

NOTIFICATION

NO. 16/99 - CENTRAL EXCISE (N.T)

New Delhi , dated the 28<sup>th</sup> February, 1999  
9 Phalgun, 1920 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government, hereby makes the following further amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 41/98-Central Excise (N.T), dated the 10<sup>th</sup> 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, 41/98-Central Excise (N.T.) dated the 10<sup>th</sup> December, 1998 was published in the Gazette of India Extraordinary vide G.S.R 729(E), dated the 10<sup>th</sup> December, 1998] and last amended by notification No.2/99-Central Excise (N.T.), dated the 13<sup>th</sup> January, 1999 and published in the Gazette of India Extraordinary, vide G.S.R 26(E), dated the 13<sup>th</sup> January, 1999.

NOTIFICATION

NO. 17/99- CENTRAL EXCISE (N.T)

New Delhi , dated the 28<sup>th</sup> February, 1999

9 Phalguna, 1920 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government, hereby makes the following rules further to amend the Hot Air Stenter Independent Textile Processors Annual Capacity Determination Rules, 1998, namely:-

1. (1) These rules may be called the Hot Air Stenter Independent Textile Processors Annual Capacity Determination ( Second Amendment) Rules, 1999.

(2) They shall come into force with effect from the 28<sup>th</sup> day of February, 1999.

2. In the Hot Air Stenter Independent Textile Processors Annual Capacity Determination Rules, 1998, -

(i) in rule 3, in sub-clause (1),-

(a) in sub-clause (iv), the word “and” shall be omitted;

(b) after sub-clause (v), the following sub-clauses shall be inserted, namely:-

“ (vi) the total value of processed fabrics referred to in rule 2, cleared from the factory in the preceding financial year; and

(vii) the total quantity of processed fabrics referred to in rule 2, cleared from the factory in the preceding financial year.”;

(ii) for *Explanation III*, the following *Explanation* shall be substituted, namely:-

“*Explanation III*.- For the purposes of these rules, 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 rules were published in the Gazette of India Extraordinary vide notification No. 42/98-Central Excise (N.T.), dated 10<sup>th</sup> December, 1998 [ G.S.R 730(E), dated the 10<sup>th</sup> December, 1998] and last amended by notification No.3/99-Central Excise (N.T.), dated the 13<sup>th</sup> January, 1999, [ G.S.R 28(E), dated the 13<sup>th</sup> January, 1999]

NOTIFICATION

NO. 18/99- CENTRAL EXCISE (N.T)

New Delhi , dated the 28<sup>th</sup> February, 1999  
9 Phalgun, 1920 (Saka)

G.S.R. (E).- In exercise of the powers conferred by section 37 read with sub-section (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government, hereby makes the following rules further to amend the Central Excise Rules, 1944, namely :-

1. (1) These rules may be called the Central Excise (Fifth Amendment) Rules, 1999.  
(2) They shall come into force on the 28<sup>th</sup> day of February, 1999.
2. In the Central Excise Rules, 1944, (hereinafter referred to as the said rules), in rule 57F, after sub-rule (4), the following proviso shall be inserted, namely,-

“Provided that the Commissioner of Central Excise having jurisdiction over the factory of manufacturer of the final product who has sent the inputs or partially processed inputs outside his factory to a job-worker may, by an order in each removal of such inputs or partially processed inputs, and subject to such conditions as he may impose in the interest of revenue including the manner in which duty, if leviable, is to be paid, allow finished goods to be cleared from the premises of the job- worker.”.
3. In rule 57Q of the said rules, in sub-rule (1), in column (2) of the Table, against S.No. 2, for the figures “84.24”, the figures, words and letters “8424.10, fire extinguishers falling under sub-heading No. 8424.80, 8424.91, 8424.99” shall be substituted.
4. In rule 57S of the said rules –
  - (a) in sub-rule (9), for the words “three months”, the words “one year” shall be substituted;
  - (b) in sub-rule (10), for the words “three months”, the words “one year” shall be substituted.
5. In rule 96ZQ of the said rules -
  - (i) for sub-rules (5) and (6), the following sub-rules shall be substituted, namely:-

“(5) If an independent processor fails to pay the amount of duty or any part thereof by the date specified in sub-rule (3), he shall be liable to, -

    - (i) pay the outstanding amount of duty along with interest at the rate of thirty-six per cent. per annum calculated for the outstanding period on the outstanding amount; and
    - (ii) a penalty equal to an amount of duty outstanding from him or rupees five thousand, whichever is greater.
  - (6) If an independent processor removes the processed textile fabrics referred to in sub-rule (1) without complying with any of the requirements contained in sub-rule (4), then, all such goods shall be liable to confiscation and the independent processor shall be liable to a penalty equal to an amount not exceeding three times the value of such goods, or rupees five thousand, whichever is greater.”;

(ii) in sub-rule (7), -

(a) after clause (a), the following clause shall be inserted, namely:-

“(aa) the independent processor shall not clear non-stentered fabrics during the period for which abatement is claimed, and any clearance by him of non-stentered fabrics during such period shall be liable to confiscation;”;

(e) after clause (d), the following clauses shall be inserted, namely:-

“(e) When the claim for abatement by the independent processor is for a period less than one month, he shall be required to pay the duty, as applicable, for the entire period of one month and may subsequently seek such claim after payment of such duty.

(f) Where the claim for abatement by the independent processor is for a period of one month or more, he shall not be required to pay the duty for that period in advance.

(g) If the claim for abatement by the independent processor has been disallowed by the Commissioner of Central Excise, by a written order made in this regard, the independent processor shall be required to pay duty, and interest if any applicable, prior to getting reopened the stenter sealed under clause (c) for resuming production.

Provided that the Commissioner of Central Excise may condone, for reasons to be recorded in writing, the delay in giving prior information under clause (b), if he is satisfied that such delay in giving information was caused due to unavoidable circumstances.”;

(iii) for *Explanation I*, the following *Explanation* shall be substituted, namely:-

“*Explanation I*.- For the purposes of these rules, 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 rules were published in the Gazette of India Extraordinary vide notification No. IV D-C.E. dated the 28<sup>th</sup> February, 1944 and last amended by notification No. 8/99-Central Excise (N.T.), dated the 10<sup>th</sup> February, 1999 [ G.S.R 91(E), dated the 10<sup>th</sup> February, 1999]

NOTIFICATION

NO.19/99- CENTRAL EXCISE (N.T)

New Delhi , dated the 28<sup>th</sup> February, 1999  
9 Phalgun, 1920 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-rule (5) of rule 57A of the Central Excise Act, 1944 (1 of 1944), the Central Government, hereby makes the following further amendments in notification of the Government of India in the Ministry of Finance (Department of Revenue) No.29/96-CE(N.T), dated the 3<sup>rd</sup> September, 1996, namely :-

In the said notification,-

(i) in the opening paragraph, for the words, figure and bracket, “sub-rule (2)”, the words, figure and bracket, “sub-rule (5)” shall be substituted;

(ii) in paragraph 7B, 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 primarily and substantially engaged in the spinning of yarn or weaving or knitting of fabrics, on or after the 10th December, 1998” shall be substituted;

Note : The principal notification No. 29/96-Central Excise (N.T.), dated the 3<sup>rd</sup> September, 1996 was published in the Gazette of India Extraordinary vide G.S.R 402(E), dated the 3<sup>rd</sup> September, 1996 and was last amended by notification no. 5/99-Central Excise (N.T.), dated the 13<sup>th</sup> January, 1999 [ G.S.R 30(E), dated the 13<sup>th</sup> January, 1999]