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

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

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

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