

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 in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 20/1998-Central Excise, dated the 18th July, 1998, published in the Gazette of India vide number G.S.R. 404 (E), dated the 18th July, 1998, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table below and falling under the Chapter No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) specified in the corresponding entry in column (3) of the said Table, produced or manufactured in a hundred per cent. export-oriented undertaking or a free trade zone wholly from the raw materials produced or manufactured in India, and brought to any other place in India, under and in accordance with the provisions of sub-paragraph (a), or (b) of paragraph 9.9 or paragraph 9.20 of the Export and Import Policy, 1 April, 1997 – 31 March, 2002, as amended from time to time, from so much of the aggregate of,-

- (a) the duty of excise specified in the First Schedule to the said Central Excise Tariff Act; and
(b) the duty of excise specified in the First Schedule to the said Additional Duties of Excise (Goods of Special Importance) Act,
(hereinafter referred to as the ‘aggregate duty’) as is in excess of an amount calculated at the rate of fifty per cent. of the aggregate duty, not reduced by any other notification:

Provided that the fifty per cent. of the aggregate duty leviable on the goods specified in the Table below shall be apportioned in the ratio 2:1 between the duty leviable under the said Central Excise Tariff Act and the said Additional Duties of Excise (Goods of Special Importance) Act-

Table

S.No. (1)	Description of goods (2)	Chapter No. (3)
1.	Fabrics of cotton (not containing any other textile material), not subjected to any process	52
2.	Fabrics of- (i) cotton (containing any other textile material), (ii) man-made fibres, not subjected to any process	52, 54 or 55
3.	(i) Knitted or crocheted fabrics of cotton, whether or not processed; (ii) Knitted or crocheted fabrics of man-made fibres, not subjected to any process	60

Explanation. – For the purposes of this notification, the value of the goods shall be as determined in terms of section 4 of the said Act.

[F. No.334/1/2002 –TRU]

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