

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) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), 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

S. No.	Notification No. and date	Amendment
(1)	(2)	(3)
1.	76/86-Central Excise, dated the 10 <sup>th</sup> February, 1986	In the said notification, in the Schedule, S. No. 22 and the entries relating thereto shall be omitted.
2.	121/94-Central Excise, dated 11th August, 1994	In the said notification, the second proviso shall be omitted.
3.	20/97-Central Excise, dated the 11 <sup>th</sup> April, 1997	In the said notification, in the Table, against serial No. 1, for the entry in column (3), the entry "Rs. 250 per 10 grams" shall be substituted.
4.	32/99-Central Excise, dated the 8th July, 1999	In the said notification, in the first paragraph, for the words, figures and brackets "the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (1 of 1986) other than cigarettes falling under Chapter 24 of the said First Schedule", the words, figures and brackets "the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (1 of 1986) other than goods falling under Chapter 24 of the said Schedules" shall be substituted.
5.	33/99-Central Excise, dated the 8th July, 1999	In the said notification, in the first paragraph, in item (a), for the words, figures and brackets "specified in the Schedule appended to this notification other than cigarettes falling under Chapter 24 of the First Schedule to the Central Excise Tariff Act, 1985 (1 of 1986)", the words, figures and brackets "specified in the Schedule appended to this notification other than goods falling under Chapter 24 of the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)" shall be substituted.
6.	8/2000-Central Excise, dated the 1 <sup>st</sup> March, 2000	In the said notification,- i) in the Table, against SI No 1, in column(2), after the proviso, the following shall be inserted, namely:- " Provided further that in the financial year 2000-2001, in the period beginning with the 1 <sup>st</sup> day of March, 2001 and ending on the 31 <sup>st</sup> day of

		<p>March, 2001, both days inclusive, the aggregate value of clearances of,-</p> <ol style="list-style-type: none"> <li>a) woven pile fabrics or chenille yarn that may be cleared at nil rate of duty shall be determined in accordance with the transitional provisions contained in paragraph 4A ,</li> <li>b) candles, footwear of a retail sale price not exceeding Rs. 125 per pair, tableware and kitchenware of glass, imitation jewellery , vacuum and gas filled bulbs of retail sale price not exceeding Rs. 20 per bulb, monochrome television receivers, sunglasses for correcting vision , toothbrushes and rubberised coir mattresses that may be cleared at nil rate of duty , shall be determined in accordance with the transitional provisions contained in paragraph 4B.”;</li> </ol> <p>ii) after paragraph 4, the following paragraphs shall be inserted, namely:-</p> <p>“ 4A. The following transitional provisions shall apply for the period from 1<sup>st</sup> March, 2001 to 31<sup>st</sup> March 2001, both days inclusive, in respect of the manufacturers of woven pile fabrics and chenille yarn i.e the goods specified in clause (a) of the second proviso, against SI No 1, in column(2) :-</p> <ol style="list-style-type: none"> <li>(1) notwithstanding anything contained in paragraph 1, the aggregate value of clearances of woven pile fabrics or chenille yarn, or both that shall be allowed to be cleared at nil rate of duty shall be determined in accordance with clauses 2) to 5) ;</li> <li>(2) a manufacturer whose aggregate value of clearances for home consumption, as on 28<sup>th</sup> February , 2001 does not exceed rupees ninety lakhs is only entitled to make clearances for home consumption of an aggregate value not exceeding ten lakhs, at nil rate of duty ;</li> <li>(3) a manufacturer whose aggregate value of clearances for home consumption as on 28<sup>th</sup> February , 2001, exceeds rupees ninety lakhs , is only entitled to make clearances for home consumption, at nil rate of duty , of an aggregate value equal to the difference between hundred lakhs and the aggregate value of clearances for home consumption as on the 28<sup>th</sup> of February, 2001;</li> <li>(4) a manufacturer whose aggregate value of clearances for home consumption as on 28<sup>th</sup> February , 2001 exceeds rupees one hundred lakhs , is not entitled to make any clearances for home consumption at nil rate of duty ;</li> <li>(5) for the purposes of these transitional provisions, the aggregate value of clearances shall mean the aggregate value of clearances of woven pile fabrics or chenille yarn, as the case may be, determined in accordance with the provisions of paragraph 3 above</li> </ol> <p><i>Illustration 1.-</i> As on 28<sup>th</sup> February, 2001, a manufacturer of woven pile fabrics or chenille yarn has made clearances for home consumption of an aggregate value of rupees eighty five lakhs. He is entitled to clearances of an aggregate value of rupees ten lakhs at nil rate of duty.</p> <p><i>Illustration 2.-</i> As on 28<sup>th</sup> February, 2001, a manufacturer of woven pile fabrics or chenille yarn has made clearances for home consumption of an aggregate value of rupees ninety five lakhs. He is entitled to clearances of an aggregate value of rupees five lakhs at nil rate of duty.</p>
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		<p>4B. The following transitional provisions shall apply for the period 1<sup>st</sup> March, 2001 to 31<sup>st</sup> March 2001, both days inclusive, in respect of the manufacturers of goods specified in clause(b) of the second proviso, against SI No 1, in column(2) :-</p> <p>(1) notwithstanding anything contained in paragraph 1, the aggregate value of clearances of any one or more of the goods specified in clause(b) of the second proviso, against SI No 1, in column(2) , that shall be allowed to be cleared at nil rate of duty shall be determined in accordance with clauses (2) and (3) below</p> <p>(2) a manufacturer is only entitled to make clearances for home consumption, of an aggregate value not exceeding rupees ten lakhs, at nil rate of duty.</p> <p>(3) for the purposes of these transitional provisions, the aggregate value of clearances shall mean the aggregate value of clearances of any one or more of the goods specified in clause(b) of the second proviso, against SI No 1, in column(2) , determined in accordance with the provisions of paragraph 3 above.</p> <p>iii) in the “<i>Explanation</i>” , - after explanation H, the following shall be inserted, namely,-</p> <p>‘ (I) “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight , transport charges, commission payable to dealers and all charges towards advertisement, delivery, packing , forwarding and the like, as the case may be, and the price is the sole consideration for such sale.’</p> <p>iv) in the ANNEXURE, in clause 1,-</p> <p>(a) in sub-clause (xi), the words and figures “ and cotton yarn not containing synthetic staple fibre, falling under heading No. 52.05 or 52.06” shall be omitted;</p> <p>(b) in sub-clause(xv), after the figures, brackets and words “56.05 ( other than of man-made filaments),”, the words and figures “ chenille yarn falling under sub-heading No.5606.00,” shall be inserted;</p> <p>(c)in sub-clause (xvii), after the figures “ 5801.21”, the words and figures “ unprocessed woven pile fabrics of cotton falling under sub-heading No. 5801.21 and unprocessed woven pile fabrics of man-made fibres falling under sub-heading No.5801.31” shall be inserted ;</p> <p>(d)after sub-clause (xix), the following sub-clause shall be inserted, namely:-</p> <p>“(xix-a) all goods falling under Chapter 62”;</p> <p>(e)in sub-clause (xxii), after (B), the following shall be inserted, namely:-</p> <p>“ ( C) Ball or roller bearings falling under Chapter 84”;</p> <p>(f) after sub-clause(xxiv) , the following sub-clause and entries shall be inserted, namely:-</p> <p>“ (xxiv-a) All goods falling under Chapter 93”;</p>
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7.	9/2000-Central Excise dated the 1 <sup>st</sup> March, 2000	<p>In the said notification,-</p> <p>i) in the Table, against SI No 1, in column(2), after the proviso, the following shall be inserted , namely:-</p> <p>“ Provided further that in the financial year 2000-2001, in the period beginning with the 1<sup>st</sup> day of March, 2001 and ending on the 31<sup>st</sup> day of March, 2001, both days inclusive , the aggregate value of clearances of woven pile fabrics or chenille yarn that may be cleared at the concessional rate of sixty percent of normal duty , shall be determined in accordance with the transitional provisions contained in paragraph 4A .”;</p> <p>ii) after paragraph 4, the following paragraph shall be inserted, namely:-</p> <p>“ 4A. The following transitional provisions shall apply for the period from 1<sup>st</sup> March, 2001 to 31<sup>st</sup> March 2001, both days inclusive, in respect of manufacturers of woven pile fabrics and chenille yarn :-</p> <p>(1) notwithstanding anything contained in paragraph 1, the aggregate value of clearances of woven pile fabrics or chenille yarn or both, that shall be allowed to be cleared at nil rate of duty shall be determined in accordance with clauses 2) to 5) below</p> <p>(2)a manufacturer whose aggregate value of clearances for home consumption, as on 28<sup>th</sup> February , 2001 does not exceed rupees ninety lakhs , is only entitled to make clearances for home consumption, of an aggregate value not exceeding ten lakhs, at the concessional rate of sixty percent of normal duty;</p> <p>(3)a manufacturer whose aggregate value of clearances for home consumption as on 28<sup>th</sup> February , 2001 exceeds rupees ninety lakhs , is only entitled to make clearances for home consumption, at the concessional rate of sixty percent of normal duty of an aggregate value, equal to the difference between hundred lakhs and the aggregate value of clearances for home consumption as on the 28<sup>th</sup> of February, 2001;</p> <p>(4)a manufacturer whose aggregate value of clearances for home consumption as on 28<sup>th</sup> February , 2001 exceeds rupees one hundred lakhs , is not entitled to make any clearances for home consumption at the concessional rate of sixty percent of normal duty ;</p> <p>( 5) for the purposes of these transitional provisions, the aggregate value of clearances shall mean the aggregate value of clearances of woven pile fabrics or chenille yarn, as the case may be, determined in accordance with the provisions of paragraph 3</p> <p><i>Illustration 1:</i> As on 28<sup>th</sup> February, 2001, a manufacturer of woven pile fabrics or chenille yarn has made clearances for home consumption of an aggregate value of rupees eighty five lakhs. He is entitled to clearances of an aggregate value of rupees ten lakhs at the concessional rate of sixty percent of normal duty.</p> <p><i>Illustration 2 :</i> As on 28<sup>th</sup> February, 2001, a manufacturer of woven pile fabrics or chenille yarn has made clearances for home consumption of an aggregate value of rupees ninety five lakhs. He is entitled , to clearances of an aggregate value of rupees five lakhs at the concessional rate of sixty percent of normal duty. ”</p> <p>iii) in the “<i>Explanation</i>” after explanation H, the following shall be inserted, namely,-</p> <p>‘ (I) “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight , transport</p>
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		<p>charges, commission payable to dealers and all charges towards advertisement, delivery, packing , forwarding and the like, as the case may be, and the price is the sole consideration for such sale.’</p> <p>iv) in the ANNEXURE, in clause 1.,-</p> <p>(a) in sub-clause (xi), the words and figures “ and cotton yarn not containing synthetic staple fibre, falling under heading No. 52.05 or 52.06” shall be omitted;</p> <p>(b) in sub-clause(xv), after the figures, brackets and words “56.05 ( other than of man-made filaments),”, the words and figures “ chenille yarn falling under sub-heading No.5606.00,” shall be inserted;</p> <p>(c)in sub-clause (xvii), after the figures “ 5801.21”, the words and figures “ unprocessed woven pile fabrics of cotton falling under sub-heading No. 5801.21 and unprocessed woven pile fabrics of man-made fibres falling under sub-heading No.5801.31” shall be inserted ;</p> <p>(d)after sub-clause (xix), the following sub-clause shall be inserted, namely:- “(xix-a) all goods falling under Chapter 62”;</p> <p>(e)in sub-clause (xxii), after (B), the following shall be inserted, namely:- “ ( C) Ball or roller bearings falling under Chapter 84”;</p> <p>(g) after sub-clause(xxiv) , the following sub-clause and entries shall be inserted, namely:- “ (xxiv-a) All goods falling under Chapter 93”;</p>
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F.No.334/1/2001-TRU

(T R Rustagi)  
Joint Secretary to Government of India

Footnote:

(1) The principal notification No. 76/86-Central Excise, dated the 10th February, 1986 was last amended by notification No. 11/96 -Central Excise, dated the 23<sup>rd</sup> July, 1996 which was published in the Gazette of India, *vide* number G.S.R. 309 (E), dated the 23<sup>rd</sup> July, 1996.

(2) The principal notification No. 121/94-Central Excise, dated the 11th August, 1994 was published in the Gazette of India, *vide* number G.S.R. 620 (E) , dated the 11th August, 1994 and was last amended by notification No. 21/96 -Central Excise, dated the 23<sup>rd</sup> July, 1996 which was published in the Gazette of India, *vide* number G.S.R. 319 (E), dated the 23<sup>rd</sup> July, 1996.

(3) The principal notification No. 20/97-Central Excise, dated the 11<sup>th</sup> April, 1997 was published in the Gazette of India *vide* number G.S.R. 219 (E), dated the 11<sup>th</sup> April, 1997, and was last amended by notification No. 11/2000-Central Excise, dated the 1st March, 2000 which was published in the Gazette of India *vide* number G.S.R. 189 (E), dated the 1st March, 2000.

(4) The principal notification No. 32/99-Central Excise, dated the 8th July, 1999 was published in the Gazette of India, *vide* number G.S.R. 508 (E), dated the 8th July, 1999 and was last amended by notification No. 1/2001-Central Excise, dated the 22<sup>nd</sup> January, 2001 which was published in the Gazette of India, *vide* number G.S.R. 32 (E), dated the 22<sup>nd</sup> January, 2001.

(5) The principal notification No. 33/99 -Central Excise, dated the 8<sup>th</sup> July, 1999 was published in the Gazette of India, *vide* number G.S.R. 509(E), dated the 8<sup>th</sup> July, 1999 and was last amended by notification No. 1/2001-Central Excise, dated the 22<sup>nd</sup> January, 2001 which was published in the Gazette of India, *vide* number G.S.R. 32 (E), dated the 22<sup>nd</sup> January, 2001.

(6) The principal notification No. 8/2000 -Central Excise, dated the 1<sup>st</sup> March, 2000 was published in the Gazette of India, *vide* number G.S.R. 186 (E), dated the 1<sup>st</sup> March, 2000 and was last amended by notification No. 47/2000-Central Excise, dated the 1<sup>st</sup> September, 2000 which was published in the Gazette of India, *vide* number G.S.R. 703(E), dated the 1<sup>st</sup> September, 2000.

(7) The principal notification No. 9/2000 -Central Excise, dated the 1<sup>st</sup> March, 2000 was published in the Gazette of India, *vide* number G.S.R. 187 (E), dated the 1<sup>st</sup> March, 2000 and was last amended by notification No. 47/2000-Central Excise, dated the 1<sup>st</sup> September, 2000 which was published in the Gazette of India, *vide* number G.S.R. 703(E), dated the 1<sup>st</sup> September, 2000.