

**Minutes of the RAC Meeting for Organized, SSI and Service Tax Sectors held on 20.12.2005 at 1100 hrs at the Office of the Commissioner of Central Excise, Head Quarters, Trichy-1.**

The Regional Advisory Committee meeting of Trichy Central Excise Commissionerate for Organised, SSI and Service Tax Sectors was held on 20.12.2005 at 1100 hrs. at Head Quarters Office, Trichy. **Shri. MATHEW JOHN, Commissioner of Central Excise**, Trichy presided over the meeting.

2. The following members of the Trade attended the meeting.

Sl.No.	NAME OF THE RAC MEMBER S/SHRI.	ASSOCIATION REPRESENTED
01	R.M. BHAIKAVAN	KARAIKAL INDUSTRIES FORUM
02	V.N.C.BHASKAR	KIEC ASSOCIATION, KARUR.
03	K. ELANGO	INSTITUTE OF INSURANCE SURVEYORS & ADJUSTERS

In addition, the following assesseees also attended the meeting.

01	H.S. ASHRAF ALI	AIRLINES AGENTS ASSOCIATION
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3. Shri. A. Venkataraman, representing I.C.W.A.I informed his inability to attend the meeting.

4. The following Departmental Officers were present.

S/Shri.

- 1) V. Jayaraman, Joint Commissioner (Tech), Headquarters, Trichy
- 2) C. Anandan, Assistant Commissioner (Tech.), Headquarters, Trichy.
- 3) A. Rajendran., Assistant Commissioner, Trichy-I Division.
- 4) V.P. Veluswamy, Assistant Commissioner, Trichy-II Division

5. At the outset, the Chairman welcomed all the Members of the Regional Advisory Committee. As the members had not sponsored any point , the Chairman asked them whether they had any points for clarification .

6. The following point relating to Central Excise was raised by M/s. Shri. R.M.Bhairavan ,Karaikal Industries Forum and reply was given.

**Point :-** Whether goods bearing a brand name are liable to Central Excise duty?

**Reply :-** If the goods are unconditionally exempt from payment of Central Excise duty, use of brand name of another person will not make the goods dutiable. If the goods are exempt under SSI Notification, use of brand name of others will render the goods dutiable..

7. The Chairman informed the members that Trade Notices will be sent by E-Mail to assesseees who furnish their E-Mail addresses. Recent Notifications issued by the department in respect of Central Excise and Service Tax were explained in the meeting as suggested by the assesseees.

8. The Chairman informed the members that assesseees may be enlightened about Service Tax liability on maintenance of software and new Returns prescribed for assesseees. He also requested the representative of Air Travel Agents to extend their co-operation for tax compliance, particularly for paying up the pending demands for interest.

9. The Chairman also briefed the members about the proposal to shift Karaikal Division to Kumbakonam and requested them to offer their views. Shri. Bhairavan of Karaikal Industries Forum listed the advantages of continuing the Division at Karaikal. The Chairman replied that the matter was only at proposal stage and appropriate decision will be taken after consulting all concerned.

10. Shri. Bhaskar representing KIEL Association , Karur suggested that RAC Meetings could be held in different places like Karur, Karaikal to make it convenient for the members of the locality to attend. The Chairman replied that this could be tried once in a year.

11. Finally, the Chairman thanked the members for their cooperation during their tenure of two years which tenure they will be completing in December 2005 and informed them that a new Committee will be formed during January, 2006 after receiving the sponsorship of members from respective associations. .

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//ATTESTED//

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

SUPERINTENDENT (TECH.)

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE,  
NO.1, WILLIAMS ROAD, CONTONMENT, TRICHY-620 001.

TRADE NOTICE : **44/2005**

Dated : 22.12.2005.

To

As per mailing list II & III.

Copy submitted to: The Chief Commissioner of Central Excise, Coimbatore.

Copy to:- The Under Secretary, CBEC, CX-9 section, North Block, New