

NOTIFICATION
NO.11/99- CENTRAL EXCISE

New Delhi , dated the 28th February, 1999
9 Phalguna, 1920 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.36/98-CE dated the 10th December, 1998, namely :-

In the said notification, for *Explanation II*, the following *Explanation* shall be substituted, namely:-

“Explanation II.- For the purposes of this notification, an “independent processor” means a manufacturer who is engaged primarily in the processing of fabrics with the aid of power and who also has the facility in his factory (including plant and equipment) for carrying out heat-setting or drying, with the aid of power or steam in a hot-air stenter and who has no proprietary interest in any factory primarily and substantially engaged in the spinning of yarn or weaving or knitting of fabrics, on or after the 10th December, 1998.”.

Note : The principal notification No. 36/98-Central Excise dated the 10th December, 1998 was published in the Gazette of India Extraordinary vide G.S.R 725(E), dated the 10th December, 1998 and was last amended by notification No.2/99-Central Excise, dated the 13th January, 1999 [G.S.R 25(E), dated the 13th January, 1999].

NOTIFICATION

No. 12 /99-CENTRAL EXCISE

New Delhi, dated the 28th February, 1999
9 Phalgun, 1920 (Saka)

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), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue). No. 9/96-Central Excise, dated the 23rd July, 1996, namely :-

In the said notification , in the Table,

- (i) against serial no. 11, in column (3), in the proviso, for the words “ heat-setting with the aid of power or steam in a hot air stenter, and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of fabrics”, the words, letters and figures “ heat-setting or drying with the aid of power or steam in a hot air stenter, and who has no proprietary interest in any factory engaged primarily and substantially in the spinning of yarn or weaving of fabrics on or after 10th December, 1998” shall be substituted;
- (ii) against serial no. 12, in column (3), in the proviso, for the words “ heat-setting with the aid of power or steam in a hot air stenter, and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of fabrics”, the words, letters and figures “ heat-setting or drying with the aid of power or steam in a hot air stenter, and who has no proprietary interest in any factory engaged primarily and substantially in the spinning of yarn or weaving of fabrics on or after 10th December, 1998” shall be substituted;
- (iii) for serial number 19 and the entries relating thereto, the following shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)
“19.	51,52, 53, 54 or 55	Fabrics woven on handlooms and processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, by the Government of India on the recommendation of the Development Commissioner of Handlooms, or by a factory owned by the Khadi and Village Industries Commission or any organisation approved by the Khadi and Village Industries Commission for the purpose of processing such fabrics.	Nil	Nil”;

- (iv) against serial no. 24 , in column (3), in the proviso, for the words “ heat-setting with the aid of power or steam in a hot air stenter, and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving or knitting of fabrics”, the words, letters and figures “ heat-setting or drying with the aid of power or steam in a hot air stenter, and who has no proprietary interest in any factory engaged primarily and substantially in the spinning of yarn or weaving or knitting of fabrics on or after 10th December, 1998” shall be substituted;

Note : The principal notification No. 9/96-Central Excise, dated the 23rd July, 1996, was published in the Gazette of India Extraordinary dated the 23rd July 1996 and was last amended by notification No. 3/99-Central Excise, dated the 13th January, 1999 [G.S.R 27(E), dated the 13th January, 1999].

NOTIFICATION

No. 13 /99-CENTRAL EXCISE

New Delhi, dated the 28th February, 1999

9 Phalgun, 1920 (Saka)

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) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and clause 119, clause 121, clause 134 and clause 135 of the Finance Bill, 1999, which clauses have, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods of the description specified in the Annexure appended to this notification (hereinafter referred to as the specified goods) from-

- a) the whole of the duty of excise specified thereon under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- b) the whole of the special duty of excise specified thereon under the Second Schedule to the said Central Excise Tariff Act;
- c) the whole of the additional duty of excise specified thereon under the Schedule to the said Additional Duties of Excise (Goods of Special Importance) Act,

subject to the following conditions, namely:-

- (i) the specified goods are designed and developed by an Indian owned company, national laboratory, public funded research institution, or university;
- (ii) the specified goods which are so designed and developed are patented by such Indian owned company, national laboratory, public funded research institution, or university, in any two countries from amongst India, United States of America, Japan and any one country of the European Union;
- (iii) the specified goods are manufactured by a wholly Indian owned company;
- (iv) the manufacturer produces a certificate from the Department of Scientific and Industrial Research to the effect that the specified goods are designed and developed by a wholly Indian owned company, national laboratory, public funded research institution, or university and are patented in any two countries from amongst India, United States of America, Japan and any one country of the European Union;
- (v) the procedure as prescribed by the jurisdictional Commissioner of Central Excise is followed;
- (vi) the exemption contained in this notification shall not 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 referred to in condition (d) above.

Explanation.- For the purposes of this notification,-

- (a) “national laboratory” means a scientific laboratory functioning at the national level under the aegis of the Indian Council of Agricultural Research, the Indian Council of Medical Research, the Council of Scientific and Industrial Research, the Defence Research and Development Organisation, the Department of Electronics, the Department of Bio Technology or the Department of Atomic Energy;
- (b) “public funded research institution” means a research institution in the case of which not less than fifty percent of the recurring expenditure is met by the Central Government or the Government of any State or the Administration of any Union Territory;
- (c) “university” means a university established or incorporated by or under a Central, State or Provincial Act and includes -
 - (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a deemed university for the purposes of that Act;

- (ii) an institution declared by Parliament by law to be an institution of national importance;
- (iii) a college maintained by, or affiliated to, a university.

ANNEXURE

All goods specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) other than the following, namely:-

- (i) tobacco and tobacco preparations;
- (ii) pan masala;
- (iii) arms and ammunition;
- (iv) narcotic drugs and psychotropic substances, as defined in clause (xiv) and clause (xxiii) respectively of section 2 of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985) other than those used for pharmaceutical purposes .

NOTIFICATION

No. 14/99-CENTRAL EXCISE

New Delhi, dated the 28th February, 1999

9 Phalguna, 1920 (Saka)

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 rescinds the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed.

Table

S.No.	Notification No. and date
(1)	(2)
1.	15/96-Central Excises, dated the 23 rd July, 1996 [G.S.R. 313 (E), dated the 23 rd July, 1996]
2.	05/98-Central Excise, dated the 2 nd June, 1998 [G.S.R. 300 (E), dated the 2 nd June, 1998]