

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1, WILLIAMS ROAD, CANTONMENT, TRICHY-1.

TRADE NOTICE : 02/2005

DATED : 25 .01.2005.

Subject :: Communication of Ministry's Circular's No 805/2/2005-CX dated 11.01.2005 - Regarding Export of resultant goods manufactured by using goods obtained without payment of duty under Notification No. 43/2001-CE(NT) dated 26th June, 2001.

Copy of Ministry's Circular No. 805/2/2005 – CX dated : 11.01.2005 [F.No. **209 /7/2003-CX-6**] is communicated herewith for information guidance and necessary action.

(Issued from file C.No.IV/16/2/2005 – C.Ex.Pol.)

//ATTESTED//

SUPERINTENDENT (T)

To

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

Sd./x

(V. JAYARAMAN)
JOINT COMMISSIONER (TECH)

Copy of Ministry's Circular No.805/2/2005 - CX 6 Dated: 11.01.2005

I am directed to say that notification No. 43/2001-CE(NT) dated 26th June, 2001 was amended vide notification No. 10/2004-CE(NT) dated 3rd June, 2004. The said amendment added an Explanation to notification No. 43/2001-CE(NT) clarifying that goods manufactured or processed using materials procured under notification No. 43/2001-CE(NT) can only be exported in terms of sub- rule(1) of rule 19 of Central Excise Rules, 2002.

2. Board had also issued Circular No. 792/25/2004-CX dated 3rd June, 2004 stating that the amendment carried out vide notification No. 10/2004-CE(NT) dated 3rd June, 2004 is clarificatory in nature and goods manufactured or processed using materials procured under notification No. 43/2001-CE(NT) can only be exported under Bond i.e. in terms of sub- rule(1) of rule 19 of Central Excise Rules, 2002 read with notification No. 42/2001-CE(NT) dated 26th June, 2001.

3. Consequent to above, references have been received from trade and industry as to whether the provisions of amending notification No. 10/2004-CE (NT) dated 3rd June, 2004 would be applicable retrospectively. The matter has been examined by Board. It is hereby, clarified that the notification No. 10/2004-CE (NT) dated 3rd June, 2004 would be applicable prospectively from the date of issue of the notification i.e. 3rd June, 2004 and not to exports effected already. Circular No. 792/25/2004-CX dated 3rd June, 2004 stands modified to the above extent. Pending claims if any, may be decided accordingly.

4. Trade and field formations may please be informed suitably.
5. Receipt of the Circular may be acknowledged.
6. Hindi version will follow.

Yours faithfully,

**(Neerav Kumar Mallick)
Under Secretary to the Govt. of India**