

Notification

No. 11/2000-Central Excise

New Delhi, dated the 1st March, 2000

11 Phalguna, 1921 (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 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.	1/95-Central Excise, dated the 4th January, 1995	In the said notification, in paragraph 5, after the proviso, the following proviso shall be inserted, namely:-  “Provided further that where such articles (including rejects, waste and scrap materials) are not excisable, excise duty equal in amount to that leviable on the inputs obtained under this notification and used for the purpose of manufacture of such articles, which would have been paid but for the exemption under this notification, shall be payable at the time of clearance of such articles.”
2.	2/95-Central Excise, dated the 4th January, 1995	In the said notification, after the opening paragraph, for the first proviso, the following shall be substituted, namely:-  "Provided that the amount of duty payable in accordance with this notification in respect of the said goods shall not be less than the duty of excise leviable on the like goods produced or manufactured outside the hundred per cent. export-oriented undertaking or free trade zone or Electronic Hardware Technology Park (EHTP) unit or Software Technology Parks (STP) unit which is specified in the said Schedule, read with any other relevant notification issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944, or sub-section (1) of section 5A of the said Central Excise Act.”

3.	64/95-Central Excise, dated 16th March, 1995	<p>In the said notification, in the Table, after serial No. 18 and the entries relating thereto, the following serial No. and the entries relating thereto, the following serial No. and entries shall be inserted, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th><th>(2)</th><th>(3)</th></tr> </thead> <tbody> <tr> <td>"19.</td><td>All equipments; stores, systems and sub-systems; design, development or construction aids; computer hardwares and softwares required for design or development or construction or manufacturing activities connected with the programme, including jigs, fixtures and tools required for the programme.</td><td> <p>If,-</p> <p>(i) the order or contract or letter of intent is placed on the manufacturer of the said goods by Headquarters Advanced Technology Vessels Programme (ATVP) or its authorised work centres; and</p> <p>(ii) before clearance of the said goods, a certificate from the Programme Director, ATVP (of the rank of a Vice Admiral or an Additional Secretary to the Government of India), to the effect that the said goods are intended for the said use, is produced to the proper officer."</p> </td></tr> </tbody> </table>	(1)	(2)	(3)	"19.	All equipments; stores, systems and sub-systems; design, development or construction aids; computer hardwares and softwares required for design or development or construction or manufacturing activities connected with the programme, including jigs, fixtures and tools required for the programme.	<p>If,-</p> <p>(i) the order or contract or letter of intent is placed on the manufacturer of the said goods by Headquarters Advanced Technology Vessels Programme (ATVP) or its authorised work centres; and</p> <p>(ii) before clearance of the said goods, a certificate from the Programme Director, ATVP (of the rank of a Vice Admiral or an Additional Secretary to the Government of India), to the effect that the said goods are intended for the said use, is produced to the proper officer."</p>
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"19.	All equipments; stores, systems and sub-systems; design, development or construction aids; computer hardwares and softwares required for design or development or construction or manufacturing activities connected with the programme, including jigs, fixtures and tools required for the programme.	<p>If,-</p> <p>(i) the order or contract or letter of intent is placed on the manufacturer of the said goods by Headquarters Advanced Technology Vessels Programme (ATVP) or its authorised work centres; and</p> <p>(ii) before clearance of the said goods, a certificate from the Programme Director, ATVP (of the rank of a Vice Admiral or an Additional Secretary to the Government of India), to the effect that the said goods are intended for the said use, is produced to the proper officer."</p>						
4.	10/96-Central Excise, dated 23rd July, 1996	<p>In the said notification, in the Table, against S. No. 12, for the entry in column (3), the following entry shall be substituted, namely:-</p> <p>'Footwear of retail sale price not exceeding Rs. 125 per pair and hawai chappal (other than of leather) that is to say, chappals known commercially as "hawai chappals" '</p>						
5.	6/97-Central Excise, dated the 28th February, 1997	<p>In the said notification, in the Table,-</p> <p>(i) against Sl. No. 2, in column (3), for the words "a free trade zone", the words "a free trade zone or a hundred per cent. export oriented undertaking" shall be substituted;</p> <p>(ii) after Sl. No. 2 and the entries relating thereto, the following shall be inserted, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th><th>(2)</th><th>(3)</th></tr> </thead> <tbody> <tr> <td>"2A.</td><td>23.02</td><td>Guar meal, manufactured wholly from indigenous guar seeds, in a free trade zone or a hundred per cent. export oriented undertaking and allowed to be sold in India."</td></tr> </tbody> </table>	(1)	(2)	(3)	"2A.	23.02	Guar meal, manufactured wholly from indigenous guar seeds, in a free trade zone or a hundred per cent. export oriented undertaking and allowed to be sold in India."
(1)	(2)	(3)						
"2A.	23.02	Guar meal, manufactured wholly from indigenous guar seeds, in a free trade zone or a hundred per cent. export oriented undertaking and allowed to be sold in India."						
6.	8/97-Central Excise, dated the 1 <sup>st</sup> March, 1997	<p>In the said notification, in the opening paragraph, for the words and figure, "as is in excess of an amount equal to the duty of excise leviable under the said section 3 of the Central Excise Act", the words and figure "as is in excess of an amount equal to the aggregate of the duties of excise leviable under the said section 3 of the Central Excise Act or under any other law for the time being in force" shall be substituted</p>						
7.	20/97-Central Excise, dated the 11th April, 1997	In the said notification, the proviso shall be omitted						
8.	13/98-Central Excise, dated the 2nd June, 1998	In the said notification, the proviso shall be omitted						

9.	20/98-Central Excise, dated 18th July, 1998	In the said notification,- (a) for the word “Schedule”, the words “First Schedule” shall be substituted; (b) in the Table, against S. Nos. 1 and 2, for the entry in column (4) occurring against each of them, the entry “Fifty percent, of the duty specified in the First Schedule to the said Central Excise Tariff Act” shall be substituted.
10.	8/99-Central Excise dated 28 <sup>th</sup> February, 1999	In the said notification, for paragraph 5, the following paragraph shall be substituted, namely,- “5. This notification shall come into force on the 1st day of April, 1999 and shall remain in force upto and inclusive of the 31 <sup>st</sup> day of March, 2000.”
11	9/99-Central Excise dated 28 <sup>th</sup> February, 1999	In the said notification,- (i) for paragraph 1, the following shall be substituted, namely:- “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 exempts clearances specified in column(2) of the Table below (hereinafter referred to as the said Table), for home consumption, of excisable goods of the description specified in the Annexure appended to this notification (hereinafter referred to as the specified goods) from so much of each of the duties of excise specified thereon in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or the Second Schedule to the said Central Excise Tariff Act, as the case may be, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table .”; (ii) for paragraph 5, the following paragraph shall be substituted, namely,- “5. This notification shall come into force on the 1st day of April, 1999 and shall remain in force upto and inclusive of the 31 <sup>st</sup> day of March, 2000” (iii) in Explanation for F, the following shall be substituted namely,- ‘F. “normal rate of duty” means (i) in the case of goods leviable to duty under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), at the rate specified for such goods in that Schedule read with any relevant notification (other than this notification or a notification in which exemption is based on the value or quantity of clearances) issued under sub-section (1) of section 5A of the Central Excise Act, 1944 (ii) in the case of goods leviable to duty under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), at the rate specified for such goods in that Schedule read with any relevant notification (other than this notification or a notification in which exemption is based on the value or quantity of clearances) issued under sub-section (1) of section 5A of the Central Excise Act, 1944.’

12	10/99-Central Excise dated 28 <sup>th</sup> February, 1999	<p>In the said notification,-</p> <p>(i) for paragraph 1, the following shall be substituted, namely:-</p> <p>“ 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 exempts clearances specified in column (2) of the Table below (hereinafter referred to as the said Table), for home consumption, of excisable goods of the description specified in the Annexure appended to this notification (hereinafter referred to as the specified goods) from so much of each of the duties of excise specified thereon in the First Schedule to the Central Excise Tariff Act, 1985( 5 of 1986) or the Second Schedule to the said Central Excise Tariff Act , as the case may be, as in excess of the amount calculated at the rate specified in the corresponding entry in column( 3) of the said Table .”;</p> <p>(ii) for paragraph 5, the following paragraph shall be substituted, namely,-</p> <p>“5. This notification shall come into force on the 1st day of April, 1999 and shall remain in force upto and inclusive of the 31<sup>st</sup> day of March, 2000.”</p> <p>(iii) in Explanation for E, the following shall be substituted namely,-</p> <p>‘E. “normal rate of duty” means</p> <p>(i) in the case of goods leviable to duty under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), at the rate specified for such goods in that Schedule read with any relevant notification (other than this notification or a notification in which exemption is based on the value or quantity of clearances) issued under sub-section (1) of section 5A of the Central Excise Act, 1944</p> <p>(ii) in the case of goods leviable to duty under the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), at the rate specified for such goods in that Schedule read with any relevant notification (other than this notification or a notification in which exemption is based on the value or quantity of clearances) issued under sub-section (1) of section 5A of the Central Excise Act, 1944.’</p>
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(T. R. Rustagi)  
Joint Secretary to the Government of India

F.No.334/1/2000-TRU

Footnote:

1. Notification No. 1/95-Central Excise, dated the 4th January, 1995 was published vide G.S.R. 8 (E) dated 4th January, 1995 and was last amended by Notification No. 25/99-Central Excise, dated the 19<sup>th</sup> July, 1999 [G.S.R. 370 (E), dated the 19<sup>th</sup> July, 1999]
2. Notification No. 2/95-Central Excise, dated the 4th January, 1995 was published vide G.S.R. 9 (E) dated 4th January, 1995 and was last amended by Notification No. 38/99-Central Excise, dated the 16<sup>th</sup> September, 1999 [G.S.R. 641 (E), dated the 16<sup>th</sup> September, 1999]
3. Notification No. 64/95-Central Excise, dated the 16th March, 1995 was published vide G.S.R. 256 (E) dated 16th March, 1995 and was last amended by Notification No. 7/98-Central Excise, dated the 2<sup>nd</sup> June, 1998 [G.S.R. 302 (E), dated the 2<sup>nd</sup> June, 1998]
4. Notification No. 10/96-Central Excise, dated the 23<sup>rd</sup> July, 1996 was published vide G.S.R. 308 (E) dated 23<sup>rd</sup> July, 1996 and was last amended by Notification No. 7/98-Central Excise, dated the 2<sup>nd</sup> June, 1998 [G.S.R. 302 (E), dated the 2<sup>nd</sup> June, 1998]
5. Notification No. 6/97-Central Excise, dated the 28<sup>th</sup> February, 1997 was published vide G.S.R. 112 (E) dated 28<sup>th</sup> February, 1997

6. Notification No. 8/97-Central Excise, dated the 1<sup>st</sup> March, 1997 was published vide G.S.R. 114 (E) dated 1<sup>st</sup> March, 1997 and was last amended by Notification No. 7/98-Central Excise, dated the 2<sup>nd</sup> June, 1998 [G.S.R. 302 (E), dated the 2<sup>nd</sup> June, 1998]
7. Notification No. 20/97-Central Excise, dated the 11<sup>th</sup> April, 1997 was published vide G.S.R. 219 (E) dated 11<sup>th</sup> April, 1997 and was last amended by Notification No. 38/99-Central Excise, dated the 16<sup>th</sup> September, 1999 [G.S.R. 641 (E), dated the 16<sup>th</sup> September, 1999]
8. Notification No. 13/98-Central Excise, dated the 2<sup>nd</sup> June, 1998 was published vide G.S.R. 308 (E) dated 2<sup>nd</sup> June, 1998 and was last amended by Notification No. 38/99-Central Excise, dated the 16<sup>th</sup> September, 1999 [G.S.R. 641 (E), dated the 16<sup>th</sup> September, 1999]
9. Notification No. 20/98-Central Excise, dated the 18<sup>th</sup> July, 1998 was published vide G.S.R. 404 (E) dated 18<sup>th</sup> July, 1998
10. Notification No. 8/99-Central Excise, dated the 28<sup>th</sup> February, 1999 was published vide G.S.R. 170 (E) dated 28<sup>th</sup> February and was last amended by Notification No. 24/99-Central Excise, dated the 12<sup>th</sup> May, 1999 [G.S.R. 343 (E), dated the 12<sup>th</sup> May, 1999]
11. Notification No. 9/99-Central Excise, dated the 28<sup>th</sup> February, 1999 was published vide G.S.R. 171 (E) dated 28<sup>th</sup> February and was last amended by Notification No. 24/99-Central Excise, dated the 12<sup>th</sup> May, 1999 [G.S.R. 343 (E), dated the 12<sup>th</sup> May, 1999] and
12. Notification No. 10/99-Central Excise, dated the 28<sup>th</sup> February, 1999 was published vide G.S.R. 172 (E) dated 28<sup>th</sup> February and was last amended by Notification No. 22/99-Central Excise, dated the 11<sup>th</sup> May, 1999 [G.S.R. 336 (E), dated the 11<sup>th</sup> May, 1999].