

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

TRADE NOTICE: 13/2007 - CE

DATED :07.5.2007.

Sub: Communication of Ministry's Notification No. 21/2007-CE dated 25.04.2007, 22/2007-CE dated 03.05.2007 & 23/2007-CE dated 03.05.2007 – Regarding.

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Copy of Ministry's Notification No. 21/2007-CE [F.No. 354/18/2007-TRU] dated 25.04.2007, 22/2007-CE [F.No. B-1/2/2007-TRU] dated 03.05.2007 & 23/2007-CE [F.No.B-1/10/2007-TRU] dated 03.05.2007 is communicated herewith.

2. 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/16/3/2007 – C.Ex.Pol.)

Sd/-
(M.G. THAMIZHVALAVAN)
JOINT COMMISSIONER (TECH)

To

As per mailing list II / III

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| Copy of the Notification No.21/2007-CE [F.No. 354/18/2007-TRU] dated 25.04.2007 |
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G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of [section 5A](#) of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of [section 3](#) of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of [section 3](#) of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978, (40 of 1978) the Central Government, being satisfied that it is necessary in the public interest so to do, hereby 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 hereto annexed, in the manner and 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. | 32/99-Central Excise, dated the 8 th July, 1999. [G.S.R. 508(E), dated the 8 th July, 1999] | <p>In the said notification,-</p> <p>(a) in paragraph 1,</p> <p>(i) for clause (i), the following shall be substituted, namely:-</p> <p>“(i) the following goods, namely,-</p> <p>(a) Pan masala falling under Chapter 21 of the said First Schedule;</p> <p>(b) goods falling under Chapter 24 of the said First Schedule;</p> <p>(c) Plastic carry bags of less than 20 microns as specified by the Ministry of Environment and Forests Notification No. S.O.705(E) dated the 2nd of September, 1999 and S.O. 698(E) dated the 17th of June, 2003 manufactured by a unit; and ”</p> <p>(ii) after clause (ii), for the first proviso, the following proviso shall be substituted, namely:-</p> <p>“Provided that the exemption contained in this notification shall not be</p> |

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| | | <p>applicable to pan masala falling under Chapter 21 of the said First Schedule; goods falling under Chapter 24 of the said First Schedule; and plastic carry bags of less than 20 microns as specified by the Ministry of Environment and Forests Notification No. S.O.705 (E), dated the 2nd of September, 1999 and S.O. 698(E) dated the 17th of June, 2003.”;</p> <p>(b) in paragraph 3,</p> <p>i) in clause (a), after the words and figures, “24th day of December, 1997”, the words and figures “but not later than the 31st day of March, 2007” shall be inserted;</p> <p>ii) in clause (b), in the end, after the words and figures, “on or after 24th day of December, 1997”, the words and figures, “but not later than the 31st of March, 2007” shall be inserted; and</p> <p>(c) after paragraph (4), the following paragraph shall be inserted, namely:-</p> <p>“5. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations, packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the States of Assam or Tripura or Meghalaya or Mizoram or Manipur or Nagaland or Arunachal Pradesh or Sikkim.”;</p> |
| 2. | 33/99-Central Excise, dated the 8 th July, 1999. [G.S.R. 509(E), dated the 8 th July, 1999] | <p>In the said notification,-</p> <p>(a) in paragraph 1, in clause (a), for the words and figures “other than goods falling under Chapter 24 of the First Schedule or the Second Schedule of the Central Excise Tariff Act, 1985 (5 of 1986)”, the words and figures “other than pan masala falling under Chapter 21 of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986); goods falling under Chapter 24 of the said First Schedule and plastic carry bags of less than 20 microns as specified by the Ministry of Environment and Forests Notification No. S.O.705 (E) dated the 2nd of September, 1999 and S.O. 698(E) dated the 17th of June, 2003 and goods falling under Chapter 27 of the said First Schedule and which are produced by petroleum oil or gas refineries,” shall be substituted;</p> <p>(b) after paragraph 1A, in the proviso, for the words and figures “goods falling under Chapter 24”, the words and figures “pan masala falling under Chapter 21 of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986); goods falling under chapter 24 of the said First Schedule; plastic carry bags of less than 20 microns as specified by the Ministry of Environment and Forests Notification No. S.O.705(E), dated the 2nd of September, 1999 and S.O. 698(E) dated the 17th of June, 2003 and goods falling under Chapter 27 of the said First Schedule and which are produced by petroleum oil or gas refineries.” shall be substituted;</p> <p>(c) in paragraph 3,</p> <p>(i) in clause (a), after the words and figures, “24th day of December, 1997”, the words and figures “ but not later than the 31st day of March, 2007” shall be inserted;</p> <p>(ii) in clause (b), in the end, after the words and figures, “on or after 24th day of December, 1997”, the words and figures, “but not later than the 31st of March, 2007” shall be inserted;</p> <p>(d) after paragraph (4), the following paragraph shall be inserted, namely:-</p> <p>“5. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations, packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the States of Assam or Tripura or Meghalaya or Mizoram or Manipur or Nagaland or Arunachal Pradesh or Sikkim.”;</p> |

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| 3. | 56/2003-Central Excise, dated the 25 th June, 2003, [G.S.R. 513(E), dated the 25 th June, 1999] | <p>In the said notification,-</p> <p>(i) after paragraph (4), the following paragraph shall be inserted, namely:-</p> <p>“5. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations, packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the States of Assam or Tripura or Meghalaya or Mizoram or Manipur or Nagaland or Arunachal Pradesh or Sikkim.”;</p> <p>(ii) in the Annexure, for item 1, the following serial numbers and items shall be substituted, namely:-</p> <p>“ 1A. Pan masala falling under Chapter 21 of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986);</p> <p>1B. goods falling under Chapter 24 of the said First Schedule;</p> <p>1C. plastic carry bags of less than 20 microns as specified by the Ministry of Environment and Forests Notification No. S.O.705 (E) dated the 2nd of September, 1999 and S.O. 698(E) dated the 17th of June, 2003;</p> <p>1D. goods falling under Chapter 27 of the said First Schedule and which are produced by petroleum oil or gas refineries;”</p> |
| 4. | 71/2003-Central Excise, dated the 9 th September, 2003, [G.S.R. 717(E), dated the 9 th September, 2003] | <p>In the said notification,-</p> <p>(i) after paragraph (6), the following paragraph shall be inserted, namely:-</p> <p>“7. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations, packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the States of Assam or Tripura or Meghalaya or Mizoram or Manipur or Nagaland or Arunachal Pradesh or Sikkim.”;</p> <p>(ii) in the Annexure-I, for item 1, the following serial numbers and items shall be substituted, namely:-</p> <p>“ 1A. Pan masala falling under Chapter 21 of the First Schedule of the Central Excise Tariff Act, 1985 (5 of 1986);</p> <p>1B. goods falling under Chapter 24 of the said First Schedule</p> <p>1C. plastic carry bags of less than 20 microns as specified by the Ministry of Environment and Forests Notification No. S.O.705 (E) dated the 2nd of September, 1999 and S.O. 698(E) dated the 17th of June, 2003;</p> <p>1D. goods falling under Chapter 27 of the said First Schedule and which are produced by petroleum oil or gas refineries;”</p> |

(S.Bajaj)

Under Secretary to the Government of India

Note:- (1) The principal notification No. 32/99-Central Excise, dated the 8th of July, 1999, was published in the Gazette of India, Extraordinary, vide number G.S.R. 508(E), dated the 8th of July, 1999 and was last amended by notification No. 65/2003-Central Excise, dated the 6th August, 2003, published vide number G.S.R.639(E), dated the 6th August, 2003.

(2) The principal notification No. 33/99-Central Excise, dated the 8th of July, 1999, was published in the Gazette of India, Extraordinary, vide number G.S.R. 509(E), dated the 8th of July, 1999 and was last amended by notification No. 65/2003-Central Excise, dated the 6th August, 2003, published vide number G.S.R.639(E), dated the 6th August, 2003.

(3) The principal notification No. 56/2003-Central Excise, dated the 25th June, 2003, was published in the Gazette of India, Extraordinary, vide number G.S.R. 513(E), dated the the 25th June, 2003, and was last amended by notification No. 27/2004-Central Excise, dated the 9th July, 2004 published vide number G.S.R.418(E), dated the 9th July, 2004.

(4) The principal notification No. 71/2003-Central Excise, dated the 9th September, 2003, was published in the Gazette of India, Extraordinary, vide number G.S.R. 717(E), dated the 9th September, 2003, and was last amended by notification No. 27/2004-Central Excise, dated the 9th July, 2004 published vide number G.S.R.418(E), dated the 9th July, 2004.

Copy of the Notification No. 22/2007-CE [F.No. B-1/2/2007-TRU] dated 03.05.2007

G.S.R. (E).- 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 3/2006-Central Excise, dated the 1st March, 2006 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 93(E), dated the 1st March, 2006, namely:-

In the said notification, in the Table,-

- (i) against S.No.18A, in column (3), for the words and figures "Rs.50", the words and figures "Rs.100" shall be substituted;
- (ii) against S.No.28, for the entry in column (4), the entry "Nil" shall be substituted;
- (iii) against S.No.30, for the entry in column (4), the entry "Nil" shall be substituted;
- (iv) against S.No.37, for the entry in column (4), the entry "Rs.8 per thousand" shall be substituted; and
- (v) against S.No.38, for the entry in column (4), the entry "Rs.19 per thousand" shall be substituted.

(S.Bajaj)

Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.93(E), dated the 1st March, 2006, and was last amended by notification No. 3/2007-Central Excise, dated the 1st March, 2007 and published vide number G.S.R.132(E), dated the 1st March, 2007.

Copy of the Notification No. 23/2007-CE [F.No.B-1/10/2007-TRU] dated 03.05.2007

G.S.R. (E).- 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 makes the following further 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,-

- (i) for S.No.1A and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|-----|---------|--|--------------------------|-----|
| "1A | 2523 29 | All goods, whether or not manufactured in a mini cement plant, not covered in S.No.1 and cleared in packaged form- | | |
| | | (i) of retail sale price not exceeding Rs.190 per 50 kg bag or of per tonne equivalent retail sale price not exceeding Rs.3800; | Rs. 350 per tonne | - |
| | | (ii) of retail sale price exceeding Rs.190 per 50 kg bag but not exceeding Rs. 250 per 50 kg bag or of per tonne equivalent retail sale price exceeding Rs.3800 but not exceeding Rs.5000; | 12% of retail sale price | -"; |

- (ii) against S.No.87, for the entry in column (3), the entry "All goods" shall be substituted.

(S.Bajaj)

Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.94(E), dated the 1st March, 2006, and was last amended by notification No. 4/2007-Central Excise, dated the 1st March, 2007 and published vide number G.S.R.133(E), dated the 1st March, 2007.