

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
THIRUCHIRAPALLI - 1.

TRADE NOTICE : 10 / 2004

Dated: 21.1.2004

Sub: Communication of Ministry's Notification Nos. 5 /
2004 - CE, 6 / 2004 - CE & 7 / 2004 - CE all
dated: 19.1.2004 - Regarding.

Copy of Ministry's Notification Nos. 5 / 2004 - CE, 6 / 2004 - CE &
7 / 2004 - CE all dated: 19.1.2004 are communicated herewith.

The contents of the Trade Notice may be brought to the knowledge of
all constituent members of Trade Associations / Chamber of Commerce.

(Issued from file C.NO.IV/16/ 3 /2004 - C.Ex.Pol)

//ATTESTED//
SUPERINTENDENT (T)

Sd/xxx
(V. JAYARAMAN)
JOINT COMMISSIONER (Tech)

To
As per mailing list I/II/III /
All Sections in Hqrs., Trichy.

Copy of Ministry's Notification No. 5 / 2004 - Central Excise Dt: 19.1.2004

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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 6 / 2002-Central Excise, dated the 1st March, 2002, namely:-

In the said notification, in the Table, after S. No. 279 and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)	(6)
"280.	3923.10 or 3924.10	Insulated ware	8%	-	-
281.	96.17	Vacuum flasks	8%	-	-".

G. S. Karki

Under Secretary to the Government of India

F.No . 356/22/2003-TRU

Note: The principal notification No.6/2002-Central Excise dated the 1st March, 2002 was published in the Gazette of India, Extraordinary vide G.S.R. 127(E) dated the 1st March, 2002 and was last amended by notification No. 4 / 2004-Central Excise dated the 15th January, 2004 [G.S.R. 45(E) dated the 15th January, 2004].

Copy of Ministry's Notification No. 6 / 2004 - Central Excise Dt: 19.1.2004

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 in supersession of the notification of the Government of India

in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 35/2003-Central Excise dated the 30th April 2003, published in Gazette of India, Extraordinary, Part II section 3, sub-section (i), dated the 30th April 2003 [G.S.R. 364 (E), dated the 30th April 2003], the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts clearances, specified in column (4) of the Table below (hereinafter referred to as the said Table) for home consumption of excisable goods of the description specified in the corresponding entry in column (3) of the said Table and falling under the Chapter of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) specified in the corresponding entry in column (2) of said Table from the whole of the duty of excise specified thereon in the First Schedule to the said Central Excise Tariff Act and the duty of excise specified thereon in the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act.

Table

S. No .	Chapter	Description	Value of clearances
(1)	(2)	(3)	(4)
1.	51, 52, 54, 55, 58 or 60	The following fabrics (hereinafter referred to as the said fabrics), namely:- (i) fabrics not subjected to any process; (ii) fabrics subjected to plain roll calendaring or decatizing or both (but not subjected to any other process), carried out in a place other than the place of manufacture of the unprocessed fabrics, and cleared from the place of manufacture of unprocessed fabrics.	First clearances upto an aggregate value not exceeding twenty five lakh rupees made on or after the 1 st day of April in any financial year. Provided that for the financial year 2003- 2004, the clearances made availing the exemption under the Notification No.35 / 2003 - Central Excise, dated the 30 th April 2003, if any, shall be taken into account for calculating the aggregate value of first clearance for the said financial year.
2.	51, 52, 54, 55, 58 or 60	Yarn subjected to doubling, winding, warping, bleaching or pirn winding	All clearances for use within the factory of production for the manufacture of the said fabrics

2 The exemption contained in this notification shall apply subject to the following conditions, namely: -

- (i) where a manufacturer clears the said fabrics from more than one factories, the exemption in his case shall apply to the said aggregate value of clearances for home consumption from all such factories and not separately for each factory;
- (ii) where the said fabrics are cleared by more than one manufacturers from a factory, the exemption shall apply to the said aggregate value of clearances for home consumption by all such manufacturers and not separately for each manufacturer;

- (iii) the aggregate value of clearances for home consumption of said fabrics, by the said manufacturer from one or more factories, or from a factory by one or more manufacturers, does not exceed thirty five lakh rupees in a financial year:

Provided that for the financial year 2003-2004, the clearances made availing the exemption under the Notification No. 35/2003-Central Excise, dated the 30th April 2003, if any, shall be taken into account for calculating the aggregate value of clearances by a manufacturer from one or more factories, or from a factory by one or more manufacturers for the said financial year:

Provided further that in any financial year, if the aggregate value of clearances for home consumption of said fabrics exceeds thirty five lakh rupees, or for the financial year 2003-2004, the aggregate value of clearances made under the Notification No. 35/2003-Central Excise, dated the 30th April 2003, and clearances made under this Notification exceeds thirty five lakh rupees, the said manufacturer or the manufacturers, as the case may be, shall pay the amount of duty as payable, on the said first clearances of the said fabrics of twenty five lakh rupees, but for the exemption contained in this notification, within thirty days of the day when such clearances exceed the said thirty five lakh rupees ;

- (iv) the manufacturer shall keep all documents relating to purchase of yarns ;
- (v) the manufacturer may opt not to avail the exemption contained in this notification and clear the said fabrics on payment of normal rate of duty. However, once such option has been exercised during a financial year, the said manufacturer shall not be allowed to avail the exemption during the remaining part of that financial year.

3. For the purposes of determining the aggregate value of clearances for home consumption, the clearances of unprocessed fabrics, to a place other than the place of manufacture of the unprocessed fabrics, for job work under Notification No. 7/2004-Central Excise, dated the 19th January 2004, shall not be taken into account;

Provided that, if the fabrics, which has been cleared for job work, is not returned to the manufacturer of unprocessed fabrics, then the value of such unprocessed fabrics cleared shall be included towards calculating the said aggregate value of clearances.

Explanation.-For the purposes of this notification: -

- (i) "Value" means the value as determined in accordance with the provisions of section 4 of the said Central Excise Act;
- (ii) "Normal rate of duty" means the duty of excise specified in the First Schedule to the said Central Excise Tariff Act and the First Schedule to the said Additional Duties of Excise (Goods of Special Importance) Act read with any relevant notification (other than this notification) issued under sub-section (1) of section 5A of the said Central Excise Act
- (iii) "Job work" means subjecting unprocessed fabrics supplied to the job worker, to plain roll calendaring or decatizing or both (but not subjected to any other process).

F.No . 354 /6 /2004-TRU

G. S. Karki
Under Secretary to the Government of India

Copy of Ministry's Notification No. 7 / 2004 - Central Excise Dt: 19.1.2004

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 exempts unprocessed fabrics cleared availing Notification No. 6/2004- Central Excise dated 19th January 2004 and subjected to job work in a place other than the place of manufacture of such unprocessed fabrics, falling under Chapter 51,52,54,55,58 or 60 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) from whole of the duty of excise specified thereon in the said First Schedule to the Central Excise Tariff Act and in the First Schedule to the said Additional Duties of Excise (Goods of Special Importance) Act, subject to the condition that after job work, such processed fabrics are sent back by the job worker to the manufacturer of such unprocessed fabrics.

Explanation. - For the purposes of this notification, the expression "job work" means subjecting unprocessed fabrics supplied to the job worker, to plain roll calendaring or decatizing or both (but not subjected to any other process), and the expression "job worker" shall be construed accordingly.

F.No . 354 / 6/2004-TRU

(G. S. Karki)

Under Secretary to the Government of India