

Notification

No. 16/2000-Central Excise (N.T.)

New Delhi, dated the 1st March, 2000

11 Phalguna 1921 (Saka)

In exercise of the powers conferred by sub-rule (5) of rule 57A of the Central Excise Rules, 1944, the Central Government, hereby declares the following inputs and final products falling within the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), namely:-

Inputs	Final products
Texturised yarn (including draw twisted, draw wound yarn) of polyesters, falling under sub-heading No. 5402.32 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)	The following goods manufactured by a composite mill, namely:- (i) Processed fabrics falling under Chapters 52, 54 or 55; or (ii) Fabrics of cotton or man-made fibres, whether or not processed, falling under heading Nos. 58.01, 58.02, 58.06 (except 5806.20), 60.01, 60.02 (except 6002.10) of the said Schedule.

2. The Central Government further declares that a duty of excise of Rs. 18 per kg., shall be deemed to have been paid under the Central Excise Act, 1944 (hereinafter referred to as declared duty), on the inputs declared herein, when purchased by a composite mill, and credit of the declared duty so deemed to have been paid shall be allowed to the manufacturer of the final products, without production of documents evidencing payment of duty on the said input, at the time of clearance of the said final products.

3. The credit of declared duty allowed in respect of the said inputs shall be utilized only towards payment of duty of excise leviable under the said Central Excise Act, on the said final products:

Provided that the credit of declared duty in respect of the input used in the final products cleared for export under bond shall be allowed to be utilized towards payment of duty of excise on any final products cleared for home consumption or for export on payment of duty and, where for any reason, such adjustment is not possible, by refund to the manufacturer subject to such safeguards, conditions and limitations as may be specified by the Central Government in the Official Gazette.

Provided further that no such refund of declared duty shall be allowed if the manufacturer avails of drawback allowed under the Customs and Central Excise Duties (Drawback) Rules, 1971 or claims rebate of duty under rule 12 of the Central Excise Rules, 1944, in respect of such duty.

4. Where the final products have been removed clandestinely without payment of duty of excise leviable under the Central Excise Act, 1944, or as the case may be, the additional duty leviable under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, at the time of clearance of such final products, nothing contained in this notification shall apply in respect of such final products even if the duty of excise leviable on such final products is paid after such removal.

5. The provisions of this notification shall not apply to final products on which duty of excise leviable under the Central Excise Act, 1944, or as the case may be, the additional duty leviable under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, has not been levied or paid or has been short-levied or short paid or erroneously refunded by reason of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any provisions of the Central Excise Act or of the rules made thereunder with intent to evade payment of duty.

Explanation.- For the purposes of this notification, "Composite mill" means a manufacturer, who is engaged in the processing of fabrics with the aid of power along with weaving or knitting or crocheting of fabrics within the same factory and includes a multi-locational composite mill, i.e., a public limited company which is engaged in the processing of fabrics with the aid of power along with weaving or knitting or crocheting of fabrics in one or more factories owned by the same public limited company.

(T.R. Rustagi)

Joint Secretary to the Government of India

F.No. 334/1/2000-TRU

Notification
No. 17/2000-Central Excise (N.T.)

New Delhi, dated the 1st March, 2000
11 Phalguna 1921 (Saka)

In exercise of the powers conferred by sub-rule (6) of rule 57A of the Central Excise Rules, 1944, the Central government hereby declares the following inputs and the final products falling within the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) namely:-

Inputs	Final products
Processed textile fabrics falling under Chapters 52, 54 or 55, or processed textile fabrics of cotton or man-made fibres falling under heading Nos. or sub-heading Nos. 58.01, 58.02, 5806.10, 5806.40, 6001.12, 6001.22, 6001.92, 6002.20, 6002.30, 6002.43 or 6002.93, of the said First Schedule and on which duty of excise has been paid under section 3A of the Central Excise Act, 1944 (1 of 1944)	All goods falling under Chapter 59 of the First Schedule to the Central Excise Tariff Act, 1985.

2. The Central Government further declares that the duties of excise under the Central Excise Act, 1944 (1 of 1944) and the Additional Duties of Excise (Goods of Special Importance Act) Act, 1957 (58 of 1957), shall be deemed to have been paid (hereinafter referred to as deemed duty) on the inputs declared herein and the same shall be one rupee each per square meter of such inputs, and credit of the deemed duty so determined shall be allowed to the manufacturer of the final products.

3. (1) The credit of deemed duty allowed in respect of the duty of excise under the said Central Excise Act, shall be utilised only towards payment of the duty of excise leviable under the said Central Excise Act on the final products, and no part of the credit allowed shall be refunded in cash or by cheque.

(2) The credit of deemed duty allowed in respect of the duty of excise under the Additional Duties of Excise (Goods of Special Importance Act) Act, shall be utilised only towards payment of the duty of excise leviable under the Additional Duties of Excise (Goods of Special Importance Act) Act on the final products, and no part of the credit allowed shall be refunded in cash or by cheque.

4. The provisions of this notification shall apply only to those inputs which have been received directly by the manufacturer of the final products from the factory of the manufacturer of the said inputs under the cover of an invoice declaring that the appropriate duty of excise has been paid on such inputs under the provisions of section 3A of the said Act.

(T.R. Rustagi)
Joint Secretary to the Government of India

F.No. 334/1/2000-TRU