

NOTIFICATION

No. 22/99 –Central Excise (N.T.)

New Delhi, dated the 28th February, 1999

9 Phalgun, 1920 (Saka)

G.S.R. (E). - In exercise of the powers conferred by rule 57 A of the Central Excise Rules, 1944 read with clauses 119 and 121 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, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 24/94-Central Excises (N.T.), dated the 20th May, 1994, namely:-

In the said notification,-

- (a) for the words, brackets and figure “corresponding entry in column (3) of the said Table, in respect of which ninety- five per cent. of the credit of-”, the words, brackets and figure “corresponding entry in column (3) of the said Table, in respect of which the credit of-” shall be substituted;
- (b) for the portion beginning with the brackets, figures and words “(i) the duty of excise under the Central Excise Act, 1944” and ending with the brackets, letter, words and figures “(c) the duty of excise specified under (iii) above”, the following shall be substituted, namely :-
- “(i) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985, leviable under the Central Excise Act, 1944 (1 of 1944);
 - (ii) the special duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985, leviable under the Central Excise Act, 1944 (1 of 1944);
 - (iii) the additional duty of excise under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978);
 - (iv) the additional duty of excise under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) ; and
 - (v) the additional duty under section 3 of the Customs Tariff Act, 1975 (51 of 1975) equivalent to-
 - (a) the duty of excise specified under (i) above;
 - (b) the special duty of excise specified under (ii) above;
 - (c) the duty of excise specified under (iii) above; and
 - (d) the duty of excise specified under (iv) above”;
- (c) in the first proviso, for the words “shall be restricted to the extent of ninety five per cent. of duty”, the words “shall be restricted to the extent of duty” shall be substituted;
- (d) the second proviso shall be omitted.

Note : The principal notification was published in the Gazette of India, Extraordinary, vide notification No.24/94-Central Excise (N.T.), dated the 20th May, 1994 (G.S.R. 474 (E), dated 20th May, 1994), and was last amended by notification No. 14/98-Central Excise (N.T.), dated the 2nd June, 1998 [G.S.R. 310(E), dated the 2nd June, 1998].