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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
No.1, WILLIAMS ROAD, TRICHIRAPALLI – 620 001.

TRADE NOTICE: 7 /2009

DATED : 06.07.2009.

Sub: Central Excise Union Budget - 2009-2010 -
Instructions – Reg.

The Finance Bill has been introduced in the Lok Sabha on 06.07.2009. The changes relating to the rates of Duties effected by the Finance Bill, 2009 and the Notifications issued (unless otherwise indicated in the bill or in the individual Notifications) will come into force from the mid-night of 06-07-2009 / **07.07.2009**.

2. The Budget Bulletins brought out by the Directorate of Publicity and Public Relations, Customs and Central Excise, can be obtained on payment from Central Excise Policy Section, O/o. The Commissioner of Central Excise, No. 1 Williams Road, Cantonment, Trichy – 1 on or after 08-07-2009.

3. Salient features of the budget proposals regarding Central Excise are enclosed herewith. (Ministry's TRU Letter, Explanatory Notes, Central Excise Notifications]. The same are also available on the Website of Central Board of Excise and Customs, namely www.cbec.gov.in.

4. 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/16/91/2009 C.Ex.Pol.)

Sd./-

(R. SARAVANA KUMAR)
JOINT COMMISSIONER(T)

To

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

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

Vivek Johri
Joint Secretary (TRU-I)
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D.O.F.No.334/13/2009-TRU
New Delhi, dated the 6th July, 2009.

Dear Chief Commissioner/Commissioner,

The Finance Minister has introduced the Finance (No.2) Bill, 2009 in Lok Sabha today i.e. 6th July, 2009. Amendments to the Customs Act, 1962 have been proposed through clauses 84 to 90 of the Bill and to the Customs Tariff Act, 1975 through clauses 93 to 102. Some notifications issued under the Customs Act have been validated retrospectively through clauses 91 and 92 of the Bill. On the excise side, amendments to the Central Excise Act, 1944 have been proposed through clauses 103 to 109 of the Finance (No.2) Bill and notifications issued under the erstwhile Rule 96ZO and 96ZP of the Central Excise Rules has been validated retrospectively vide clause 110. Clause 111 of the Bill proposes amendments to the First Schedule to the Central Excise Tariff Act, 1985. While the changes proposed through clause 111 have been given immediate effect through a declaration under the Provisional Collection of Taxes Act, 1931, the other changes proposed in the Bill would come into effect only upon its enactment or, in one case, from a date to be notified.

2. Changes in excise and customs duties have been made through Notification Nos.77/2009-Customs to 80/2009-Customs and 7/2009-CE to 22/2009-CE all dated 7th July, 2009. These changes in rates of duty take effect from the midnight of 6th July/ 7th of July, 2009. Changes in CENVAT Credit Rules, 2004 and the Central Excise Rules, 2002 have been carried out through notification nos. 16/2009-CE (NT) and 17/2009-CE (NT) also dated 7th July, 2009. Rates of abatement on certain items covered under RSP based levy have been revised through Notification No. 18/2009-CE (NT) dated 07.07.2009.

3. The salient features of these changes in respect of excise and customs duties are discussed below:

I. CENTRAL EXCISE

I.1 Rate structure

As a consequence of changes in the ad valorem rates of Central Excise duty for non-petroleum products on the 24th of February, 2009, a dual rate structure - with rates of 4% and 8% ad valorem - was put in place. This rate structure for non-petroleum products has been retained but the rate of duty on several items attracting 4% has been restored to 8%. Among the important sectors/ items where such an increase has occurred are the manmade textile sector (the details of which are

discussed in subsequent paras), ceramic tiles manufactured in a factory not using electricity for firing the kiln; plywood, flush doors and articles of wood; writing ink and other ink used in writing instruments; zip fasteners; and MP3/MP4 or MPEG4 players etc. On the other hand, the **major** items on which the 4% rate has been retained are:

- food items such as sugar confectionary, biscuits with retail price exceeding Rs.100/kg, cakes and pastries, sherbets, scented supari etc.;
- Paraxylene;
- drugs and pharmaceutical products of chapter 30;
- paper, paperboard and articles made therefrom;
- footwear of retail price exceeding Rs.250 per pair but not exceeding Rs.750 per pair;
- Pressure cookers
- power –driven pumps designed for handling water;
- water filtration/ purification equipment;
- specified textile machinery;
- compact fluorescent lamps (CFL) and vacuum and gas filled bulbs of retail price not exceeding Rs.20 per bulb; and
- medical equipment

These lists are not exhaustive and the relevant notifications/ Explanatory Notes may be referred to for details.

Consequent upon increase in excise duty rate from 4% to 8%, abatement rates have been revised suitably on items covered under RSP (Retail Sale price) based assessment.

I.2 Textile and textile intermediates:

Broadly speaking, the excise duty regime applicable to textiles, both manmade and natural, prior to the reductions made on the 7th of December, 2008 is being restored. The important changes in this sector are:

- i. In respect of cotton textiles, not containing any other material, the rate of duty has been enhanced from Nil to 4% on optional basis. Full exemption would now be available only if a manufacturer does not avail of Cenvat credit of the duty paid on inputs. If he does not fulfill this condition, he would be required to pay a duty of 4% ad valorem.
- ii. The rate of duty on manmade fibre and yarn has been enhanced from 4% to 8% on mandatory basis. Beyond the fibre/ yarn stage, the optional levy of 8% ad valorem has been restored (instead of the pre-budget rate of 4%).
- iii. Similarly, textile items manufactured from natural fibres other than cotton such as silk, wool, flax etc. would now bear an optional levy of 8% ad valorem instead of 4% beyond the fibre stage. The enhanced rate of 8% would also apply to blended fabrics and products.
- iv. Corresponding changes have also been made in the rates of duty applicable to Export Oriented Units (EOU) that use only indigenous raw materials when they make clearances of textile items into the Domestic Tariff Area (DTA).
- v. Full exemption from excise duty has been provided to tops manufactured from duty paid tow of manmade fibre using the tow-to-top process on the condition that the

manufacturer availing of this exemption does not have the facility to manufacture tow in his factory.

- vi. Excise duty on some important textile intermediates has also been enhanced from 4% to 8% ad valorem. These are:
- Polyester chips
 - Di-methyl terephthalate (DMT)
 - Pure Terephthalic Acid (PTA); and
 - Acrylonitrile

As far as possible, the enhanced rates are being prescribed through the Tariff Schedule. In many cases, however, these rates have been prescribed by notification as the tariff rates are higher.

I.3 Packaged or canned software:

Partial exemption from excise duty has been provided to packaged or canned software so that the duty payable on that portion of the value which represents the consideration for the transfer of the right to use such software, is exempted. The benefit of the exemption is available to the manufacturer of such software when he declares to the Central Excise authorities that the right to use is transferred for commercial exploitation and fulfillment of some other conditions. The details are contained in notification no.22/2009-Central Excise dated 7th July, 2009. On the portion of the value which is exempted from excise duty, service tax will be leviable under the 'Information Technology Software Service'.

I.4 Automobiles:

There are two important changes in the excise duty rates applicable to automobiles:

- Excise duty on motor vehicles of headings 8702 and 8703 having engine capacity exceeding 1999cc, has been reduced from 20% + Rs.20,000 per unit to 20% + Rs.15,000 per unit.
- Excise duty on petrol driven motor vehicles for transport of goods except dumpers of tariff item 8704 10 90 has been reduced from 20% to 8%. Excise duty on chassis of such petrol driven vehicles has also been reduced from 20% + Rs.10,000 per chassis to 8% + Rs.10,000 per chassis.

I.5 Petroleum:

The basic excise duty rates on MS/HSD intended for sale **with a brand name** have been converted from 'ad valorem + specific rate' to pure 'specific rate' as under:

S. No.	Description	From	To
1.	Motor Spirit	6% + Rs 5 per litre	Rs. 6.50 per litre
2.	HSD	6% + Rs 1.25 per litre	Rs. 2.75 per litre

Consequently petrol intended for sale with a brand name will attract total excise duty of Rs. 14.50 per litre while the total duty applicable to High Speed Diesel intended for sale with a brand name would be Rs 4.75 per litre. Other changes in respect of petroleum products are:

- i. Exemption from basic excise duty, additional duty of excise and special additional duty of excise has been provided to High speed diesel oil blended with bio-diesels, up to 20% by volume, provided both HSD and bio-diesel have paid the appropriate duty of excise.
- ii. Excise duty rate on special boiling point spirits falling under tariff items 27101111, 27101112 and 27101113 has been reduced to 14%. Excise duty rate on Naphtha falling under heading 2710 has also been reduced to 14%.

I.6 Other Concessions:

The following concessions/ changes have also been made:

- i. Full exemption from excise duty has been provided to goods falling under Chapter 68 manufactured at the site of construction for use in construction work at such site.
- ii. Recorded smart card and tags are exempt from excise duty. A condition has been added to this exemption so that it would be available only if the manufacturer does not avail of Cenvat credit of the duty paid on inputs for these goods.
- iii. Articles of jewellery on which brand name or trade name is indelibly affixed or embossed (branded jewellery), have been fully exempted from excise duty.
- iv. Full exemption has also been provided to EVA compound manufactured on job-work basis for further manufacture of footwear.

I.7 SSI Exemption:

There is no change either in the exemption limit or the eligibility limit for the small scale exemption. Under para 4(e) of Notification No. 8/2003-CE dated 01.03.2003, specified items that are in the nature of packaging material are excluded from the purview of the brand name restriction. One more item viz. 'printed laminated rolls' has been added to this list with immediate effect. As a consequence, manufacturers of printed laminated rolls bearing the brand name of another person and fulfilling the conditions of the notification would be entitled to full exemption from excise duty for their first clearances of this item (for home consumption) not exceeding Rs. 150 lakh during the remaining part of this financial year i.e. 2009-10.

I.8 Important Legislative amendments:

The highlights of the legislative amendments in the Central Excise Act and the First Schedule to the Central Excise Tariff Act are as under:

- i. In respect of 'betel nut product known as supari', it is being prescribed that the process of adding or mixing certain ingredients to betel nut in any form would be a process amounting to manufacture. For this purpose, note 6 is being inserted in Chapter 21 of the Schedule. A corresponding note is being inserted in Chapter 8 so as to exclude this product from its purview. These changes come into immediate effect under the Provisional Collection of Taxes Act, 1931.

- ii. In the case of tariff item 5801 2210, columns (3) and (4) of the Schedule, unit and rate of duty of 8% have been inserted in column (3) and (4) respectively, with immediate effect.
- iii. Section 9A (2) of the Central Excise Act has been amended so as to exclude certain types of offences and circumstances from the purview of the compounding provisions.
- iv. Sections 14A and 14AA have been amended to provide that the Chief Commissioner may also nominate Chartered Accountants for conducting special audits under these provisions.
- v. Section 23A has been amended to prescribe that the Authority for Advance Rulings authorised under section 28F of the Customs Act would be competent to deal with cases under the Central Excise Act as well.
- vi. Sections 35G and 35H have been amended to empower High Courts to condone delay in the filing of appeals as well as the memorandum of cross objections where it is satisfied that there was sufficient cause for delay.
- vii. Three notifications viz. notification Nos.33/1997-Central Excise [N.T.], dated 01.08.1997, 44/1997-Central Excise [N.T.], dated 30.08.1997 and 7/1998-Central Excise [N.T.], dated 10.03.1998 issued under the provisions of the compounded levy scheme for steel induction furnace units and re-rolling mills (Rules 96ZO and 96 ZP) are being amended with retrospective effect so as to regularise fixation of rates of duty under these notifications.
- viii. Rule 6(3) Cenvat Credit Rules, 2004 has been amended to prescribe that a manufacturer of both dutiable and exempted goods, who does not maintain separate accounts of inputs, shall now pay an amount equal to 5% of the total price of exempted goods.
- ix. Rule (2) of Cenvat Credit Rules, 2004 has been amended to clarify that 'input' should not include cement, angles, channels, CTD/TMT bars etc. used for construction of shed, building or structure for support of capital goods.
- x. The Central Excise Rules, 2002 have been amended to provide that seized records that have not been relied upon should be returned to the party within 30 days of issue of a show cause notice.

II. CUSTOMS

II.1. Rate Structure:

There is no change in the overall rate structure of customs duties. As such, the peak rate for industrial goods has been retained at 10% and the major ad valorem rates of 5% and 7.5% have also been retained. Changes in the rate of duty on specific items are discussed in subsequent paras.

II.2. Precious Metals

Rates of basic customs duty on gold and silver have been increased as under:-

<u>S. No.</u>	<u>Item</u>	<u>From</u>	<u>To</u>
1.	Gold bars, other than tola bars, bearing Manufacturer's or refiner's engraved serial number and weight expressed in metric units, and gold coins	Rs. 100 per 10 gm	Rs. 200 per 10 gm
2.	Gold in any form (other than those specified, against S. No. 1)	Rs. 250 per 10 gm	Rs. 500 per 10 gm

3. Silver in any form	Rs. 500 per Kg	Rs. 1,000 per Kg
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The revised rates shall also apply to gold and silver including gold/silver ornaments (excluding ornaments studded with stones or pearls) imported as baggage.

II.3. Capital Goods:

II.3.1 Concessional rate of basic customs duty of 5% was earlier available to specified plantation machinery till 30.04.2009. This concessional rate of 5% has now been restored for one more year i.e. upto 06.07.2010.

II.3.2 Basic customs duty on 'mechanical harvester' for coffee plantation has been reduced from 7.5% to 5%. Such harvesters have also been exempted from CVD by way of excise duty exemption.

II.3.3 Basic customs duty on permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators has been reduced from 7.5% to 5%.

II.4 Export Promotion:

II.4.1 Full exemption from customs duty presently available to specified raw materials/inputs imported by manufacturer-exporters of sports goods has been extended to five additional items.

II.4.2 Similarly, full exemption from customs duty is presently available to specified raw materials and equipment imported by manufacturer-exporters of leather goods, textile products, and footwear industry. The list of such items has been expanded by including additional items.

II.4.3 Basic customs duty on unworked corals has been reduced from 5% to Nil.

II.5. Electronic industry:

II.5.1 Full exemption from basic customs duty available to set-top boxes has been withdrawn. They will now attract basic duty of 5%.

II.5.2 Basic customs duty on LCD panels for manufacture of LCD televisions has been reduced from 10% to 5%.

II.5.3 Full exemption from 4% special CVD on parts for manufacture of mobile phones and accessories has been reintroduced for one year i.e. upto 06.07.2010.

II.6. Drugs and Medical Devices:

II.6.1 Basic customs duty on nine specified drugs and bulk drugs for their manufacture, and one vaccine has been reduced from 10% to 5%. CVD on these items would also be exempted by virtue of full exemption from excise duty.

II.6.2 Basic customs duty on Patent Ductus Arteriosus/ Atrial Septal Defect occlusion devices is being reduced from 7.5% to 5% with Nil CVD by way of excise duty exemption. Similarly, basic customs duty on Artificial Heart (left ventricular assist device) is being reduced from 7.5% to 5%. This device already attracts nil excise duty/CVD.

II.7. Textiles:

Basic customs duty on cotton waste and wool waste has been reduced from 15% to 10%.

II.8. Miscellaneous:

II.8.1 Basic customs duty on rock phosphate has been reduced from 5% to 2%.

II.8.2 CVD exemption on Aerial Passenger Ropeway Projects has been withdrawn. Such projects will now attract applicable CVD.

II.8.3 Basic customs duty exemption on “concrete batching plants of capacity 50 cum per hour or more” available by virtue of exemption on specified machinery for construction of roads has been withdrawn. Such plants will now attract basic duty of 7.5%.

II.8.4 Basic customs duty on inflatable rafts, snow-skis, water skis, surf-boats, sail-boards and other water sports equipment has been fully exempted.

II.8.5 Basic customs duty on bio-diesel has been reduced from 7.5% to 2.5%

II.9 IT Software

On packaged or canned software, CVD exemption has been provided on the portion of the value which represents the consideration for transfer of the right to use such software, subject to specified conditions. This portion of the value is leviable to service tax as “Information Technology Software Service”. Although, the CVD exemption has not been made conditional upon the payment of service tax, it is requested that a mechanism be put in place to ensure regular exchange of information on details of importers availing of the exemption between the customs and service tax formations so that, where necessary, action for recovery of service tax may be taken.

II.11 Important Legislative amendments:

The major changes in the Customs Act and Customs Tariff Act are discussed below:

- i. Section 26A has been inserted in the Customs Act to provide for refund of import duty paid on imported goods if they are found to be defective or not conforming to the specifications agreed upon between the importer and the seller, subject to certain conditions.
- ii. Section 28F of the Customs Act has been amended to provide that the Central Government may by notification authorize the Authority for Advance Ruling constituted under Section 245-O of the Income Tax Act to act as an Authority for the purposes of customs, central excise and service tax subject to some modification regarding the constitution of the Authority. The change will come into effect from a date to be notified.
- iii. Sections 130 and 130A of the Customs Act have been amended to empower the High Court to condone the delay in filing of appeals/applications/memorandum of cross objections where it is satisfied that there is sufficient cause for delay.
- iv. Section 137 of the Customs Act has been amended to exclude certain types of offences and circumstances from the purview of compounding provisions.
- v. Section 3 of the Customs Tariff Act has been amended so as to provide that where the Central Government has fixed tariff value for collection of central excise duty on an article produced or manufactured in India, the value of a like imported article for the purpose of charging additional duty shall be such tariff value.
- vi. Sections 8B, 8C, 9 and 9A of the Customs Tariff Act, 1975 have been amended retrospectively so as to extend the machinery provisions of the Customs Act to the duties levied under these provisions.
- vii. Sub-section (6A) has been inserted in section 9A of the Customs Tariff Act so as to provide that the margin of dumping in relation to an article exported by an exporter or producer shall be determined on the basis of records maintained by such exporter or producer and on the basis of information available in the case of non-cooperating exporter or producer.
- viii. Para (A) in Note 2 of Section XI of the Customs Tariff Act has been amended so as to align it with the parallel provision in the Central Excise Tariff Act.
- ix. Notification No. 40/2006-Customs dated 01.05.2006 is sought to be amended retrospectively from its date of issue so as to allow the facility of rebate in respect of locally procured materials used in the manufacture of goods exported under the Duty Free Import Authorisation Scheme and to carry out other related changes.
- x. Notification No. 27/2009-Customs (NT) dated 17.03.2009 appointing officers of DGCEI as officers of customs with all India jurisdiction is sought to be given retrospective effect from 09.05.2000.

4. You may kindly study the budgetary changes carefully and indicate your views, comments and suggestions on their implementation. It is necessary to ensure that the implementation of the proposed changes is smooth and causes no inconvenience to the taxpayers. Special efforts should be made to guide the taxpayers to understand and adopt these changes. The Departmental Officers should also be appropriately briefed on these changes.

5. The purpose of this letter is to apprise you of the highlights of the budgetary changes. It has not been possible to discuss the content and implication of each change in detail for which comprehensive Explanatory notes have been prepared and circulated. Of course, it is only the

provisions of the Finance Bill and the notifications that have legal force. Though every care has been taken to reflect the intention of the Government clearly in all these documents, the chances of human error cannot be ruled out. I would, therefore, request you to kindly go through the explanatory notes, notifications and Finance Bill carefully and bring to our notice at the earliest any omission/error or discrepancies that might have crept in. If there is any doubt or difficulty on any issue, you are requested to bring it immediately to my notice or to the notice of Shri Ravinder Saroop, Director, TRU (Tel No. 23092236), Shri Alok Chopra, OSD (TRU) (Tel No. 23092236) or Ms. Limatula Yaden, Deputy Secretary, TRU (Tel No.23092753). Copies of the FM's speech, notifications, Finance Bill etc. are forwarded herewith. These will also be available on the department's website.

6. In conclusion, I would like to take this opportunity to personally thank each one of you on behalf of my team for your suggestions and feedback. These have been valuable in giving a final shape to our proposals.

With regards,

Yours sincerely,

(Vivek Johri)

To

All Chief Commissioners/Directors Generals
All Commissioners of Customs
All Commissioners of Central Excise
All Commissioners of Customs & Central Excise
All Commissioners of Service Tax

EXPLANATORY NOTES- CENTRAL EXCISE

GENERAL

Excise duty rate: - There is no change in the mean Cenvat rate of 8% *ad valorem*. However, the concessional excise duty rate of 4% has been increased to 8%, with certain exceptions like food products, pharmaceuticals products including drugs, papers, medical equipments and specified textiles machinery etc. Chapter-wise details are given below.

CHAPTERS 1 TO 20

No change.

CHAPTER 21

21.1 Appropriate classification is being indicated for Coffee or tea pre-mixes which are fully exempt from excise duty [S.No 22A of Notification No. 3/2006-CE dated the 1st March 2006 as amended by Notification No. 13/2009 –CE refers. Consequently, S.No.26A has been omitted]

CHAPTERS 22 TO 26

No change

CHAPTER 27

27.1 Basic excise duty on motor spirit commonly known as petrol intended for sale with a brand name is being converted from '6% + Rs 5 per litre' to a specific rate of Rs 6.50 per litre. Consequently petrol intended for sale with a brand name will attract total excise duty of Rs. 14.50 per litre. [S.No.17 of the Notification No. 4/2006-CE dated the 1st March 2006 as amended vide notification No. 14 /2009-C.E refers].

27.2 Basic excise duty on High speed diesel oil intended for sale with a brand name is being converted from '6% + Rs 1.25 per litre' to a specific rate of Rs 2.75 per litre. Consequently, High Speed Diesel intended for sale with a brand name will attract total excise duty of Rs 4.75 per litre. [S.No.19 of the Notification No. 4/2006-CE dated the 1st March 2006 as amended vide notification No. 14 /2009-C.E refers].

27.3 High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, up to 20% by volume is being exempted from basic excise duty, additional duty of excise and special additional duty of excise subject

to the condition that appropriate duties have been paid both on HSD and bio-diesel. [Sr. No. 24B of the Notification No. 4/2006-CE dated the 1st March 2006 as amended vide notification No. 14 /2009-C.E, notification No. 21 /2009-C.E. & S. No. 5 of notification No. 28/2002-Central Excise, dated the 13th May, 2002 as amended vide notification No. 8/2009-C.E, refer]

27.4 Excise duty rate on special boiling point spirits falling under tariff items 27101111, 27101112, 27101113 has been reduced to 14%. [S.No. 15 of notification No. 2/2008-Central Excise dated the 1st March, 2008 as amended vide notification No. 19/2009-C.E and notification No. 18 /2009-C.E refers]

27.5 Excise duty rate on Naphtha falling under heading 2710 has been reduced to 14%. [Notification No. 18/2009-CE issued in supersession of Notification No.23/2006-Central Excise, dated the 1st March 2006 refers. Consequently, S.No. 18 of the Notification No. 4/2006-CE dated the 1st March 2006 has been omitted vide notification No. 14/ 2009-C.E.]

27.6 Notification No. 4/2006-CE dated 1st March, 2006 has been amended so as to expressly provide that exemption from excise duty is available to Naphtha or Natural Gasoline Liquid –

- (a) for use in the manufacture of fertiliser and if such fertiliser is cleared as such from the factory of production; or
- (b) for use in the manufacture of ammonia, if such ammonia is used in the manufacture of fertiliser and such fertilizer is cleared as such from the factory of production.

The implication of these changes is that exemption to naphtha or NGL would not be available if they are used in the manufacture of fertiliser/ ammonia which in turn is used for manufacture of some other item.

[S. Nos. 7 and 7A of the notification No. 4/2006-C.E as amended/inserted vide notification No. 14/2009-C.E refers].

CHAPTER 28

No change.

CHAPTER 29

29.1 Excise duty on pure terephthalic acid (PTA) is being increased from 4% to 8% [S.No. 52C of the notification No. 4/2006-C.E as amended vide notification No.14/2009-C.E refers].

29.2 Excise duty on dimethyl terephthalate (DMT) is being increased from 4% to 8% [S.No. 52D of the notification No. 4/2006-C.E as amended vide notification No. 14/2009-C.E refers].

29.3 Excise duty on acrylonitrile is being increased from 4% to 8% (S.No. 52E of the notification No. 4/2006-C.E as amended vide notification No. 14/2009-C.E refers).

CHAPTER 30-31

No change.

CHAPTER 32

32.1 Excise duty on ink used in writing instruments is being increased from 4% to 8% (S.No 68A of the Notification No. 4/2006-C.E as amended vide notification No. 14/2009-C.E refers).

CHAPTER 33 TO 38

No change.

CHAPTER 39

39.1 Excise duty on polyester chips is being increased from 4% to 8% [S.No. 80A of the Notification No. 4/2006-C.E as amended vide notification No. 14/2009-C.E refers].

CHAPTER 40

40.1 Excise duty on Heat resistant latex rubber thread is being increased from 4% to 8% [S.No. 82 of the notification No. 4/2006-Central Excise as amended vide notification No 14/2009-CE refers].

40.2 Excise duty on Heat resistant rubber tension tape is being increased from 4% to 8% [S.No. 82A of the notification No. 4/2006-Central Excise as amended vide notification No 14/2009-CE refers].

CHAPTER 41 TO 42

No change.

CHAPTER 43

43.1 Excise duty on Raw, tanned and dressed fur skins is being increased from 4% to 8% [S.No. 86 of the notification No. 4/2006-Central Excise as amended vide notification No 14/2009-CE refers].

CHAPTER 44

44.1 Excise duty on all goods falling under heading 4408 (Sheets for veneering for plywood, similar laminated wood and other wood, of thickness not exceeding 6 mm) is being increased from 4% to 8% [S.No. 86B of the notification No. 4/2006-Central Excise as amended vide notification No. 14/2009-CE refers].

44.2 Excise duty on all goods falling under heading 4410 (particle board, oriented strand board, Fibre board and similar board of wood or other ligneous materials) and all goods falling under heading 4411 (Fibre board of wood or other ligneous materials) is being increased from 4% to 8% [S.No. 87 of the notification No. 4/2006-Central Excise as amended vide notification No. 14/2009-CE refers].

44.3 Excise duty on all goods falling under heading 4412 (Plywood, veneered panels and similar laminated wood) is being increased from 4% to 8% [S.No. 87B of the notification No. 4/2006-Central Excise as amended vide notification No.14/2009-CE refers].

44.4 Excise duty on Flush doors is being increased from 4% to 8% [S.No. 87C of the notification No. 4/2006-Central Excise as amended vide notification No. 14/2009-CE refers].

44.5 Excise duty on articles of wood, other than articles of densified wood is being increased from 4% to 8% [S.No. 1 of the notification No. 10/2006-Central Excise as amended vide notification No. 17/2009-CE refers].

CHAPTER 45 TO 47

No change.

CHAPTER 48

48.1 Excise duty on all goods falling under heading 4820 {folders, file covers, manifold business forms & other articles of stationery, of paper or paperboard (except notebooks and exercise books)} is being increased from 4% to 8% [S.No. 2 of the notification No. 10/2006-Central Excise as amended vide notification No. 17/2009-CE refers]. Notebooks and exercise books continue to be exempted [S.No. 97 of notification no. 4/2006- Central Excise dated 01.03.2006]

48.2 Excise duty on paper and paperboard labels is being increased from 4% to 8% [S.No. 3 of the notification No. 10/2006-Central Excise as amended vide notification No. 17 /2009-CE refers].

CHAPTER 49

No change.

CHAPTER 50 TO 63

50.1 Excise duty on manmade filament yarn falling under headings 5402, 5403 and 5406 is being increased from 4% to 8% [S.No 1 of notification No. 5/2006-CE as amended vide notification No. 15/2009-CE refers].

50.2 Excise duty on manmade fibres (tow and staple fibres) falling under headings 5501 to 5507 has been increased from 4% to 8% [S.No 2 of notification No. 5/2006-CE as amended vide notification No. 15/2009-CE refers].

50.3 Excise duty on all textile goods made of pure cotton, not containing any other textile material, is being increased from nil to 4%. [Notification No 29/2004-CE as amended vide notification No. 11/2009-CE refers]. However, the said goods would be exempt from excise duty subject to non-availment of Cenvat credit on input. [Notification No 30/2004-CE refers]. Thus, the exemption will be optional. Those opting to pay duty @ 4% will be eligible to avail Cenvat credit. The applicable rates for CVD purposes will be 4%.

50.4 Excise duty on all textile goods, made of manmade fibre/yarn or natural fibres/yarn other than cotton i.e. beyond the fibre/yarn stage is being increased from 4% to 8% [Notification No. 59/2008- CE dated 7th December, 2008, as amended vide notification No. 20/2009-CE refers]. However, the said goods would continue to be fully exempt from excise duty subject to non-availment of Cenvat credit on inputs. [Notification No 30/2004-CE refers]. A manufacturer, who takes credit of the duty paid on inputs, would be required to pay duty on the final product. The applicable rates for CVD purposes will be 8%.

50.5. Excise duty exemption has been provided to tops (man-made), made out of duty paid man-made tow procured from outside the factory using “tow-to-top” process. [S.No 10 A of notification No 30/2004-CE as inserted vide notification No. 12/2009-CE refers].

50.6 No intimation or permission will be necessary either for availing full exemption or paying duty and taking credit in cases as discussed above.

50.7 There is no change in excise duty rates on items such as, Nylon fishnet twine, made up fishing nets and nylon tyre cord fabrics etc, which already attract 8% excise duty with option of exemption from excise duty subject to non-availment of Cenvat credit on inputs.

50.8 There is no change in the rates of excise duty on textiles and textile articles, presently attracting 'Nil' rate by tariff or by notifications.

CHAPTER 64 to 67

No change

CHAPTER 68

68.1. Excise duty on goods in which not less than 25% by weight of fly ash or phosphogypsum or both have been used, has been increased from 4% to 8% [S. No.9 of notification No. 5/2006- Central Excise has been amended vide notification No.15/2009-Central Excise].

68.2. Goods manufactured at the site of construction for use in construction work at such site have been fully exempted. This exemption was so far available only to the goods in which more than 25% by weight of red mud, press mud or blast furnace slag or one or more of these materials, have been used. This condition has now been removed, and exemption is available to all kinds of goods irrespective of use of these materials in such goods [S. No.10 of notification No. 5/2006- Central Excise has been amended vide notification No. 15/2009-Central Excise].

68.3. Excise duty on articles of mica has been increased from 4% to 8% [S. No.8 of notification No. 10/2006- Central Excise has been amended vide notification No. 17/2009-Central Excise].

68.4. Excise duty on solid or hollow building blocks, including aerated or cellular light weight concrete block and slabs, has been increased from 4% to 8% [S. No.9 of notification No. 5/2006- Central Excise has been amended vide notification No. 15/2009-Central Excise].

CHAPTER 69

69.1. Excise duty on ceramic tiles, manufactured in a factory not using electricity for firing the kiln, has been increased from 4% to 8% [S. No.13 of notification No. 5/2006- Central Excise has been amended vide notification No. 15/2009-Central Excise].

CHAPTER 70

No change

CHAPTER 71

71.1. Excise duty on articles of jewellery, on which brand name or trade name is indelibly affixed or embossed on the article of jewellery itself, has been reduced from 2% to 'nil' [S. No.26 of notification No. 10/2006- Central Excise has been amended vide notification No. 17/2009-Central Excise].

CHAPTER 72

No change.

CHAPTER 73

73.1 Excise duty on LPG Gas stoves has been increased from 4% to 8% [S.No. 36 of the notification No. 5/2006-Central Excise as amended vide notification No. 15/2009-CE refers].

CHAPTER 74 TO 83

No change.

CHAPTER 84 & 85

84.1 Excise duty on electronic milk fat tester and electronic solid non-fat (SNF) tester has been increased from 4% to 8%. [S. No. 19 of notification No. 6/2006-CE amended vide notification No. 16/2009-CE refers].

84.2 Excise duty on MP3/ MP4 or MPEG 4 players with or without radio/ video reception facility has been increased from 4% to 8%. [S. No 21 of notification No. 6/2006-CE amended vide notification No. 16/2009-CE refers].

84.3 Excise duty exemption on recorded smart cards and recorded proximity cards and tags has been made optional. Thus, a domestic manufacturer of recorded smart cards, recorded proximity cards and tags can pay the applicable excise duty if he chooses to and avail the credit of duty paid on the inputs. When these items are imported, CVD at 8% will be attracted. [S. No 22A & S. No 22B of notification No. 6/2006-CE amended vide notification No. 16/2009-CE refers].

84.4 Excise duty exemption has been provided to packaged software, subject to specified conditions, from so much of the duty of excise leviable thereon as is equivalent to the excise duty payable on the portion of the value which represents the consideration paid or payable for transfer of the right to use such software. [Notification No. 22/2009-Central Excise refers].

CHAPTER 86

No change

CHAPTER 87

87.1. Excise duty on motor vehicles of heading 8702 and 8703 having engine capacity exceeding 1999cc, has been reduced from 20% + Rs.20,000 per unit to 20% + Rs.15,000 per unit. [S.No.41A of notification No. 6/2006- Central Excise has been amended vide notification No. 16/2009-Central Excise].

87.2. Excise duty on petrol driven motor vehicles for transport of goods except dumpers of tariff item 8704 10 90 has been reduced from 20% to 8% [S. No.44 of notification No. 6/2006- Central Excise, dated 01.03.2006 has been amended vide notification No. 16/2009-CE]. Further, the excise duty on chassis of such petrol driven vehicles has been reduced from 20% + Rs.10,000 per chassis to 8% + Rs.10,000 per chassis [S. No. 51A has been inserted in notification No. 6/2006- Central Excise vide notification No. 16/2009-Central Excise].

CHAPTER 88 - 89

No change

CHAPTER 90

90.1 Excise duty on contact lenses has been increased from 4% to 8%. [S. No. 23 of notification No. 59/2008-CE amended vide notification No. 20/2009-CE refers].

90.2 Excise duty on parts of drawing and mathematical instruments, used in the manufacture of drawing and mathematical instruments has been increased from 4% to 8%. [S. No. 58 of notification No. 6/2006-CE amended vide notification No. 16/2009-CE refers].

90.3 Excise duty exemption has been provided on specified medical devices namely, Patent Ductus Arteriosus/ Atrial Septal Defect occlusion device. [S. No 68A of notification No. 6/2006-CE inserted vide notification No. 16/2009-CE refers].

CHAPTER 91-94

No change

CHAPTER 95

95.1 Excise duty on playing cards has been increased from 4% to 8%. [S. No. 24 of notification No. 59/2008-CE amended vide notification No. 20/2009-CE refers].

CHAPTER 96

96.1 Excise duty on all goods (except specified brooms) classified under heading 9603 of the Central Excise Tariff like paint brushes, shaving brushes, toothbrushes etc has been increased from 4% to 8%. [S. No. 75 of notification No. 6/2006-CE amended vide notification No. 16/2009-CE refers].

96.2 Excise duty on slide fasteners and parts thereof classified under heading 9607 of the Central Excise Tariff has been increased from 4% to 8%. [S. No. 75A of notification No. 6/2006-CE amended vide notification No. 16/2009-CE refers].

LEGISLATIVE AMENDMENTS

1. Amendments in First Schedule to the Central Excise Act, 1944: -

- (i) Section 9A (2) of the Central Excise Act has been amended so as to exclude certain types of offences and circumstances from the purview of the compounding provisions. [Clause 103 of the Finance (No. 2) Bill, 2009 refers]. Consequently, section 37 of the Central excise Act has also been amended. [Clause 109 of the Finance (No. 2) Bill, 2009 refers].
- (ii) Sections 14A and 14AA have been amended to provide that the Chief Commissioner may also nominate Chartered Accountants for conducting special audits under these provisions. [Clauses 104 and 105 of the Finance (No. 2) Bill, 2009 refer].
- (iii) Section 23A has been amended to prescribe that the Authority for Advance Rulings authorised under section 28F of the Customs Act would be competent to deal with cases under the Central Excise Act as well. [Clause 106 of the Finance (No. 2) Bill, 2009 refers].
- (iv) Sections 35G and 35H have been amended so as to empower High Courts to condone delay in the filing of appeals, applications as well as the memorandum of cross objections where it is satisfied that there was sufficient cause for delay. [Clauses 108 and 109 of the Finance (No. 2) Bill, 2009 refer].

2. Amendments in First Schedule to the Central Excise Tariff Act, 1985: -

(i) Note 1 of Chapter 8 in the First Schedule to the Central Excise Tariff Act, 1985 has been substituted so as to exclude 'betel nut product known as supari' of tariff item 2106 9030 from its purview.

(ii) A note has been inserted in Chapter 21 so as to provide that in relation to product of tariff item 2106 90 30 the process of adding or mixing cardamom, copra, menthol, spices, sweetening agents or any such ingredients, other than lime, katha (catechu) or tobacco to betel nut in any form shall amount to 'manufacture'.

(iii) In chapter 58 against tariff item 5801 2210 in column (3) and (4), the entry 'm²' and '8%' respectively is being inserted.

[Clause 111 of the Finance (No.2) Bill, 2009 refers]

3. Amendments in CENVAT Credit Rules 2004: -

(i) An explanation has been inserted in Rule 2 of the Cenvat Credit Rules 2004 so as to clarify that 'inputs' which are eligible for availing Cenvat credit shall not include cement, angles, channels, CTD or TMT bar and other items used for construction of shed, building or structure for support of capital goods. [Notification No. 16/2009-CE (NT) refers].

(ii) Rule 6(3) of the Cenvat Credit Rules, 2004 is being amended to prescribe that a manufacturer of both dutiable and exempted goods using common inputs, who does not maintain separate accounts, shall pay an amount equal to 5% of the total price of the exempted goods instead of 10%. [Notification No. 16/2009-CE (NT) refers].

4. Amendments in Central Excise Rules, 2002: -

A new rule has been inserted in the Central Excise Rules 2002 to provide that records seized by the department during an investigation but not relied upon in the Show Cause Notice should be returned to the party within 30 days of the issue of show cause notice or the completion of the period for issue of the show cause notice [Notification No. 17/2009-CE (NT) refers].

MISCELLANEOUS

1. The benefit of SSI exemption is being extended to printed laminated rolls bearing the brand name of another person by adding this item to the list of specified packing materials at para 4(e) of the exemption notification. The exemption for this item would be available for the first clearances for home consumption not exceeding Rs. 150 lakhs during the remaining period of this financial year i.e. 2009-10. [Notification No. 8/2003-CE dated the 1st March 2003 as amended vide notification No. 9/2009-C.E refers].

2. Excise duty exemption is being extended to Ethylene Vinyl Acetate (EVA) compound manufactured by a job worker, for further use in the manufacture of exempted foot wear, on par with PVC compound. [Notification Nos. 83/1994-CE and 84/1994-CE both dated the 11th April, 1994 as amended vide notification No.7/2009-C.E.].
3. Notification Nos. 33/97-CE (NT) dated 01.08.1997, 44/97-CE (NT) dated 30.08.1997 and 7/98-CE (NT) dated 10.03.1998, which relate to erstwhile compounded levy scheme for steel induction furnace units and re-rolling mills, are being amended with retrospective effect from the date of issue of the respective notifications so as to regularise fixation of rates of duty under these notifications [Clause 110 of the Finance (No.2) Bill, 2009 refers].
4. Excise duty on all goods of cotton, not containing any other textile material which is manufactured wholly out of indigenous raw material and cleared by EOU in domestic tariff area, is being increased from nil to 4% (S. Nos 5 and 7 of notification No. 23/2003-CE as amended vide notification No. 10/2009-CE refers)
5. Excise duty on all goods, (other than of cotton), which is manufactured wholly out of indigenous raw material and cleared by EOU in domestic tariff area is being increased from 4% to 8% [S. Nos 5A, 6 and 7A of notification No.23/2003-CE as amended vide notification No. 10 /2009-CE refers].
6. Consequent to increase in excise duty rates from 4% to 8% on certain items covered under RSP (Retail Sale Price) based assessment, the abatement rates have also been revised suitably.[Notification No. 18/2009-CE (NT) refers].

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification
No. 7/2009-Central Excise

New Delhi, the 7th July, 2009

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 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.	83/94-Central Excise, dated the 11th April, 1994 [G.S.R.375(E), dated the 11th April, 1994]	In the said notification, in the preamble, after item (ii), the following item shall be inserted, namely:- “(iii) falling under tariff item 3901 30 00 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) relating to material commonly known as Ethylene vinyl acetate copolymers (EVA compounds) .”
2.	84/94-Central Excise, dated the 11th April, 1994 [G.S.R.376(E), dated the 11th April, 1994]	In the said notification, in the preamble, after item (ii), the following item shall be inserted, namely:- “(iii) falling under tariff item 3901 30 00 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) relating to material commonly known as Ethylene vinyl acetate copolymers (EVA compounds) .”

[F.No. 334/13/2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- (1)The principal notification No.83/94-Central Excise, dated the 11th April, 1994, was published vide number G.S.R.375 (E), dated 11th April, 1994, and last amended vide

notification No. 48/2006-Central Excise, dated the 30th December, 2006, published vide number G.S.R.804 (E), dated the 30th December, 2006.

(2) The principal notification number 84/94-Central Excise, dated the 11th April, 1994, was published vide number G.S.R.376 (E), dated 11th April, 1994, and last amended vide notification number 48/2006-Central Excise, dated the 30th December, 2006, published vide number G.S.R.804 (E), dated the 30th December, 2006.

Notification
No. 8/2009-Central Excise

New Delhi, the 7th July, 2009

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 147 of the Finance Act, 2002 (20 of 2002), 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. 28/2002-Central Excise, dated the 13th May, 2002, published vide number G.S.R.361 (E), dated the 13th May, 2002, namely:-

In the said notification, in the Table, after S. No. 4 and the entries relating thereto, the following shall be added at the end, namely:-

(1)	(2)	(3)
"5	<p>High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, upto 20%, by volume, that is a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and upto 20% bio-diesel on which the appropriate duties of excise have been paid.</p> <p>Explanation.-For the purposes of this exemption "appropriate duties of excise" shall mean the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with notification No. 4/2006-Central Excise dated the 1st March, 2006, published vide No. G.S.R.94(E), dated the 1st March, 2006 and notification No. 28/2002-Central Excise dated the 13th May 2002, published vide No. G.S.R.361(E), dated the 13th May 2002.</p>	Nil".

[F .No. 334/13/2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note - The principal notification No. 28/2002-Central Excise, dated the 13th May, 2002 was published vide G.S.R 361 (E), dated the 13th May 2002 and last amended vide notification No. 63/2008- Central Excise, dated the 24th December, 2008, published vide No.G.S.R.886 (E) dated the 24th December, 2008.

Notification
No. 9/2009-Central Excise

New Delhi, the 7th July, 2009

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. 8/2003-Central Excise, dated the 1st March, 2003, published in the Gazette of India, Extraordinary, vide number G.S.R. 138(E), dated the 1st March, 2003, namely:-

In the said notification, in paragraph 4, in clause (e), for the letters and words, "PP caps, crown corks, metal labels, plastic bags", the letters and words, "PP caps, crown corks, metal labels, plastic bags, printed laminated rolls." shall be substituted.

[F.No. 334/13/2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note. - The principal notification number 8/2003-Central Excise, dated the 1st March, 2003 was published vide number G.S.R. 138(E), dated the 1st March, 2003 and last amended vide notification number 02/2009-CE, dated the 11th February 2009, published vide number G.S.R. 92(E), dated the 11th February 2009.

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. 23/2003-Central Excise, dated the 31st March, 2003 published in the Gazette of India, Extraordinary, vide number G.S.R. 266(E), dated the 31st March, 2003, namely:-

In the said notification, in the TABLE,-

- (i) against Sr. No. 5, for the entry in column (4), the entry “In excess of amount equal to 4% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
Explanation.- The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted;
- (ii) against Sr. No. 5A, for the entry in column (4), the entry “In excess of amount equal to 8% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
Explanation.- The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted;
- (iii) against Sr. No. 6, for the entry in column (4), the entry “In excess of amount equal to 8% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
Explanation.- The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted;
- (iv) against Sr. No. 7, for the entry in column (4), the entry “In excess of amount equal to 4% of duty of excise in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
Explanation. - The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted;

- (v) against Sr. No. 7A, for the entry in column (4), the entry “In excess of amount equal to 8% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

Explanation. - The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted.

[F. No.334/13 /2009-TRU]

(Prashant Kumar)

Under Secretary to the Government of India

Note.- The principal notification was published vide number G.S.R. 266(E), dated the 31st March, 2003, and last amended vide notification No. 58/2008-Central Excise, dated the 7th December, 2008 published vide number G.S.R. 840 (E), dated the 7th December, 2008.

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. 29/2004-Central Excise, dated the 9th July, 2004, published in the Gazette of India, Extraordinary, vide number G.S.R 420(E), dated the 9th July, 2004, namely:-

In the said notification, for the Table, the following Table shall be substituted, namely:-
“Table

S. No.	Chapter or heading No. or sub-heading No. or tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1	5204 to 5212	All goods of cotton, not containing any other textile material	4%
2	5404	All goods (other than nylon monofilament yarn of 210 deniers or in the multiples thereof, with tolerance of 6 per cent.)	8%
3	54	All filament yarns procured from outside and subjected to any process by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of Chapter 54. <i>Explanation.-</i> For the purpose of this exemption, ‘manufacture of yarns’ means manufacture of filaments of organic polymers produced by ,- (a) polymerization of organic monomers, such as, polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) chemical transformation of natural organic polymers (cellulose, casein, proteins or algae), such as, viscose rayon, cellulose acetate, cupro or alginates.	8%
4	56 (except 5601 10 00)	All goods of cotton, not containing any other textile material	4%
5	57	All goods of cotton, not containing any other textile material	4%

6	58 (except 5804 30 00, 5805 and 5807)	All goods of cotton, not containing any other textile material	4%
7	59	All goods of cotton, not containing any other textile material	4%
8	60	All goods of cotton, not containing any other textile material	4%
9	61, 62, 63 (except 6309 00 00 and 6310)	All goods of cotton, not containing any other textile material <i>Explanation.-</i> For the removal of doubts, it is hereby clarified that 'goods of cotton, not containing any other textile material', shall include goods made from fabrics of cotton, not containing any other textile material, even if they contain sewing threads, cords, labels, elastics tapes, zip fasteners and similar items used for stitching, fastening, holding or adornment, of materials other than cotton	4%''.

[F. No.334/13 /2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- The principal notification was published vide number G.S.R. 420(E), dated the 29th July, 2004, and last amended vide notification No. 58/2008-Central Excise, dated the 7th December, 2008 published vide number G.S.R. 840 (E), dated the 7th December, 2008.

Notification
No. 12/2009-Central Excise

New Delhi, the 7th July, 2009

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. 30/2004-Central Excise, dated the 9th July, 2004, published in the Gazette of India, Extraordinary, vide number G.S.R. 421(E), dated the 9th July, 2004, namely:-

In the said notification, in the Table, after S.No. 10, the following S. No. and entries relating thereto shall be inserted, namely:-

(1)	(2)	(3)
"10A	5506 or 5507	Synthetic filament tow or artificial filament tow procured from outside and subjected to "tow-to-top" process, required for spinning by a manufacturer who does not have the facilities in his factory (including plant and equipment) for producing goods of heading Nos. 5501 and 5502."

[F. No.334/13 /2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- The principal notification was published vide number G.S.R. 421(E), dated the 29th July, 2004, and last amended vide notification No. 13/2007-Central Excise, dated the 1st March, 2007 published vide number G.S.R. 142(E), dated the 1st March, 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, 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) after S.No 22 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"22A.	2101	Coffee or tea pre-mixes	Nil	-";

(ii) S. No. 26A and the entries relating thereto shall be omitted.

[F. No.334/13 /2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- The principal notification No. 3/2006-Central Excise, dated the 1st March, 2006 was published vide number G.S.R. 93(E), dated the 1st March, 2006 and last amended vide notification No. 4/2009-Central Excise, dated the 24th February, 2009 and published vide number G.S.R. 119(E), dated the 24th February, 2009.

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) notification No. 4/2006-Central Excise, dated the 1st March, 2006, 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.7 and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"7	27	Naphtha or Natural Gasoline Liquid for use in the manufacture of fertilizer, if such fertilizer is cleared as such from the factory of production	Nil	3
7A	27	Naphtha or Natural Gasoline Liquid for use in the manufacture of ammonia: Provided that such ammonia is used in the manufacture of fertilizers and the fertilizer so manufactured is cleared as such from the factory of production	Nil	2 and 3";

(ii) for S. No. 17 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"17.	2710 11	Motor spirit commonly known as petrol,- (i) intended for sale without a brand name; (ii) other than those specified at (i) above.	Rs. 5.35 per litre Rs. 6.50 per litre	- -";

(iii) S. No. 18 and the entries relating thereto shall be omitted;

(iv) for S. No. 19 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"19.	2710 1930	High Speed Diesel (HSD),- (i) intended for sale without a brand name; (ii) other than those specified at (i) above.	Rs. 1.60 per litre Rs. 2.75 per litre	- -";

(v) after S. No. 24A and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"24B.	2710	High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, up to 20% by volume, that is a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and, up to 20% bio-diesel on which the appropriate duties of excise have been paid. Explanation.-For the purposes of this exemption "appropriate duties of excise" shall mean the duties of excise leviable under the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force.	Nil	-";

- (vi) against S. No. 52C, for the entry in column (4), the entry "8%" shall be substituted;
- (vii) against S. No. 52D, for the entry in column (4), the entry "8%" shall be substituted;
- (viii) against S. No. 52E, for the entry in column (4), the entry "8%" shall be substituted;
- (ix) against S. No. 68A, for the entry in column (4), the entry "8%" shall be substituted;
- (x) against S. No. 80A, for the entry in column (4), the entry "8%" shall be substituted;
- (xi) against S.No. 82, for the entry in column (4), the entry "8%" shall be substituted;
- (xii) against S.No. 82A, for the entry in column (4), the entry "8%" shall be substituted;
- (xiii) against S.No. 86, for the entry in column (4), the entry "8%" shall be substituted;

- (xiv) against S.No. 86B, for the entry in column (4), the entry “8%” shall be substituted;
- (xv) against S.No. 87, for the entry in column (4), the entry “8%” shall be substituted;
- (xvi) against S.No. 87B, for the entry in column (4), the entry “8%” shall be substituted;
- (xvii) against S.No. 87C, for the entry in column (4), the entry “8%” shall be substituted;

[F. No. 334/13 /2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- The principal notification No. 4/2006-Central Excise, dated the 1st March, 2006 was published vide number G.S.R. 94(E), dated the 1st March, 2006, and last amended vide notification No. 4/2009-Central Excise, dated the 24th February, 2009, and published vide number G.S.R. 119(E), dated the 24th February, 2009.

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. 5/2006-Central Excise, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, vide number G.S.R. 95(E), dated the 1st March, 2006, namely:-

In the said notification, in the Table,-

- (i) against S. No. 1, for the entry in column (4), the entry “8%” shall be substituted;
- (ii) against S. No. 2, for the entry in column (4), the entry “8%” shall be substituted;
- (iii) against S. No. 9, for the entry in column (4), the entry “8%” shall be substituted;
- (iv) against S. No. 10, for the entry in column (3), the entry “Goods manufactured at the site of construction for use in construction work at such site” shall be substituted;
- (v) against S. No. 13, for the entry in column (4), the entry “8%” shall be substituted;
- (vi) against S. No. 26, for the entry in column (4), the entry “Nil” shall be substituted;
- (vii) against S. No. 36, for the entry in column (4), the entry “8%” shall be substituted.

[F. No.334 /13 /2009-TRU]

(Prashant Kumar)

Under Secretary to the Government of India

Note.- The principal notification no. 5/2006-Central Excise, dated the 1st March, 2006 was published vide number G.S.R. 95(E), dated the 1st March, 2006, and last amended vide notification No. 4/2009-Central Excise, dated the 24th February, 2009 and published vide number G.S.R. 119(E), dated 24th February, 2009.

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. 6/2006-Central Excise, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E), dated the 1st March, 2006, namely:-

In the said notification,-

- (A) in the Table,-
- (i) against S. No. 19, for the entry in column (4), the entry "8%" shall be substituted;
- (ii) against S. No. 21, for the entry in column (4), the entry "8%" shall be substituted;
- (iii) against S. No. 22A, for the entry in column (5), the entry "27" shall be substituted;
- (iv) against S. No. 22B, for the entry in column (5), the entry "27" shall be substituted;
- (v) against S. No. 41A, in column (3), for item (ii), the following shall be substituted, namely:-
 "(ii) Motor vehicles of engine capacity exceeding 1500 cc";
- (vi) against S. No. 44, for the entry in column (3), the following shall be substituted, namely:-
 "The following goods, namely :-
 (i) Three wheeled motor vehicles
 (ii) Dumpers designed, -
 (a) for use off the highway;
 (b) with net weight (excluding payload) exceeding 8 tonnes; and
 (c) for maximum pay-load capacity not less than 10 tonnes
 (iii) Motor vehicles, other than petrol driven dumpers of tariff item 8704 10 90";
- (vii) after S. No.51 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"51A.	8706 00 49	Motor chassis for vehicles of heading 8704 (petrol driven) fitted with engines, whether or not with cab	8% + Rs.10,000 per chassis	-"

- (viii) against S. No. 58, for the entry in column (4), the entry "8%" shall be substituted;
- (ix) after S. No. 68 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"68A.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	Nil	-"

- (x) against S. No. 75, for the entry in column (4), the entry "8%" shall be substituted;

(xi). against S. No. 75A, for the entry in column (4), the entry “8%” shall be substituted;

(B). in the Annexure, after Condition No. 26 and the entries relating thereto, the following shall be inserted, namely:-

“27. Provided that nothing contained in this notification shall apply to the goods in respect of which credit of duty paid on inputs has been taken under the provisions of the CENVAT Credit Rules, 2004.”.

[F. No. 334/13 /2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- The principal notification No. 6/2006-Central Excise, dated the 1st March, 2006 was published vide number G.S.R.96(E), dated the 1st March, 2006 and last amended vide notification No. 4/2009-Central Excise, dated the 24th February, 2009 and published vide number G.S.R. 119(E), dated the 24th February, 2009.

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. 10/2006-Central Excise, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, vide number G.S.R. 100(E), dated the 1st March 2006, namely:-

In the said notification, in the Table,-

- (i) against S.No. 1, for the entry in column (4), the entry “8%” shall be substituted;
- (ii) against S.No. 2, for the entry in column (4), the entry “8%” shall be substituted;
- (iii) against S.No. 3, for the entry in column (4), the entry “8%” shall be substituted;
- (iv) against S.No. 8, for the entry in column (4), the entry “8%” shall be substituted;
- (v) against S.No. 9, for the entry in column (4), the entry “8%” shall be substituted.

[F. No.334/13 /2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note. - The principal notification No. 10/2006-Central Excise, dated the 1st March, 2006 was published vide number G.S.R.100(E), dated the 1st March, 2006, and last amended vide notification No. 58/2008-Central Excise , dated the 7th December,2008 and published vide number G.S.R. 840(E), dated the 7th December,2008.

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) and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification No.23/2006- Central Excise, dated the 1st March 2006, published in the Gazette of India, Extraordinary, Part II Section 3, Sub-section (i), vide number G.S.R. 125(E), dated the 1st March , 2006, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts-

- (a) all goods falling under tariff items 2710 11 11, 2710 11 12 and 2710 11 13 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); and
- (b) 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 14 per cent. ad valorem.

[F .No. 334/13/2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Notification
No. 19/2009-Central Excise

New Delhi, the 7th July, 2009

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. 2/2008-Central Excise, dated the 1st March, 2008, published in the Gazette of India, Extraordinary, vide number G.S.R. 130(E), dated the 1st March, 2008, namely:-

In the said notification, in the Table, for S.No. 15 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

“15.	2710 11 19, 2710 11 20 and 2710 11 90	14% + Rs.15.00 per litre”
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[F.No. 334/13/2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note. - The principal notification No. 2/2008-Central Excise, dated the 1st March, 2008 was published vide number G.S.R. 130(E), dated the 1st March, 2008 and last amended vide notification No. 04/2009- Central Excise, dated the 24th February 2009, published vide number G.S.R. 119(E), dated the 24th February 2009.

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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 59/2008-Central Excise, dated the 7th December, 2008, published in the Gazette of India, Extraordinary, vide number G.S.R.841(E), dated the 7th December, 2008, namely:-

In the said notification, in the Table,-

- (i) S. Nos. 3, 4, 5, 6 and 7 and the entries relating thereto shall be omitted;
- (ii) S. Nos. 9 and 10 and the entries relating thereto shall be omitted;
- (iii) S. Nos. 12, 13, 14, 15, 16, 17 and 18 and the entries relating thereto shall be omitted;
- (iv) against S. No. 23, for the entry in column (2), the entry “9001 40 10, 9001 40 90, 9001 50 00” shall be substituted;
- (v) S. No. 24 and the entries relating thereto shall be omitted.

[F. No.334/13 /2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note. - The principal notification was published vide number G.S.R. 841(E), dated the 7th December, 2008.

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 133 of the Finance Act, 1999 (27 of 1999), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts high speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, upto 20%, by volume, that is a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and upto 20% bio-diesel, on which appropriate duties of excise have been paid, from the whole of the additional duty of excise leviable thereon.

Explanation. - For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with notification No. 4/2006-Central Excise dated the 1st March, 2006, published vide No. G.S.R.94(E), dated the 1st March, 2006 and notification No. 28/2002-Central Excise dated the 13th May 2002, published vide No. G.S.R.361(E), dated the 13th May 2002.

[F.No. 334/13/2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Notification

New Delhi, the 7th July, 2009

No. 22/2009-Central Excise

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 exempts packaged software or canned software, falling under Chapter 85 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from so much of the duty of excise leviable thereon as is equivalent to the excise duty payable on the portion of the value determined under section 4 of the said Central Excise Act, which represents the consideration paid or payable for transfer of the right to use such goods:

Provided that the transfer of the right to use shall be for commercial exploitation including the right to reproduce, distribute and sell such software and the right to use the software components for the creation of and inclusion in other information technology software products:

Provided further that the person providing the right to use shall make a declaration to this effect to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, in respect of such transfer of the right to use for commercial exploitation:

Provided also that the person providing the right to use shall be registered under section 69 of the Finance Act, 1994 read with rule 4 of the Service Tax Rules, 1994.

Explanation. - For the purposes of this exemption, "packaged software or canned software" means software developed to meet the needs of variety of users, and which is intended for sale or capable of being sold off the shelf.

[F. No. 334/13/2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the CENVAT Credit Rules, 2004, namely:-

1. (1) These rules may be called the CENVAT Credit (Amendment) Rules, 2009.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the CENVAT Credit Rules, 2004 (hereinafter referred to as the said rules), in rule 2, in clause (k), in Explanation 2, after the words “factory of the manufacturer”, the following shall be inserted, namely:-
“but shall not include cement, angles, channels, Centrally Twisted Deform bar(CTD) or Thermo Mechanically Treated bar(TMT) and other items used for construction of factory shed, building or laying of foundation or making of structures for support of capital goods”.
3. In the said rules, in rule 3, for sub-rule (5B), the following sub-rule shall be substituted, namely:-
“(5B) If the value of any,
(i) input, or
(ii) capital goods before being put to use,
on which CENVAT credit has been taken is written off fully or where any provision to write off fully has been made in the books of account, then the manufacturer or service provider, as the case may be, shall pay an amount equivalent to the CENVAT credit taken in respect of the said input or capital goods:
Provided that if the said input or capital goods is subsequently used in the manufacture of final products or the provision of taxable services, the manufacturer or output service provider, as the case may be, shall be entitled to take the credit of the amount equivalent to the CENVAT credit paid earlier subject to the other provisions of these rules.”.
4. In the said rules, in rule 6, in sub-rule (3), for clause (i), the following clause shall be substituted, namely:-
“(i) the manufacturer of goods shall pay an amount equal to five per cent. of value of the exempted goods and the provider of output service shall pay an amount equal to six per cent. of value of the exempted services; or”.

[F.No.334/13/2009-TRU]

(Prashant Kumar)

Under Secretary to the Government of India

Note.- The principal rules were notified vide notification No. 23/2004-Central Excise (N.T.), dated the 10th September 2004, vide number G.S.R.600(E), dated the 10th September,2004, and last amended by notification No. 50/2008-Central Excise (N.T.), dated the 31st December, 2008, vide number G.S.R. 908(E), dated the 31st December, 2008.

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 2002, namely :-

1. (1) These rules may be called the Central Excise (Amendment) Rules, 2009.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Excise Rules, 2002, after rule 24, the following rule shall be inserted, namely:-

“24A. Return of records. - The books of accounts or other documents, seized by the Central Excise Officer or produced by an assessee or any other person, which have not been relied on for the issue of notice under the Act or the rules made thereunder, shall be returned within thirty days of the issue of said notice or within thirty days from the date of expiry of the period for issue of said notice:

Provided that the Commissioner of Central Excise may order for the retention of such books of accounts or documents, for reasons to be recorded in writing and the Central Excise Officer shall intimate to the assessee or such person about such retention.”.

[F. No.334/13/2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- The principal rules were notified vide notification No.4/2002-Central Excise (N.T.), dated the 1st March, 2002, published vide number G.S.R. 143(E), dated the 1st March, 2002 and last amended vide notification No.38/2008-Central Excise (N.T.), dated the 29th September, 2008, published vide number G.S.R. 694(E), dated the 29th September, 2008.

Notification
No.18/2009 – Central Excise (N.T.)

New Delhi, the 7th July, 2009

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 4A 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 amendments in the Government of India in the Ministry of Finance (Department of Revenue) notification No.49/2008-Central Excise (N.T.), dated the 24th December, 2008, published in the Gazette of India, Extraordinary, vide number G.S.R. 882(E), dated the 24th December, 2008, namely:-

In the said notification, in the Table,-

- (i) against S.No.58, for the entry in column (4), the entry “45” shall be substituted;
- (ii) against S.No.59, for the entry in column (4), the entry “45” shall be substituted;
- (iii) against S.No.61, for the entry in column (4), the entry “35” shall be substituted;
- (iv) against S.No.92, for the entry in column (4), the entry “35” shall be substituted;
- (v) against S.No.105, for the entry in column (4), the entry “30” shall be substituted.

[F.No.334/13/2009 -TRU]

(Prashant Kumar)
Under Secretary to the Government of India