

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

TRADE NOTICE: 09/2006

DATED : 27.03.2006.

Sub: Communication of Ministry's Notification Nos. 23/2006 – CE dated 01.03.2006,  
24/2006 - CE dated 16.03.2006, 25/2006 – CE dated 20.03.2006 and Notification  
No. 26/2006 –CE dated 22.03.2006 – Regarding.

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Copy of Ministry's Notification Nos. 23/2006 – CE [F.No. 334/3/2006-TRU] dated  
01.03.2006, 24/2006 – CE [F.No. B-1/2/2006-TRU] dated 16.03.2006, 25/2006 – CE  
[F.No. B-1/1/2006 – TRU] and Notification No. 26/2006 – CE [F.No. 332/51/2005 – TRU]  
dated 22.03.2006 are 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/16/3/2006 – C.Ex.Pol.)**

(M.G. THAMIZHVALAVAN)  
JOINT COMMISSIONER (TECH)

To  
As per mailing list II / III

Copy of Ministry's Notification No. 23/2006 - CE Dated: 01.03.2006

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts Naphtha falling under heading 2710 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) from so much of the duty of excise leviable thereon under the First Schedule to the Central Excise Tariff Act, as is in excess of the amount calculated at the rate of 16 percent *ad valorem*.

[F.No.334/3/2006-TRU].

Copy of Ministry's Notification No. 24/2006 - CE Dated: 16.03.2006

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 3/2006-Central Excise, dated the 1<sup>st</sup> March, 2006, number G.S.R. 93(E), dated the 1<sup>st</sup> March, 2006, namely:-

In the said notification,-

(i) in Table, after S.No.40 and entries relating thereto, the following entry shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"41.	1901	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	Nil	1"

(ii) after the *Explanation*, the following ANNEXURE, shall be inserted, namely:-

**“ANNEXURE**

Condition No.	Conditions
1.	If the manufacturer of the food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or not below the rank of the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within five months from the date of clearance of such goods or within such further period as the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction may allow in this regard.”

F.No.B-1/2/2006-TRU

Note. - *The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R. 93 (E), dated the 1<sup>st</sup> March, 2006.*

Copy of Ministry's Notification No. 25/2006 - CE Dated: 20.03.2006

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends or further amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, to the extent specified in the corresponding entry in column (3) of the said Table, namely:-

Table

S. No.	Notification No. and date	Amendments																				
(1)	(2)	(3)																				
1.	3/2006-Central Excise, dated the 1 <sup>st</sup> March, 2006 [G.S.R. 93(E), dated the 1 <sup>st</sup> March, 2006]	In the said notification, in the Table, for S.No.27 and entries relating thereto, the following entry shall be substituted, namely:- <hr/> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>“27.</b></td> <td style="text-align: center;"><b>2106</b></td> <td style="text-align: center;"><b>90</b></td> <td>Scented supari, where the retail sale price is declared on the package and such retail sale price,-</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><b>30</b></td> <td></td> <td>(a) does not exceed 50 paisa per Nil package</td> <td style="text-align: center;">—</td> </tr> <tr> <td></td> <td></td> <td></td> <td>(b) exceeds 50 paisa but does not exceed Re.1 per package.</td> <td></td> </tr> </tbody> </table>	(1)	(2)	(3)	(4)	(5)	<b>“27.</b>	<b>2106</b>	<b>90</b>	Scented supari, where the retail sale price is declared on the package and such retail sale price,-			<b>30</b>		(a) does not exceed 50 paisa per Nil package	—				(b) exceeds 50 paisa but does not exceed Re.1 per package.	
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<b>“27.</b>	<b>2106</b>	<b>90</b>	Scented supari, where the retail sale price is declared on the package and such retail sale price,-																			
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		<p>exceed Re.1 per package. 8% — ”</p> <p>Explanation.-“Retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale</p>																														
2.	4/2006-Central Excise, dated the 1 <sup>st</sup> March, 2006 [G.S.R. 94(E), dated the 1 <sup>st</sup> March, 2006]	<p>In the said notification, in the Table, after S.No.69 and entries relating thereto, the following entry shall be inserted, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> </tr> </thead> <tbody> <tr> <td>“69A.</td> <td>3406</td> <td>00</td> <td>Candles</td> <td>Nil —</td> </tr> <tr> <td></td> <td>10</td> <td></td> <td></td> <td>”</td> </tr> </tbody> </table>	(1)	(2)	(3)	(4)	(5)	“69A.	3406	00	Candles	Nil —		10			”															
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3.	5/2006-Central Excise, dated the 1 <sup>st</sup> March, 2006 [G.S.R. 95(E), dated the 1 <sup>st</sup> March, 2006]	<p>In the said notification, in the Table, after S.No.13 and entries relating thereto, the following entry shall be inserted, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> </tr> </thead> <tbody> <tr> <td>“13A.</td> <td>6904</td> <td>10</td> <td>All goods</td> <td>Nil —</td> </tr> <tr> <td></td> <td>00</td> <td></td> <td></td> <td>”</td> </tr> </tbody> </table>	(1)	(2)	(3)	(4)	(5)	“13A.	6904	10	All goods	Nil —		00			”															
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4.	6/2006-Central Excise, dated the 1 <sup>st</sup> March, 2006 [G.S.R. 96(E), dated the 1 <sup>st</sup> March, 2006]	<p>In the said notification, in the TABLE,-</p> <p>(i) after S.No.8 and entries relating thereto, the following entry shall be inserted, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> </tr> </thead> <tbody> <tr> <td>“8A.</td> <td>84</td> <td>The following goods, namely:-</td> <td>Nil</td> <td>— ”</td> </tr> <tr> <td></td> <td></td> <td>(i) Manually operated rubber roller machines; and</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>(ii) Manually operated copra dryers.</td> <td></td> <td></td> </tr> </tbody> </table> <p>(ii) after S.No.61 and entries relating thereto, the following entry shall be inserted, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> </tr> </thead> <tbody> <tr> <td>“61A.</td> <td>90</td> <td>Coronary stents and coronary stent systems for use with cardiac catheters.</td> <td>Nil</td> <td>— ”</td> </tr> </tbody> </table>	(1)	(2)	(3)	(4)	(5)	“8A.	84	The following goods, namely:-	Nil	— ”			(i) Manually operated rubber roller machines; and					(ii) Manually operated copra dryers.			(1)	(2)	(3)	(4)	(5)	“61A.	90	Coronary stents and coronary stent systems for use with cardiac catheters.	Nil	— ”
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[F.No.B-1/1/2006-TRU]

Note.-

- (1) The principal notification number 3/2006-Central Excise, dated the 1<sup>st</sup> March 2006, was published in the Gazette of India, Extraordinary, vide number G.S.R. 93 (E), dated the 1<sup>st</sup>

*March 2006, and was last amended vide notification number 24/2006-Central Excise, dated the 16<sup>th</sup> March, 2006, [G.S.R.161(E), dated the 16<sup>th</sup> March, 2006].*

- (2) *The principal notification 4/2006-Central Excise, dated the 1<sup>st</sup> March 2006, was published in the Gazette of India, Extraordinary, vide number G.S.R. 94 (E), dated the 1<sup>st</sup> March, 2006.*
- (3) *The principal notification 5/2006-Central Excise, dated the 1<sup>st</sup> March 2006, was published in the Gazette of India, Extraordinary, vide number G.S.R. 95 (E), dated the 1<sup>st</sup> March, 2006.*
- (4) *The principal notification 6/2006-Central Excise, dated the 1<sup>st</sup> March 2006, was published in the Gazette of India, Extraordinary, vide number G.S.R. 96 (E), dated the 1<sup>st</sup> March, 2006.*

Copy of Ministry's Notification No. 26/2006 - CE Dated: 22.03.2006
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In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 4/2006-Central Excise, dated the 1st March, 2006, which was published in the Gazette of India, Extraordinary vide number G.S.R.94(E), dated the 1st March, 2006, namely:-

In the said notification, in the Table, against S.No. 72, for the entry in column (3), the entry "Matches, in or in relation to the manufacture of which none of the following processes is ordinarily carried on with the aid of power, namely: -

- (i) frame filling;
- (ii) dipping of splints in the composition for match heads;
- (iii) filling of boxes with matches;
- (iv) pasting of labels on match boxes, veneers or cardboards;
- (v) packaging."

shall be substituted.

F.No. 332/51/2005-TRU

Note. - *The principal notification No. 4/2006-Central Excise, dated the 1<sup>st</sup> March, 2006, was published in the Gazette of India vide number G.S.R. 94(E), dated the 1<sup>st</sup> March, 2006, and was last amended vide notification No 25/2006-Central Excise, dated 20<sup>th</sup> March, 2006, published in the Gazette of India vide number G.S.R.168 (E), dated the 20<sup>th</sup> March, 2006.*