

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
THIRUCHIRAPALLI-1

TRADE NOTICE : 29 / 2004

Dated: 25.3.2004

Sub: C.Ex. - Registration – Transfer of Business /
de-registration Supplementary instructions – Reg.

Notification No. 35 / 2001 Central Excise (NT) dated 26.6.2001 as amended issued in terms of Rule 9 of Central Excise Rules, 2002, provides for conditions, safeguards and procedures for registration of a person under the said rules.

2. Condition (6) of the said Notification provides for de-registration and Condition (4) provides for issue of fresh registration in the case of transfer of business.

3. Instances have come to the notice of this office wherein the Central Excise Registrants who were running a Factory on lease basis defaulted in payment of Government dues but did not apply for de-registration and at the same time, a new lessee applied for registration for the same premises. In such cases, the department is not able to recover the dues from the lessee nor from the lessor. Hence, for the purposes of de-registration and issue of new registration certificates for the same premises in the above circumstances, the following supplementary instructions are issued in terms of powers conferred upon me under rule 31 of Central Excise Rules, 2002 for strict compliance by the Central Excise assessee and the departmental officers.

4. When a person applies for Central Excise Registration for carrying out a manufacturing activity in the premises acquired on lease basis, he should file a legal undertaking jointly signed by the lessee and the lessor undertaking to pay the duty liability with interest for the goods manufactured in the factory by the lessee.

5. In cases where the existing registrant being a lessee files the declaration for de-registration, unless all the dues are paid in full, the lessee will not be de-registered and no fresh registration will be issued for the same premises unless all the dues are paid in full..

6. In respect of past cases where a lessee has been granted registration certificate, he has to furnish a legal undertaking from both lessee and lessor jointly undertaking to pay the duty liability for the manufacturing activity by the lessee.

7. In cases of difficulties in following the above procedure, the Divisional/Range Officers should obtain clarification from the Office of the Commissioner of Central Excise, Trichy.

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/ 2 /2004-C.Ex.Pol }

//ATTESTED//

SUPERINTENDENT (T)

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

Sd/xxx
(MATHEW JOHN)
COMMISSIONER.