst India, USA, Japan and any one country of the European Union, to the jurisdictional Commissioner of Central Excise; and”,-  (2) for the proviso, the following Proviso shall be substituted, namely:- “provided further that nothing contained in this notification shall apply to the goods which are cleared on or after a period of three years from the date of issue of the certificate by the Department of Scientific and Industrial Research”								
12.	22/96-Central Excises , dated 23 <sup>rd</sup> July, 1996	In the said notification , - (1) in the Table, after S.No. 2, and the entries relating thereto, the following shall be inserted , namely:- <table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“3.</td><td>Fabrics of cotton or man-made fibres not subjected to any process and manufactured in a factory owned by a multi-locational composite mill</td><td>52, 54, 55</td><td>All goods falling within the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)”;</td></tr></table> (2) after the Table, the following <i>Explanation</i> shall be inserted, namely :- ‘ <i>Explanation.</i> – For the purposes of this notification “multi-locational composite mill” means 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.’.	(1)	(2)	(3)	(4)	“3.	Fabrics of cotton or man-made fibres not subjected to any process and manufactured in a factory owned by a multi-locational composite mill	52, 54, 55	All goods falling within the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)”;
(1)	(2)	(3)	(4)							
“3.	Fabrics of cotton or man-made fibres not subjected to any process and manufactured in a factory owned by a multi-locational composite mill	52, 54, 55	All goods falling within the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)”;							
13.	8/97-Central Excise, dated the 1st March, 1997	In the said notification, the following Proviso shall be added at the end, namely:- “Provided that nothing contained in this notification shall apply where such finished products, if manufactured and cleared by a unit other than a hundred per cent. export-oriented undertaking or a unit in a free trade zone, are wholly exempt from the duties of excise or are chargeable to Nil rate of duty.”								
14.	20/97-Central Excise, dated the 11 <sup>th</sup> April, 1997.	In the Table to the said notification, against S. No.1, for the entry in column (3), the entry “Rs. 250 per 10 grams” shall be substituted.								