

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
THIRUCHIRAPALLI-1.

TRADE NOTICE: 13 / 2004

Dated: 03.2.2004

Sub: Communication of Ministry's Notification
No.11/2004 – CE dated 29.01.2004 – Reg.

Copy of Ministry's Notification No.11 / 2004 - Central Excise dated:
29.1.2004 (F. No.354/173/2000 – TRU) is 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//

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

SUPERINTENDENT(T)

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

Copy of Ministry's Notification No.11 / 2004 - Central Excise Dated: 29.1.2004

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), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), 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 erstwhile Ministry of Finance and Company Affairs (Department of Revenue), specified in column (2) of the Table hereto annexed, shall be further amended, in the manner specified in the corresponding entry in column (3) of the said Table.

TABLE

S. N o.	Notification No. and date	Amendments
1)	(2)	(3)
1	56/2002-Central Excise, dated the 14 th November, 2002.	In the said notification, in para 3, for clause (b) and entries relating thereto, the following shall be substituted, namely:- '(b) Industrial units existing before the 14 th day of June 2002, but which have,- (i) undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent. on or after the 14 th day of June, 2002; or (ii) made new investments on or after the 14 th day of June 2002, and such new investment is directly attributable to the generation of additional regular employment of not less than twenty-five per cent over and above the base employment limit, subject to the conditions that,-

		<p>(1) the unit shall not reduce regular employment after claiming exemption, and once such employment is reduced below one hundred and twenty-five per cent. of the base employment limit, such industrial unit shall be debarred from claiming the exemption contained in this notification in future. However, the exemption availed by such industrial unit, prior to such reduction, shall not be recoverable from such industrial unit.</p> <p>(2) the manufacturer shall produce a certificate, from General Manager of the concerned District Industries Centre to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, to the effect that the unit has created such additional regular employment.</p> <p><i>Explanation</i> : for the purposes of this notification,-</p> <p>(a) “base employment limit” means maximum number of regular employees employed at any point of time, by the concerned industrial unit, during last five years;</p> <p>(b) “regular employment” shall not include employment provided by the industrial unit to daily wagers or casual employees;</p> <p>(c) “new investment” shall not include investments which are used for paying off old debts or making payments for the plant or machinery installed prior to the 14th day of June 2002, or paying salaries to the employees.’</p>
2	57/2002- Central Excise dated the 14 th November, 2002.	<p>In the said notification, in para 3,-</p> <p>(i) clause (c) shall be re-lettered as clause “(a)” thereof;</p> <p>(ii) for clause (d) and entries relating thereto, the following shall be substituted, namely:-</p> <p>‘(b) Industrial units existing before the 14th day of June 2002, but which have,-</p> <p>(i) undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent. on or after the 14th day of June, 2002; or</p> <p>(ii) made new investments on or after the 14th day of June 2002, and such new investment is directly attributable to the generation of additional regular employment of not less than twenty-five per cent. over and above the base employment limit, subject to the conditions that,-</p> <p>(1) the unit shall not reduce regular employment after claiming exemption, and once such employment is reduced below one hundred and twenty-five per cent. of the base employment limit, such industrial unit shall be debarred from claiming the exemption contained in this notification in future. However, the exemption availed by such industrial unit, prior to such reduction, shall not be recoverable from such industrial unit.</p> <p>(2) the manufacturer shall produce a certificate, from General Manager of the concerned District Industries Centre to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, to the effect that the unit has created such additional regular employment.</p> <p><i>Explanation</i> : for the purposes of this notification,-</p> <p>(a) “base employment limit” means maximum number of</p>

		regular employees employed at any point of time, by the concerned industrial unit, during last five years; (b) 'regular employment' shall not include employment provided by the industrial unit to daily wagers or casual employees; (c) 'new investment' shall not include investments which are used for paying off old debts or making payments for the plant or machinery installed prior to the 14 th day of June 2002, or paying salaries to the employees.'
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[F.No. 354/173/2000-TRU]

(G.S.Karki)

Under Secretary to the Government of India

Footnote:

(1) The principal notification No.56/2002-Central Excise, dated the 14th November, 2002 was published in the Gazette of India, vide number G.S.R. 764 (E), dated the 14th November, 2002 and was last amended by notification No. 79/2003-Central Excise, dated the 22nd December, 2003, [G.S.R. 962 (E), dated the 22nd December, 2003]

(2) The principal notification No.57/2002-Central Excise, dated the 14th November, 2002 was published in the Gazette of India, vide number G.S.R. 765 (E), dated the 14th November, 2002 and was last amended by notification No. 65/2003-Central Excise, dated the 6th August, 2003, [G.S.R. 639(E), dated the 6th August, 2003]