

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

TRADE NOTICE: 34/2005

DATED: 25.08.2005.

Sub: Communication of Ministry's Notification No. 32/2005 – CE (N.T)
dated 22.08.2005 – Regarding.

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Copy of Ministry's Notification No. 32/2005 – CE (N.T) [F.No.61/8/2004-CX.4] dated 22.08.2005 is communicated herewith.

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

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

//ATTESTED//

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

SUPERINTENDENT (TECH)

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

Copy of Ministry's Notification No. 32/2005 CE (N.T) Dated: 22.08.2005

Whereas the Central Government is satisfied that a practice was generally prevalent regarding levy of duty of excise (including non-levy thereof) under section 3 of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the said Act), on "Newsprint, in reels" falling under Chapter 48 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and that such "Newsprint, in reels" were liable to duty of excise which was not being levied under section 3 of the said Act according to the said practice, during the period commencing on the 1st day of March, 1988 and ending with the 8th day of July, 2004.

2. Now, therefore, in exercise of the powers conferred by section 11C of the said Act, the Central Government hereby directs that the duty of excise leviable under the said Act on such "Newsprint, in reels", but for the said practice, shall not be required to be paid in respect of such "Newsprint, in reels" on which the said duty of excise was not being levied during the aforesaid period in accordance with the said practice:

Provided that the benefit under this notification shall not be admissible unless –

(i) the "Newsprint, in reels" was covered by the definition of "Newsprint" as defined in the Notes to Chapter 48 of the Central Excise Tariff Act, 1985(5 of 1986) read with notification(s) issued thereunder, and

(ii) the conditions laid down by notifications, issued from time to time under sub-section (1) of section 5A of the said Act or sub-rule (1) of rule 8 of the Central Excise Rules, 1944, for clearance of “Newsprint” falling under heading no. 48.01 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) without payment of duty of excise, had been fulfilled.

F.No.61/8/2004-CX.4

(ABHAI KUMAR SRIVASTAV)
DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA