

Notification  
No. 24/2004-Central Excise

New Delhi, dated the 9<sup>th</sup> July, 2004.  
18 Asadha, 1926 (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 directs that the following notifications of the Government of India, in the then Ministry of Finance and Company Affairs (Department of Revenue), specified in column (2) of the Table below, shall be amended in the manner and to the extent specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| S.No. | Notification No. and date  | Amendments  |
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| (1)   | (2)  | (3)   |
| 1.    | 8/2003-Central Excise, dated the 1 <sup>st</sup> March, 2003 [G.S.R. 138 (E), dated the 1 <sup>st</sup> March, 2003] | <p>In the said notification, -</p> <p>(1) in <i>Explanation</i>, after item (I) and the entries relating thereto, the following entries shall be inserted, namely:-</p> <p>“(J) “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration of such sale;”;</p> <p>(2) in the Annexure,-</p> <p>(a) for serial number (ix) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(ix) all goods falling under Chapters 50 and 51 of the said First Schedule;”;</p> <p>(b) for serial number (x) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(x) all goods falling under Chapter 52 of the said First Schedule;”;</p> <p>(c) for serial number (xi) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xi) all goods falling under Chapter 53 of the said First Schedule;”;</p> <p>(d) for serial number (xii) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xii) all goods falling under Chapter 54 of the said First Schedule;”;</p> <p>(e) for serial number (xiii) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xiii)all goods falling under Chapter 55 of the said First Schedule;”;</p> <p>(f) for serial number (xiv) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xiv) all goods falling under Chapter 56 of the said First Schedule;”;</p> <p>(g) for serial number (xvi) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xvi) all goods falling under Chapter 58 of the said First Schedule;”;</p> |

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|    |  | <p>(h) for serial number (xvii) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xvii) all goods falling under Chapter 59 of the said First Schedule;”;</p> <p>(i) for serial number (xviii) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xviii) all goods falling under Chapter 60 of the said First Schedule;”;</p> <p>(j) for serial number (xix) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xix) all goods falling under Chapters 61 and 62 of the said First Schedule;”;</p> <p>(k) for serial number (xx) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xx) all goods falling under Chapter 63 of the said First Schedule;”;</p> <p>(l) serial number (xx-i) and the entries relating thereto shall be omitted;</p> <p>(m) for serial number (xxvi) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xxvi) all goods falling under heading No. 91.01 or 91.02 (except watches of retail sale price not exceeding Rs 500 per piece and parts thereof);”.</p>   |
| 2. | 9/2003-Central Excise, dated the 1 <sup>st</sup> March, 2003 [G.S.R. 139 (E), dated the 1 <sup>st</sup> March, 2003] | <p>In the said notification, -</p> <p>(1) in <i>Explanation</i>, after item (I) and the entries relating thereto, the following entries shall be inserted, namely:-<br/>“(J) “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration of such sale;”;</p> <p>(2) in the Annexure,-</p> <p>(a) for serial number (ix) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(ix) all goods falling under Chapters 50 and 51 of the said First Schedule;”;</p> <p>(b) for serial number (x) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(x) all goods falling under Chapter 52 of the said First Schedule;”;</p> <p>(c) for serial number (xi) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xi) all goods falling under Chapter 53 of the said First Schedule;”;</p> <p>(d) for serial number (xii) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xii) all goods falling under Chapter 54 of the said First Schedule;”;</p> <p>(e) for serial number (xiii) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xiii)all goods falling under Chapter 55 of the said First Schedule;”;</p> |

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|  |  | <p>(f) for serial number (xiv) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xiv) all goods falling under Chapter 56 of the said First Schedule;”;</p> <p>(g) for serial number (xvi) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xvi) all goods falling under Chapter 58 of the said First Schedule;”;</p> <p>(h) for serial number (xvii) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xvii) all goods falling under Chapter 59 of the said First Schedule;”;</p> <p>(i) for serial number (xviii) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xviii) all goods falling under Chapter 60 of the said First Schedule;”;</p> <p>(j) for serial number (xix) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xix) all goods falling under Chapters 61 and 62 of the said First Schedule;”;</p> <p>(k) for serial number (xx) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xx) all goods falling under Chapter 63 of the said First Schedule;”;</p> <p>(l) serial number (xx-i) and the entries relating thereto shall be omitted;</p> <p>(m) for serial number (xxvi) and the entries relating thereto, the following shall be substituted, namely:-<br/>“(xxvi) all goods falling under heading No. 91.01 or 91.02 (except watches of retail sale price not exceeding Rs 500 per piece and parts thereof);”.</p> |
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[F. No. 334/3/2004-TRU]

(G. S. Karki)  
Under Secretary to the Government of India

Note:

(1) The principal notification No.8/2003-Central Excise, dated the 1<sup>st</sup> March, 2003 was published in the Gazette of India *vide* number G.S.R. 138 (E), dated the 1<sup>st</sup> March, 2003 and was last amended by notification No.67/2003-Central Excise, dated the 11th August, 2003 [G.S.R. 652(E), dated the 11th August, 2003].

(2) The principal notification No.9/2003-Central Excise, dated the 1<sup>st</sup> March, 2003 was published in the Gazette of India *vide* number G.S.R. 139 (E), dated the 1<sup>st</sup> March, 2003 and was last amended by notification No.67/2003-Central Excise, dated the 11th August, 2003 [G.S.R. 652(E), dated the 11th August, 2003].