

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, dated the 1st March,2001.

EXPLANATORY MEMORANDUM

Subject:- Central Excise duties- Notification Nos. 3/2001-Central Excise to 13 /2001-Central Excise and Nos. 5 /2001-Central Excise(N.T) to 9 /2001-Central Excise (N.T), all dated the 1st March,2001.

The following notifications have been issued in the context of Budget proposals relating to central excise duties announced by the Finance Minister in the Lok Sabha on the 28th February, 2001. The subject matter of the above notifications in brief is indicated below:-

TARIFF NOTIFICATIONS

S. No.	Notification No.	Subject
1.	3/2001-Central Excise, dated 1 st March, 2001	Seeks to prescribe effective rates for specified goods falling under the Central Excise Tariff Act, 1985
2.	4/2001-Central Excise, dated 1 st March, 2001	Seeks to provide effective rates wherever duty rate has been reduced in the Tariff
3.	5/2001-Central Excise, dated 1 st March, 2001	Seeks to exempt specified goods from NCC duty
4.	6/2001-Central Excise, dated 1 st March, 2001	Seeks to amend specified Central Excise Tariff notifications
5.	7/2001-Central Excise, dated 1 st March, 2001	Seeks to rescind certain notifications issued under S-3A of the Central Excise Act
6.	8/2001-Central Excise, dated 1 st March, 2001	SSI exemption scheme effective from 1.4.2001 for units not availing Cenvat credit
7.	9/2001-Central Excise, dated 1 st March, 2001	SSI exemption scheme effective from 1.4.2001 for units availing Cenvat credit
8.	10/2001-Central Excise, dated 1 st March, 2001	Rescinds notifications issued under S-5A of the Central Excise Act

9.	11/2001-Central Excise, dated 1 st March, 2001	Seeks to prescribe effective duty of excise and additional duty of excise in respect of processed textile fabrics
10.	12/2001-Central Excise, dated 1 st March, 2001	Seeks to exempt articles of apparel and clothing accessories, not knitted or crocheted, other than those bearing a registered brand name
11.	13/2001-Central Excise, dated 1 st March, 2001	Seeks to exempt Pan Masala falling under heading No. 21.06 produced by units availing exemption under notification No. 32/99 or 33/99 CE, from the whole of National Calamity Contingent Duty

NON-TARIFF NOTIFICATIONS

<u>S. No.</u>	<u>Notification No.</u>	<u>Subject</u>
1.	5 /2001-Central Excise (N. T.), dated 1 st March, 2001	Seeks to prescribe the commodities to which MRP based excise levy is applicable and also abatement of retail sale price under section 4A.
2.	6/2001-Central Excise (N. T.), dated 1 st March, 2001	Seeks to amend the Central Excise Rules, 1944 so as to make changes in the CENVAT Rules
3.	7/2001-Central Excise (N. T.), dated 1 st March, 2001	Seeks to prescribe rate of deemed credit in respect of independent textile processors and composite mills
4.	8/2001-Central Excise (N.T.), dated 1 st March, 2001	Seeks to prescribe tariff values in respect of articles of apparel and clothing accessories, not knitted or crocheted, bearing a registered brand name
5.	9/2001-Central Excise (N.T.), dated 1 st March, 2001	Seeks to notify new Central Excise Rules, 2001 to be brought into effect from 1 st day of July, 2001

<u>S. No.</u>	<u>Notification No.</u>	<u>Subject</u>
<u>1.</u>	<u>3/2001-Central Excise, dated 1st March, 2001</u>	<u>Seeks to prescribe effective rates for specified goods falling under the Central Excise Tariff Act, 1985</u>
<u>2.</u>	<u>4/2001-Central Excise, dated 1st March, 2001</u>	<u>Seeks to provide effective rates wherever duty rate has been reduced in the Tariff</u>
<u>3.</u>	<u>5/2001-Central Excise, dated 1st March, 2001</u>	<u>Seeks to exempt specified goods from NCC duty</u>
<u>4.</u>	<u>6/2001-Central Excise, dated 1st March, 2001</u>	<u>Seeks to amend specified Central Excise Tariff notifications</u>
<u>5.</u>	<u>7/2001-Central Excise, dated 1st March, 2001</u>	<u>Seeks to rescind certain notifications issued under S-3A of the Central Excise Act</u>
<u>6.</u>	<u>8/2001-Central Excise, dated 1st March, 2001</u>	<u>SSI exemption scheme effective from 1.4.2001 for units not availing Cenvat credit</u>
<u>7.</u>	<u>9/2001-Central Excise, dated 1st March, 2001</u>	<u>SSI exemption scheme effective from 1.4.2001 for units availing Cenvat credit</u>
<u>8.</u>	<u>10/2001-Central Excise, dated 1st March, 2001</u>	<u>Rescinds notifications issued under S-5A of the Central Excise Act</u>
<u>9.</u>	<u>11/2001-Central Excise, dated 1st March, 2001</u>	<u>Seeks to prescribe effective duty of excise and additional duty of excise in respect of processed textile fabrics</u>
<u>10.</u>	<u>12/2001-Central Excise, dated 1st March, 2001</u>	<u>Seeks to exempt articles of apparel and clothing accessories, not knitted or crocheted, other than those bearing a registered brand name</u>
<u>11.</u>	<u>13/2001-Central Excise, dated 1st March, 2001</u>	<u>Seeks to exempt Pan Masala falling under heading No. 21.06 produced by units availing exemption under notification No. 32/99 or 33/99 CE, from the whole of National Calamity Contingent Duty</u>

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<u>4.</u>	<u>8/2001-Central Excise (N.T.), dated 1st March, 2001</u>	<u>Seeks to prescribe tariff values in respect of articles of apparel and clothing accessories, not knitted or crocheted, bearing a registered brand name</u>
<u>5.</u>	<u>9/2001-Central Excise (N.T.), dated 1st March, 2001</u>	<u>Seeks to notify new Central Excise Rules, 2001 to be brought into effect from 1st day of July, 2001</u>