

[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)

New Delhi, dated the 17th March, 2012

Notification No. 8/2012-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, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 31/2011-Central Excise, dated the 24th March, 2011, published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 243 (E), dated the 24th March, 2011, namely:-

In the said notification,-

- (i) in the opening paragraph, for the words "the same premises or factory", the words "any registered premises or factory of the same manufacturer or brand owner" shall be substituted;
- (ii) in the Proviso, in condition (iv), for the words "preceding financial year", the following shall be substituted, namely:-
"preceding year; and
(v) such goods are returned to the said registered premises or factory within a period of one year from the initial removal.

Provided further that such returned goods after being re-conditioned, refinished, repacked or subjected to any other process shall be removed by the manufacturer or brand owner based on self certification that such goods are duty paid goods:

Provided also that for the purposes of computing the aggregate value of clearances not exceeding 10% referred to in condition (iv) ,-

- (a) the value of clearances shall be calculated separately in respect of each registered factory or premise ;
- (b) the value of clearances of goods cleared under the provisions of rule 16 of the Central Excise Rules, 2002 shall be excluded."

[F.No. 334/1/2012-TRU]



(Sanjeev Kumar Singh)
Under Secretary to the Government of India

Note.- The principal notification No. 31/2011-Central Excise, dated the 24th March, 2011, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 243 (E), dated the 24th March, 2011, which has not been amended so far.