

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 111 of the Finance Act, 1998, sub-section(3) of section 133 of the Finance Act, 1999 and sub-clause (3) of clause 140 of the Finance Bill, 2002 , 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 goods falling within the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) , and cleared from

- a) Numaligarh Refinery, or
- b) Bongaigaon Refineries and Petrochemicals Limited, or
- c) Indian Oil Corporation, Guwahati, or
- d) Assam Oil Division, Indian Oil Corporation, Digboi,

from so much of each of the duties of excise specified in column(2) of the Table hereto annexed, leviable under the Acts specified in the corresponding entry in column(3) of the said Table, as is in excess of the amount calculated at the rate of fifty *per cent.* of each of the duties specified in column(2) of the said Table .

S.No	Duty	Act
(1)	(2)	(3)
1.	Duty of excise	First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)
2	Special duty of excise	Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)
3.	Additional duty of excise	Sub-section(1) of section 111 of the Finance Act, 1998 (21 of 1998) read with the Second Schedule to the said Act
4.	Additional duty of excise	Sub-section(1) of section 133 of the Finance Act, 1999 (27 of 1999) read with the Second Schedule to the said Act
5.	Special Additional Excise Duty	Sub-clause (1) of clause 140 of the Finance Bill, 2002 read with the Eighth Schedule to the said Finance Bill and notification 19 /2002-Central Excise dated the 1 st March, 2002.

[F.No. 354/178/2001-TRU]

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