

**EXPLANATORY MEMORANDUM**  
**(Central Excise Tariff notifications)**

<b>S.No.</b>	<b>Notification No.</b>	<b>Subject (in brief)</b>
1	6/2002-Central Excise, dated 1st March, 2002	Seeks to prescribe effective rates for specified goods falling under the Central Excise Tariff Act, 1985.
2	7/2002-Central Excise, dated 1st March, 2002	Seeks to amend the prescribed form in the notification No. 34/2001-CE, dated 28-6-2001, which prescribes the compounded levy scheme for payment of duty on stainless steel patta/patties and aluminium circles.
3	8/2002-Central Excise, dated 1st March, 2002	SSI exemption effective from 1-4-2002 for units not availing CENVAT credit.
4	9/2002-Central Excise, dated 1st March, 2002	SSI exemption effective from 1-4-2002 for units availing CENVAT credit.
5	10/2002-Central Excise, dated 1st March, 2002	Seeks to prescribe effective rates of 4% <i>ad valorem</i> or 8% <i>ad valorem</i> for specified goods falling under the First Schedule to the Central Excise Tariff Act, 1985.
6	11/2002-Central Excise, dated 1st March, 2002	Seeks to amend specified Central Excise Tariff notifications
7	12/2002-Central Excise, dated 1st March, 2002	Seeks to rescind the notification which invoked the emergency powers to increase duties on MS and HSD.
8	13/2002-Central Excise, dated 1st March, 2002	Seeks to rescind notifications issued under section 5A of the Central Excise Act.
9	14/2002-Central Excise, dated 1st March, 2002	Seeks to prescribe effective duty of excise and additional duty of excise in respect of specified processed textile fabrics.
10	15/2002-Central Excise, dated 1st March, 2002	Seeks to prescribe effective duty of excise in respect of specified processed textile fabrics, articles of apparel and other made up textile made ups.
11	16/2002-Central Excise, dated 1st March, 2002	Seeks to rescind the notification prescribing the rates of duty in respect of independent textile processors.
12	17/2002-Central Excise, dated 1st March, 2002	Seeks to provide effective rates wherever duty rate has been reduced in the First Schedule to the Central Excise Tariff Act, 1985.
13	18/2002-Central Excise, dated 1st March, 2002	Seeks to provide effective rates wherever duty rate has been reduced in the Second Schedule to the Central Excise Tariff Act, 1985.
14	19/2002-Central Excise, dated 1st March, 2002	Seeks to prescribe the effective rate of special additional duty of excise on motor spirit and high speed diesel.
15	20/2002-Central Excise, dated the 1st March, 2002	Seeks to prescribe effective duty on goods manufactured by 100% EOUs etc, from wholly indigenous raw materials and cleared to the domestic tariff area.
16	21/2002-Central Excise, dated the 1st March, 2002	Seeks to prescribe an effective rate of 50% of all duties for goods cleared by 4 refineries in the North-East.

**EXPLANATORY MEMORANDUM**  
**(Central Excise Non-Tariff notifications)**

<b>S.No.</b>	<b>Notification No.</b>	<b>Subject (in brief)</b>
1	4/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to supersede Central Excise (No. 2) Rules, 2001 with Central Excise Rules, 2002.
2	5/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to supersede CENVAT Credit Rules, 2001 with CENVAT Credit Rules, 2002.
3	6/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to prescribe rate of deemed credit in respect of independent textile processors and composite mills.
4	7/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to amend notification No. 20/2002-CE (NT), dated 30-4-2001 so as to prescribe tariff value in respect of articles of apparel, knitted or crocheted.
5	8/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to exempt job workers from registration under Central Excise Rules, 2002, who undertake job work in respect of final products falling under Chapter 61 of the Central Excise Tariff.
6	9/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to amend notification No. 16/98-CE (NT), so as to increase the percentage of betel nut content in the case of mouth freshners from 10% to 15%.
7	10/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to rescind the notification prescribing rate of deemed credit in respect of textile fabrics falling under Chapter 59 of the Central Excise Tariff.
8	11/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to prescribe the procedure for refund of CENVAT credit under rule 5 of CENVAT Credit Rules, 2002.
9	12/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to specify that the rules regarding matches apply to matches including Bengal Lights. It is proposed to exclude Bengal Lights from the same, w.e.f. 1-4-2002.
10	13/2002-Central Excise (N.T.), dated the 1 <sup>st</sup> March, 2002	Seeks to prescribe rate of abatement for goods covered under MRP based assessment.

**EXPLANATORY MEMORANDUM**  
**(Inland Air Travel Tax notification)**

<b>S.No.</b>	<b>Notification No.</b>	<b>Subject (in brief)</b>
1	2/2002-IATT, dated the 1st March, 2002	Seeks to exempt air travel from and to the North Eastern states from inland air travel tax.