

Notification

No. 13/2003-Central Excise

New Delhi, dated the 1st March, 2003

10 Phalgun, 1924 (Saka)

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), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below falling under heading No.09.02 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the additional duty of excise leviable thereon under clause 149 of the Finance Bill, 2003, 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.

Table

| S.No. | Description of Goods | Condition |
|-------|---|---|
| (1) | (2) | (3) |
| 1. | Green tea | - |
| 2. | Tea cleared by a factory belonging to a co-operative society during the period on and from 1 st March, 2003 to 31 st March, 2003. | (a) For availing of the benefit of exemption from additional duty of excise, during the period on and from 1 st March, 2003 to 31 st March, 2003, the manufacturer shall file an undertaking, before 15 th March, 2003, with the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, that,- (i) the green leaf used by the factory, during the period on and from 1 st March, 2003 to 31 st March, 2003, has not been or shall not be purchased from any grower who has a holding exceeding ten hectares under tea cultivation; (ii) the co-operative society owning the factory is registered with the Registrar of Co-operative Societies in the concerned State Government; and (iii) no member of the co-operative society owns a holding exceeding ten hectares under tea cultivation. (b) In the first week of April, 2003, the manufacturer shall submit a statement of accounts, in a format to be prescribed by the concerned Commissioner of Central Excise, as proof of having fulfilled the undertaking. (c) In the event of his failure to satisfy the undertaking, the manufacturer shall be liable to pay additional duty of excise specified in the Fourth Schedule to the Finance Bill, 2003 for the period referred to in clause (i) of the condition (a). |
| 3. | Tea cleared by a factory belonging to a co-operative society during any financial year subsequent to 2002-2003. | (a) The benefit of exemption from additional duty of excise will commence from the date of filing the undertaking with the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise as specified in condition (b) below:- (b) the manufacturer shall file an undertaking that,- (i) the green leaf used by the factory, during the period from the date of the aforesaid undertaking till the end of the financial year, shall not be purchased from any grower who has a holding exceeding ten hectares under tea cultivation; (ii) the co-operative society owning the factory is registered with the Registrar of Co-operative Societies in the concerned State Government; and (iii) no member of the co-operative society owns a holding exceeding ten hectares under tea cultivation. (c) In the first week of each succeeding financial year, the manufacturer shall submit a statement of accounts, in a format to be prescribed by the concerned Commissioner of Central Excise, as proof of having fulfilled the undertaking. (d) In the event of his failure to satisfy the undertaking, the |

| | | |
|----|---|--|
| | | manufacturer shall be liable to pay additional duty of excise specified in the Fourth Schedule to the Finance Bill, 2003 for the period referred to in condition (b). |
| 4. | Tea cleared by a bought leaf factory during the period on and from 1 st March, 2003 to 31 st March, 2003. | <p>(a) For availing the benefit of exemption from additional duty of excise, during 1st March, 2003 to 31st March, 2003, the manufacturer shall file an undertaking before 15th March, 2003 with the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise that,-</p> <p>(i) not less than two-thirds of the green leaf used by the factory, during the period on and from 1st March, 2003 to 31st March, 2003, has been or shall be purchased from growers, each having a holding not exceeding ten hectares under tea cultivation; and</p> <p>(ii) the factory has been working for at least six months during the financial year 2002-2003.</p> <p>(b) In the first week of April, 2003, the manufacturer shall submit a statement of accounts, in a format to be prescribed by the concerned Commissioner of Central Excise, as proof of having fulfilled the undertaking.</p> <p>(c) In the event of his failure to satisfy the undertaking, the manufacturer shall be liable to pay additional duty of excise specified in the Fourth Schedule to the Finance Bill, 2003 for the period referred to in clause (i) of the condition (a).</p> |
| 5. | Tea cleared by a bought leaf factory during any financial year subsequent to 2002-2003. | <p>(a) The benefit of exemption from additional duty of excise will commence from the date of filing the undertaking with the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise as specified in condition (b) below:-</p> <p>(b) The manufacturer shall file an undertaking that,-</p> <p>(i) not less than two-thirds of the green leaf used by the factory, during the period from the date of the aforesaid undertaking till the end of the financial year, shall be purchased from growers, each having a holding not exceeding ten hectares under tea cultivation; and</p> <p>(ii) the factory has been working for at least six months during the financial year preceding the financial year in which the undertaking referred to in condition (b) is filed;</p> <p>(c) In the first week of April of each succeeding financial year, the manufacturer shall submit a statement of accounts, in a format to be prescribed by the concerned Commissioner of Central Excise, as proof of having fulfilled the undertaking.</p> <p>(d) In the event of his failure to satisfy the undertaking, the manufacturer shall be liable to pay additional duty of excise specified in the Fourth Schedule to the Finance Bill, 2003 for the period referred to in condition (b).</p> |

Explanation.- For the purposes of this notification, "bought leaf factory" means a factory which purchases not less than two-thirds of the green leaf processed by it in the preceding financial year from any grower who has a holding not exceeding ten hectares of land under cultivation of tea.

[F.No. 334 /1/2003-TRU]

(Alok Shukla)
Deputy Secretary to the Government of India