

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-clause (3) of clause 129 of the Finance Bill, 2001, which clause has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts 'Pan Masala' falling under heading No. 21.06 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and cleared under notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/99-Central Excise [G.S.R. 508(E)], or No. 33/99-Central Excise[G.S.R. 509(E)], both dated 8th July, 1999, as the case may be, from so much of the National Calamity Contingent duty leviable thereon under sub-clause (1) of clause 129 of the said Finance Bill as is equivalent to the amount of duty paid by the manufacturer of goods from the account current maintained under rule 9 read with 173G of the Central Excise Rules, 1944.

2. This exemption shall be given effect to in the same manner as the exemption contained in either of the said notifications under which the goods are cleared.

F. No. 334/1/2001-TRU

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