

Notification

New Delhi, the 1st March, 2011

No.13 /2011-Central Excise

G.S.R. (E). – In exercise of the powers conferred by sub-rule (2) of rule 9 of the Central Excise Rules, 2002 (hereinafter referred to as the said rules), the Central Board of Excise and Customs, hereby exempts from the operation of the said rule 9 every job worker, who undertakes job work in respect of final products falling under Chapter 61, 62 or 63 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on behalf of any other person who shall pay the duty or duties of excise leviable on the said goods, under sub- rule (1A) of rule 4 and comply with all procedural formalities and discharge all liabilities under the Central Excise Act, 1944 (1 of 1944) and the rules made thereunder, in respect of the goods manufactured on behalf of the said other person;

Provided that the above exemption shall not apply to the job worker who may be authorised to pay the duty of excise leviable on such final products manufactured by him on behalf of such other person in accordance with the proviso to sub rule (1A) of rule 4.

Explanation. - For the purposes of this proviso, the expression "job worker" shall have the meaning assigned to it in rule sub rule (1A) of rule 4.

[F. No. 334/3/2011 –TRU]



(Sanjeev Kumar Singh)

Under Secretary to the Government of India