

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), sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), clause (c) of section 119 of the Finance Act, 1999 (27 of 1999) and sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India, in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed, shall be amended or further amended, as the case may be, except as respects things done or omitted to be done before such amendment, in the manner specified in the corresponding entry in column (3) of the said Table.

Table

Table																
S.No.	Notification No. and date	Amendment														
(1)	(2)	(3)														
1.	2/95-Central Excise, dated the 4th January, 1995	<p>In the said notification,-</p> <p>(i) in the opening paragraph, for the words “amount calculated at the rate of fifty per cent. of each of the duties of customs”, the words “amount equivalent to fifty per cent. of the aggregate of the duties of customs” shall be substituted;</p> <p>(ii) after the opening paragraph and before the first proviso, the following shall be inserted, namely,-</p> <p>“<i>Illustration.</i> - Assuming product X has the value Rs. 100 under section 14 of the Customs Act, 1962 and is chargeable to basic customs duty of 30% <i>ad valorem</i>, additional duty of 16% <i>ad valorem</i> and special additional duty of 4% <i>ad valorem</i>. The computation of duty required to be paid would be as follows:-</p> <table><tr><td>Basic customs duty</td><td>=Rs. 30/-</td></tr><tr><td>Value for the purpose of calculation of additional duty</td><td>=Rs. 100/- + Rs. 30/- = Rs. 130/-</td></tr><tr><td>Additional duty</td><td>=16% of Rs. 130/- = Rs. 20.80</td></tr><tr><td>Value for the purpose of special additional duty</td><td>=Rs. 100/- + Rs. 30 + Rs. 20.80 = Rs. 150.80</td></tr><tr><td>Special additional duty</td><td>= 4% of Rs. 150.80 = Rs. 6.032</td></tr><tr><td>Total duty payable but for this exemption</td><td>=Rs. 30 + Rs. 20.80 + Rs. 6.032 = Rs. 56.832</td></tr><tr><td>50% of the aggregate of the duties of customs</td><td>=50% of Rs. 56.832 = Rs. 28.416</td></tr></table> <p>Duty required to be paid in accordance with this notification is Rs. 28.416, provided it is not less than the duty of excise leviable on like goods produced or manufactured outside the hundred per cent. export-oriented undertaking, etc.”.</p>	Basic customs duty	=Rs. 30/-	Value for the purpose of calculation of additional duty	=Rs. 100/- + Rs. 30/- = Rs. 130/-	Additional duty	=16% of Rs. 130/- = Rs. 20.80	Value for the purpose of special additional duty	=Rs. 100/- + Rs. 30 + Rs. 20.80 = Rs. 150.80	Special additional duty	= 4% of Rs. 150.80 = Rs. 6.032	Total duty payable but for this exemption	=Rs. 30 + Rs. 20.80 + Rs. 6.032 = Rs. 56.832	50% of the aggregate of the duties of customs	=50% of Rs. 56.832 = Rs. 28.416
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50% of the aggregate of the duties of customs	=50% of Rs. 56.832 = Rs. 28.416															
2.	62/95-Central Excise, dated the 16th March, 1995	<p>In the said notification, in the TABLE, after S.No. 16 and the entries relating thereto, the following shall be inserted, namely:-</p> <table><tr><th>(1)</th><th>(2)</th><th>(3)</th></tr><tr><td>“17.</td><td>Waste and scrap</td><td>If arising in the course of manufacture of exempted goods in a factory belonging to the Indian Railways.”</td></tr></table>	(1)	(2)	(3)	“17.	Waste and scrap	If arising in the course of manufacture of exempted goods in a factory belonging to the Indian Railways.”								
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“17.	Waste and scrap	If arising in the course of manufacture of exempted goods in a factory belonging to the Indian Railways.”														
3.	67/95-Central Excise, dated the 16th March, 1995	<p>In the said notification, in the opening paragraph in (i), for the words, figures and letters “rule 3 of the CENVAT Credit Rules, 2001”, the letters, words and figures “CENVAT Credit Rules, 2002” shall be substituted.</p>														

4.	9/96-C.E., dated the 23rd July, 1996	<p>In the said notification, in the TABLE,-</p> <p>(i) S.No. 2 and the entries relating thereto shall be omitted;</p> <p>(ii) against S.No. 5, for the entry in column (5), the entry “1 (a)” shall be substituted;</p> <p>(iii) for S.No. 13 and the entries relating thereto, the following shall be substituted, namely,-</p> <table><tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th></tr><tr><td>“13</td><td>52, 54 or 55</td><td>Woven fabrics of cotton or man-made fibres when subjected to any one or more of the following processes, namely :- (1) Calendering (other than calendering with grooved rollers); (2) Scouring, that is to say, removing yarn size and natural oil found in cotton; or (3) Hydro-extraction with the aid of power, that is to say, mechanically extracting or mechanically squeezing out water from the fabric. <i>Explanation I.-</i> For the purposes of the woven fabrics of cotton, “calendering” shall include processing of cotton fabrics with the aid of zero-zero machine without a stenter attachment. <i>Explanation II.-</i> The exemption to the woven fabrics of cotton shall not apply to fabrics commonly known as “denim fabrics” or fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.</td><td>Nil</td><td>1 (b)”;</td></tr></table> <p>(iv) S.Nos. 23, 25, 26, 29 and 30 and the entries relating thereto shall be omitted;</p> <p>(v) in the conditions, against Condition No. 1 and the entries relating thereto, the following shall be substituted, namely,-</p> <table><tr><th>Condition No.</th><th>Conditions</th></tr><tr><td>“1.</td><td>The exemption shall not apply to,- (a) woven fabrics of wool, if such fabrics are processed in a factory having facilities (including plant and equipment) for carrying out bleaching, dyeing or printing or any one or more of these processes with the aid of power or steam; (b) woven fabrics of cotton or man-made fibres, if such fabrics are processed in a factory having facilities (including plant and equipment) for carrying out bleaching, dyeing, printing, flannelle raising, stentering, damping on grey or bleached sorts, back filling on grey and bleached sorts, singeing (that is to say, burning away of knots and loose ends in the fabrics), cropping or butta cutting, curing or heat-setting, padding (that is to say, applying starch or fatty material on one or both sides of</td></tr></table>	(1)	(2)	(3)	(4)	(5)	“13	52, 54 or 55	Woven fabrics of cotton or man-made fibres when subjected to any one or more of the following processes, namely :- (1) Calendering (other than calendering with grooved rollers); (2) Scouring, that is to say, removing yarn size and natural oil found in cotton; or (3) Hydro-extraction with the aid of power, that is to say, mechanically extracting or mechanically squeezing out water from the fabric. <i>Explanation I.-</i> For the purposes of the woven fabrics of cotton, “calendering” shall include processing of cotton fabrics with the aid of zero-zero machine without a stenter attachment. <i>Explanation II.-</i> The exemption to the woven fabrics of cotton shall not apply to fabrics commonly known as “denim fabrics” or fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.	Nil	1 (b)”;	Condition No.	Conditions	“1.	The exemption shall not apply to,- (a) woven fabrics of wool, if such fabrics are processed in a factory having facilities (including plant and equipment) for carrying out bleaching, dyeing or printing or any one or more of these processes with the aid of power or steam; (b) woven fabrics of cotton or man-made fibres, if such fabrics are processed in a factory having facilities (including plant and equipment) for carrying out bleaching, dyeing, printing, flannelle raising, stentering, damping on grey or bleached sorts, back filling on grey and bleached sorts, singeing (that is to say, burning away of knots and loose ends in the fabrics), cropping or butta cutting, curing or heat-setting, padding (that is to say, applying starch or fatty material on one or both sides of
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		the fabric), expanding or blowing or any one or more of these processes with the aid of power or steam.”.												
5.	18/96-Central Excise, dated the 23rd July, 1996	<p>In the said notification, in the TABLE, after S. No. 4 and the entries relating thereto, the following shall be inserted, namely:-</p> <table><tr><td>(1)</td><td>(2)</td><td>(3)</td></tr><tr><td>“4A.</td><td>5402.10</td><td>Nylon tyre yarn”.</td></tr></table>	(1)	(2)	(3)	“4A.	5402.10	Nylon tyre yarn”.						
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“4A.	5402.10	Nylon tyre yarn”.												
6.	22/96-Central Excise, dated the 23rd July, 1996	<p>In the said notification,-</p> <p>(i) for the Proviso, the following shall be substituted, namely,-</p> <p>“Provided that nothing contained in this notification shall apply to inputs used in or in relation to the manufacture of the final products (other than those cleared either to a unit in a Free Trade Zone or to a hundred per cent Export Oriented Undertaking or to a unit in an Electronic Hardware Technology Park or Software Technology Park) specified against S.No. 1 or S.No. 2 of the said Table which are exempt from the whole of the said duty of excise or additional duty of excise leviable thereon, or are chargeable to ‘Nil’ rate of duty, as the case may be.”;</p> <p>(ii) in the Table,-</p> <p>(a) against S.No. 1, for the entry in column (2), the following shall be substituted, namely,-</p> <p>“Fabrics of cotton or man-made fibres, whether or not subjected to any process”;</p> <p>(b) S.No. 3 and the entries relating thereto shall be omitted;</p> <p>(iii) the <i>Explanation</i> shall be omitted.</p>												
7.	27/97-Central Excise, dated the 7th May, 1997	In the said notification, in paragraph 2, for the figures “10%”, the figures “15%” shall be substituted.												
8.	66/97-Central Excise, dated the 12th November, 1997	In the said notification, in the opening paragraph, for the words “falling under sub-heading No. 5207.22”, the words “falling under sub-heading No. 5207.32” shall be substituted.												
9.	13/98-Central Excise, dated the 2nd June, 1998	<p>In the said notification,-</p> <p>(i) for the words “amount calculated at the rate of thirty per cent of each of the duties of customs”, the words “amount equivalent to fifty per cent. of the aggregate of the duties of customs” shall be substituted;</p> <p>(ii) after condition (b), the following shall be inserted, namely,-</p> <p>“<i>Illustration.</i> - Assuming product X has the value Rs. 100 under section 14 of Customs Act, 1962 and is chargeable to basic customs duty of 30% <i>ad valorem</i>, special additional duty of 4% <i>ad valorem</i> and not chargeable to additional duty. The computation of duty required to be paid would be as follows:-</p> <table><tr><td>Basic customs duty</td><td>=Rs. 30/-</td></tr><tr><td>Value for the purpose of special additional duty</td><td>=Rs. 100/- + Rs. 30 = Rs. 130/-</td></tr><tr><td>Special additional duty</td><td>=4% of Rs. 130/- = Rs. 5.20</td></tr><tr><td>Total duty payable but for this exemption</td><td>=Rs. 30 + Rs. 5.20 = Rs. 35.20</td></tr><tr><td>Thirty per cent. of the aggregate of the duties of customs</td><td>=30% of Rs. 35.20 = Rs. 10.56</td></tr><tr><td>Duty required to be paid in accordance with this notification</td><td>=Rs. 10.56”.</td></tr></table>	Basic customs duty	=Rs. 30/-	Value for the purpose of special additional duty	=Rs. 100/- + Rs. 30 = Rs. 130/-	Special additional duty	=4% of Rs. 130/- = Rs. 5.20	Total duty payable but for this exemption	=Rs. 30 + Rs. 5.20 = Rs. 35.20	Thirty per cent. of the aggregate of the duties of customs	=30% of Rs. 35.20 = Rs. 10.56	Duty required to be paid in accordance with this notification	=Rs. 10.56”.
Basic customs duty	=Rs. 30/-													
Value for the purpose of special additional duty	=Rs. 100/- + Rs. 30 = Rs. 130/-													
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Thirty per cent. of the aggregate of the duties of customs	=30% of Rs. 35.20 = Rs. 10.56													
Duty required to be paid in accordance with this notification	=Rs. 10.56”.													
10.	Notification No. 33/99-Central Excise, dated the 8th July, 1999	<p>In the said notification,-</p> <p>(i) in the opening paragraph, the brackets, letter and words “(b) cleared from the Numaligarh refinery” shall be omitted; and</p> <p>(ii) in the Schedule appended thereto, for the entry “16. Mineral based”, the following shall be substituted, namely,-</p>												

		<p>'16. Mineral based. <i>Explanation.-</i> For the removal of doubts, it is hereby declared that for the purposes of this notification, "Mineral" does not include crude petroleum oils and the expression "Mineral based" shall be construed accordingly.'</p>									
11.	26/2001-Central Excise, dated the 11th May, 2001	<p>In the said notification, in the Table,- (a) against serial no. 1, in column (3), for the words "ten per cent", the words "fifteen per cent." shall be substituted; (b) for serial no. 3 and the entries relating thereto, the following shall be substituted, namely,-</p> <table border="1"> <thead> <tr> <th>(1)</th><th>(2)</th><th>(3)</th></tr> </thead> <tbody> <tr> <td>"3.</td><td>2404.41</td><td>Chewing tobacco and preparations containing chewing tobacco, other than those bearing a brand name, which are exempt from the whole of duty of excise vide notification No. 8/2001-Central Excise, dated the 1st March, 2001</td></tr> <tr> <td>4.</td><td>2404.99</td><td>Tobacco used for smoking through "hookah" or 'chilam', commonly known as "hookah" tobacco or 'gudaku' "</td></tr> </tbody> </table>	(1)	(2)	(3)	"3.	2404.41	Chewing tobacco and preparations containing chewing tobacco, other than those bearing a brand name, which are exempt from the whole of duty of excise vide notification No. 8/2001-Central Excise, dated the 1st March, 2001	4.	2404.99	Tobacco used for smoking through "hookah" or 'chilam', commonly known as "hookah" tobacco or 'gudaku' "
(1)	(2)	(3)									
"3.	2404.41	Chewing tobacco and preparations containing chewing tobacco, other than those bearing a brand name, which are exempt from the whole of duty of excise vide notification No. 8/2001-Central Excise, dated the 1st March, 2001									
4.	2404.99	Tobacco used for smoking through "hookah" or 'chilam', commonly known as "hookah" tobacco or 'gudaku' "									
12.	8/2001-Central Excise, dated the 1st March, 2001	<p>In the said notification,- i) in the Table, against Sl No 1, in column (2), after the words "any financial year.", the following proviso shall be inserted, namely,- "Provided that in the financial year 2001-2002, in the period beginning with the 1st day of March, 2002 and ending on the 31st day of March, 2002, both days inclusive, the aggregate value of clearances of,- a) air guns, air rifles and air pistols, which are exempt from the provisions of the Arms Act, 1959 (54 of 1959); b) articles of apparel, knitted or crocheted, falling under Chapter 61 of the said First Schedule; or c) goods specified at S. No. 9 to 81 in the Table appended to the notification No. 10/2002-Central Excise, dated the 1st March, 2002, or any one or more of these goods, that may be cleared at nil rate of duty shall not exceed ten lakh rupees.";</p> <p>ii) in the ANNEXURE, in clause 1.,- (a) in sub-clause (v), after the figures "25.04", the following words and figures shall be inserted, namely,- "and granite slabs and tiles, falling under heading No. 25.05"; (b) in sub-clause (xv), the brackets and words "(other than of man-made filaments)" shall be omitted; (c) for sub-clause (xxvii), the following sub-clause shall be substituted, namely- "(xxvii) all goods falling under a) heading Nos. 93.02, 93.03, 93.04 [except air guns, air rifles and air pistols which are exempt from the provisions of the Arms Act, 1959 (54 of 1959)]; b) heading Nos. 93.06 and 93.07 (except parts falling under heading Nos. 93.06 or 93.07);".</p>									

13.	9/2001-Central Excise, dated the 1st March, 2001	<p>In the said notification,-</p> <p>i) in the Table, against Sl No 1, in column (2), after the words “any financial year.”, the following proviso shall be inserted, namely,- “Provided that in the financial year 2001-2002, in the period beginning with the 1st day of March, 2002 and ending on the 31st day of March, 2002, both days inclusive, the aggregate value of clearances of,-</p> <p style="padding-left: 40px;">a) air guns, air rifles and air pistols, which are exempt from the provisions of the Arms Act, 1959 (54 of 1959); or</p> <p style="padding-left: 40px;">b) articles of apparel, knitted or crocheted, falling under Chapter 61 of the said First Schedule,</p> <p>or any one or more of these goods, that may be cleared at nil rate of duty shall not exceed ten lakh rupees.;</p> <p>ii) in the ANNEXURE, in clause 1.,-</p> <p style="padding-left: 40px;">(a) in sub-clause (v), after the figures “25.04”, the following words and figures shall be inserted, namely,- “and granite slabs and tiles, falling under heading No. 25.05”;</p> <p style="padding-left: 40px;">(b) in sub-clause (xv), the brackets and words “(other than of man-made filaments)” shall be omitted;</p> <p style="padding-left: 40px;">(c) for sub-clause (xxvii), the following sub-clause shall be substituted, namely-</p> <p style="padding-left: 40px;">“(xxvii) all goods falling under</p> <p style="padding-left: 80px;">a) heading Nos. 93.02, 93.03, 93.04 [except air guns, air rifles and air pistols which are exempt from the provisions of the Arms Act, 1959 (54 of 1959)];</p> <p style="padding-left: 80px;">b) heading Nos. 93.06 and 93.07 (except parts falling under heading Nos. 93.06 or 93.07);”.</p>
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[F. No. 334/1/2002-TRU]

(T.R. Rustagi)
Joint Secretary to the Government of India

Footnote:

(1) The principal notification No. 2/95-Central Excise, dated the 4th January, 1995 was published in the Gazette of India, vide number G.S.R. 9 (E), dated the 4th January, 1995 and was last amended by notification No. 11/2000-Central Excise, dated the 1st March, 2000, G.S.R. 189 (E), dated the 1st March, 2000.

(2) The principal notification No. 62/95-Central Excise, dated the 16th March, 1995 was published in the Gazette of India, vide number G.S.R. 254 (E), dated the 16th March, 1995 and was last amended by notification No. 45/2000-Central Excise, dated the 28th August, 2000, G.S.R. 679 (E), dated the 28th August, 2000.

(3) The principal notification No. 67/95-Central Excise, dated the 16th March, 1995 was published in the Gazette of India, vide number G.S.R. 259 (E), dated the 16th March, 1995 and was last amended by notification No. 35/2001-Central Excise, dated the 29th June, 2001, G.S.R. 500 (E), dated the 29th June, 2001.

(4) The principal notification No. 9/96-Central Excise, dated the 23rd July, 1996 was published in the Gazette of India, vide number G.S.R. 307 (E), dated the 23rd July, 1996 and was last amended by notification No. 17/2001-Central Excise, dated the 31st March, 2001, G.S.R. 238 (E), dated the 31st March, 2001.

(5) The principal notification No. 18/96-Central Excise, dated the 23rd July, 1996 was published in the Gazette of India, vide number G.S.R. 316 (E), dated the 23rd July, 1996.

- (6) The principal notification No. 22/96-Central Excise, dated the 23rd July, 1996 was published in the Gazette of India, vide number G.S.R. 320 (E), dated the 23rd July, 1996 and was last amended by notification No. 19/1998-Central Excise, dated the 18th July, 1998, G.S.R. 403 (E), dated the 18th July, 1998.
- (7) The principal notification No. 27/97-Central Excise, dated the 7th May, 1997 was published in the Gazette of India, vide number G.S.R. 246 (E), dated the 7th May, 1997 and was last amended by notification No. 28/99-Central Excise, dated the 8th June, 1999, G.S.R. 409 (E) dated the 8th June, 1999.
- (8) The principal notification No. 66/97-Central Excise, dated the 12th November, 1997 was published in the Gazette of India, vide number G.S.R. 647 (E), dated the 12th November, 1997.
- (9) The principal notification No. 13/98-Central Excise, dated the 2nd June, 1998, was published in the Gazette of India, vide number G.S.R. 308 (E), dated the 2nd June, 1998 and was last amended by notification No. 11/2000-Central Excise, dated the 1st March, 2000, G.S.R. 189 (E), dated the 1st March, 2000.
- (10) The principal notification No. 26/2001-Central Excise, dated the 11th May, 2001 was published in the Gazette of India, G.S.R. 347(E), dated the 11th May, 2001.
- (11) The principal notification No. 33/99-Central Excise, dated the 8th July, 1999 was published in the Gazette of India, vide number G.S.R. 509 (E), dated the 8th July, 1999 and was last amended by notification No. 6/2001-Central Excise, dated the 1st March, 2001, G.S.R. 131(E), dated the 1st March, 2001.
- (12) The principal notification No. 8/2001-Central Excise, dated the 1st March, 2001 was published in the Gazette of India, vide number G.S.R. 133 (E), dated the 1st March, 2001 and was last amended by notification No. 47/2001-Central Excise, dated the 1st October, 2001, G.S.R. 752 (E), dated the 1st October, 2001.
- (13) The principal notification No. 9/2001-Central Excise, dated the 1st March, 2001 was published in the Gazette of India, vide number G.S.R. 134 (E), dated the 1st March, 2001 and was last amended by notification No. 47/2001-Central Excise, dated the 1st October, 2001, G.S.R. 752 (E), dated the 1st October, 2001.