

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY, DATED THE 19th MAY, 2005.

29 VAISAKHA, 1927 (SAKA)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, dated the 19th May, 2005.
29 Vaisakha, 1927 (Saka)

Notification
No. 27/2005-Central Excise

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 sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 50/2003-Central Excise, dated the 10th June, 2003, which was published in the Gazette of India, Extraordinary vide number G.S.R. 472(E), dated the 10th June, 2003, namely:-

In the said notification,-

(1) in the preamble, for the word and figure "Annexure-II", the words and figures "Annexure-II and Annexure-III" shall be substituted.

(2) for paragraph 2, the following shall be substituted, namely:-

"2. The exemption contained in this notification shall apply only to the following kinds of units, namely:-

(a) (a) new industrial units set up in areas mentioned in Annexure-II and Annexure-III, which have commenced commercial production on or after the 7th day of January, 2003, but not later than the 31st day of March, 2007;

(b) (b) industrial units existing before the 7th day of January, 2003 in areas mentioned in Annexure-II, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent. on or after the 7th day of January, 2003, but have commenced commercial production from such expanded capacity, not later than the 31st day of March, 2007."

(3) in the ANNEXURE II, under heading "1.STATE OF UTTRANCHAL",-

(A) in sub-heading "(1) DISTRICT –ALMORA", in Category (A), in the Table, against S.No.2, in column (4), entries "799/775, 660 and 661" shall be omitted;

(B) in sub-heading "(4) DISTRICT –DEHRADUN",-

(i) in Category (A), in the Table-

(a) against S.No.1, in column (4), for the existing entries, the entries "501 to 510, 556 to 558, 564 to 576, 648 to 665, 667 to 830" shall be substituted;

(b) against S.No.2, the entries in column (2) to (5) shall be omitted;

(c) against S.No.3, in column (4), for the existing entry, the entry "448 Ka" shall be substituted;

(d) against S.No.6, in column (4), for the existing entries, the entries "77, 78 Ka, 76 Kha" shall be substituted;

(e) against S.No.11,-

(i) in column (3), for the existing entry, the entry "Village Selakui, Central Hope Town and Camp Road" shall be substituted;

(ii) in column (4), for the entries "235 to 259, 270/131Mi", the entries "235 to 243, 245, 248 to 256, 258, 259" shall be substituted;

(f) against S.No.12, in column (4), for the entries "1033 to 1051, 990 to 1002", the entries "1033 to 1047, 1049 to 1051, 990 to 995, 997 to 1002" shall be substituted;

(ii) in Category (B), in the Table,-

(a) against S.No.1, in column (4), the entries "1185B, 1184A, 1184B, 1207A, 1208, 1208B" shall be omitted;

(b) against S.Nos.3, 4 and 5, the entries in column (2) to (5) shall be omitted;

(c) against S.Nos.6 and 7, in column (5), for the existing entry, the entry "Rishikesh" shall respectively be substituted;

(d) against S.No.8, in column (5), for the existing entry, the entry "Vikas Nagar" shall be substituted;

(iii) in Category (C), in the Table,-

- (a) against S.Nos.10 to 21, in column (5), for the existing entry, the entry “Dehradun Sadar” shall respectively be substituted;
- (b) against S.Nos.22 and 23, in column (5), for the existing entry, the entry “Chakrata” shall respectively be substituted;
- (c) against S.Nos.24 to 42, in column (5), for the existing entry, the entry “Vikas Nagar” shall respectively be substituted;
- (d) against S.No.43, entries in column (2) to (5) shall be omitted;
- (e) against S.Nos.44 to 53, in column (5), for the existing entry, the entry “Vikas Nagar” shall respectively be substituted;

(iv) in Category (D), in the Table,-

- (a) against S.Nos.1 to 14, in column (5), for the existing entry, the entry “Dehradun Sadar” shall respectively be substituted;
- (b) against S.No 15, in column (5), for the existing entry, the entry “Vikas Nagar” shall be substituted;
- (c) against S.No.16,-
- (i) in column (4), the entries “2493, 3111B, 3242A, 3243Rh, 3244Rh” shall be omitted;
- (ii) in column (5), for the existing entry, the entry “Vikas Nagar” shall be substituted;
- (d) against S.Nos.17 to 20, in column (5), for the existing entry, the entry “Vikas Nagar” shall respectively be substituted;

(C) in sub-heading “(5) DISTRICT –HARIDWAR”,-

(i) in Category (A), in the Table,-

- (a) against S.No.1, in column (3), for the entry “Jamalpur”, the entry “Jamalpur Khurd” shall be substituted;
- (b) against S.No.6, in column (4), for the existing entries, the entries “1 to 151, 295 to 308, 312 to 349, 362, 364 to 370, 386 to 394, 401 to 403, 406, 419 to 423, 425, 431, 432, 436 to 458, 460 to 485, 488, 507, 511, 594, 609” shall be substituted;
- (c) against S.No.10, in column (4), for the existing entries, the entries “3, 4, 6, 8, 18 to 102, 104 to 107, 111, 112, 115, 116, 119, 120, 123, 125, 126, 131 to 146, 148 to 159, 162 to 346, 351, 352, 356 to 362, 364 to 378, 394, 599 to 602, 604, 605, 607, 610, 615, 638, 654 to 671, 673 to 675, 679, 680, 683 to 689, 691 to 746, 748 to 789, 791 to 801, 808 to 812, 841, 843, 855 to 861, 892, 926, 932, 933, 937 to 940, 947, 956, 957, 972, 979, 986, 1000 to 1011, 1015” shall be substituted;

(ii) in Category (B), in the Table,-

- (a) against S.No.4, in column (4), for the existing entries, the entries “813, 815, 818 to 822, 824 to 830, 832, 834 to 840, 843 to 852, 855 to 862, 864, 866, 869, 870, 872, 873, 1092 ” shall be substituted;
- (b) against S.No.10, in column (4), for the existing entries, the entries “134, 135, 144 to 196, 204 to 211, 213 to 228, 249 to 279, 281, 287, 289 to 296, 298, 251/300 ” shall be substituted;

(iii) in Category (C), for heading, the heading “Existing Industrial Activity in Non Industrial Area” shall be substituted;

(D) in sub-heading “(6)DISTRICT –NAINITAL”, in Category (A), in the Table,-

- (a) against S.No.2, in column (4), for entries “1110 to 1152, 581, 347”, the entries “1110 to 1136, 1138 to 1142, 1144, 1145, 1147 to 1152” shall be substituted;
- (b) against S.No.3, in column (5), for the existing entry, the entry “Nainital” shall be substituted;

(E) in sub-heading “(7) DISTRICT –PITHORAGARH”,-

(i) in Category (A), in the Table, for S.No.1 and the entries relating thereto, the following shall be substituted namely:-

(1)	(2)	(3)	(4)	(5)
“1.	Industrial Estate Vin, Pithoragarh	Kasani	Khatauni No.7	Pithoragarh
2.	Industrial Estate Munsyari	Ghorpatta	Khatauni No. 1570, 1571, 1573 to 1579, 1581 to 1583, 1591 to 1594	Munsyari”

(F) in sub-heading “(8)DISTRICT –PAURI GARHWAL”,-

(i) in Category (A), in the Table,-

- (a) against S.No.4, in column (4), for the entries “16 to 19”, the entries “16, 17, 19”, shall be substituted;
- (b) against S.No.5, in column (4), the entries “26, 54A and 54B” shall be omitted;

(ii) in Category (D), in the Table, against S.No.1, in column (4), the entries “51, 49 and 42” shall be omitted;

(G) in sub-heading “(11) DISTRICT –UDHAM SINGH NAGAR”,-

(i) in Category (A), in the Table, against S.No.1, for the entries in column (3) and (4), the entries “ Sandkhera Kashipur” and “17/1, 18/2, 18/4, 31/1, 31/2, 13/1, 13/2, 20, 21, 28, 37 to 39, 42” shall respectively be substituted;

(ii) in Category (B), in the Table,-

(a) against S.No.1, in column (4), the entries “3, 5 to 11, 13, 15, 18, 19” shall be omitted;

(b) against S.No.2, in column (4), for the existing entries, the entries “1, 4 to 22, 23a, 24, 26, 29a, 31, 32a, 33b, 35a, 16/1, 38 to 40, 13b, 25 to 28, 29b, 30b, 35b, 34, 36, 3b” shall be substituted;

(c) against S.No.3, in column (4), for the existing entries, the entries “1 to 4, 5a, 10a, 15” shall be substituted;

(d) against S.No.4, in column (4), for the existing entries, the entry “2” shall be substituted;

(e) against S.No. 15, in column (4), for the existing entries, the entries “8Mi, 22Mi, 58Mi, 59Mi, 3 to 30, 54 to 59, 61 to 64, 161 to 163, 165, 143 to 150, 169 to 176, 186” shall be substituted;

(f) against S.No. 17, in column (4), for the existing entries, the entries “210, 214, 217” shall be substituted;

(g) against S.No.18 and 19, the entries in column (2) to (5) shall be omitted;

(iii) in Category (C),

(a) for heading, the heading “Existing Industrial Activity in Non Industrial Area” shall be substituted;

(b) in the Table,-

(i) against S.No.13, in column (4), the entries “12, 13Mi” shall be omitted;

(ii) against S.No.14, in column (4), the entries “25B, 26B, 170, 15/1, 116” shall be omitted.

(4) after ANNEXURE II, the following shall be inserted, namely:-

“ANNEXURE-III

(1) DISTRICT-HARIDWAR

S. No.	Name of the Industrial Estates/ Area	Name of the Villages coming in Industrial Estate/ Area	Khasra Nos.	Name of Tehsil
1.	IIE-BHEL, Haridwar and Ancillary Estates	Rawali Mahdood	1, 2, 5, 7, 9 to 17, 103, 108 to 110, 113, 114, 117, 118, 121, 122, 124, 127 to 130, 147, 160, 161, 347 to 350, 353 to 355, 363, 379 to 393, 395 to 400, 672, 676 to 678, 681, 682, 690, 747, 790, 802 to 807	Haridwar
2.	IIE-BHEL, Haridwar and Ancillary Estates	Jwalapur	2, 4, 6, 8 to 10, 14, 17, 18, 20, 21, 23, 25, 57, 58, 60, 64, 66	Haridwar
3.	IIE-BHEL, Haridwar and Ancillary Estates	Ahmedpur Kadach	1016, 1025, 1028, 1030, 1056, 1057, 1059, 1070, 1071, 1083, 1113	Haridwar
4.	IIE-BHEL, Haridwar and Ancillary Estates	Mayapuri	2/1 to 30, 68/1	Haridwar
5.	IIE-BHEL, Haridwar and Ancillary Estates	Rawali Mahdood	593 to 599, 600m, 607/2m, 608, 882m, 888m, 890/2m, 891m, 893 to 903, 903m	Haridwar
6.	IIE-BHEL, Haridwar and Ancillary Estates	Jamalpur Khurd	68 to 115, 116m, 118m to 122m, 124m to 130m, 137m to 160m, 183m, 184m, 187m to 188m, 190m, 191m, 193m to 197m, 199m to 290m, 292m to 313m, 315m to 320m, 322m to 342m	Haridwar
7.	Industrial Estate, Bantakhedi	Bantakhedi	6 to 12, 91 to 94, 96 to 114	Roorkee

(2) DISTRICT-UDHAMSINGHNAGAR

S. No.	Name of the Industrial Estates/ Area	Name of the Villages coming in Industrial Estate/ Area	Khasra Nos.	Name of Tehsil
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1	IIE-Pantnagar	Kalyanpur	126, 135, 136, 138 to 141, 151 to 160, 164, 167, 187, 189, 261 to 263, 265 to 269, 273 to 276, 278 to 289, 291, 293, 294, 296 to 313, 315 to 318, 337 to 341, 372 to 428,	Kichha
2.	IIE-Pantnagar	Jagatpur	109 to 112, 116	Kichha
3.	IIE-Pantnagar	Shimla Bahadur	1, 3, 5, 7, 9, 11, 13, 15, 17, 19, 20, 22, 24, 25	Kichha
4.	IIE-Pantnagar	Phoolbagh	41, 49 to 54, 205 to 209, 211 to 213, 215, 216	Kichha
5.	Industrial Region/ Estate Sampurnanad jail kemp (IIE- Sitarganj)	Lalarpatti	36, 39, 45, 79, 94, 122, 127 to 130, 132, 138, 142, 145, 147, 149, 157, 159, 160, 163, 167 to 169, 172, 173	Sitarganj
6.	Industrial Estate Sampurnanad jail kemp (IIE- Sitarganj)	Meravahrana	37, 30/1, 23A, 32v(ba), 16, 23B, 33, 32A	Sitarganj
7.	Industrial Estate Sampurnanad jail kemp (IIE- Sitarganj)	Ukroli	7 to 9, 9/1, 9/2, 11	Sitarganj
8.	Narayan Nagar Industrial Estate	Hempur Ismyle, Shivlalpur Dallu, Kundeswara	27, 27Mi, 28Mi, 48Mi, 49Mi, 30Mi, 34Mi	Kashipur

(3) DISTRICT-DEHRADUN

S. No.	Name of the Industrial Estates/ Area	Name of the Villages coming in Industrial Estate/ Area	Khasra Nos.	Name of Tehsil
1.	Patel Nagar	Dehrakhas	646, 1148 to 1169, 1183 to 1187, 1189 to 1203, 1206, 1207, 1210 to 1216, 1192, 1196, 1197, 433	Dehradun Sadar
2.	I.T.Park Dhaoran Khas	Gujrada Mansingh wala	446 Ga, 447 Ka, 447 Kha, 447Ga, 449 Angah	Dehradun Sadar
3.	I.T.Park Dhaoran Khas	Dhaorankhas	79, 80Mi, 81, 82, 83Mi, 84Mi, 148Mi, 149 Mi, 150, 151, 152Mi, 153Mi, 154Mi, 155Mi, 156 to 158, 159 Mi, 160, 161Mi, 163Mi, 164 to 173	Dehradun Sadar
4.	I.T.Park DhaoranKhas	Danda Nooriwala	77 Ka, 77Kha	Dehradun Sadar
5.	I.T.Park DhaoranKhas	Danda Dhaoran	23, 29, 30Kha, 37Kha, 200Ka, 200Kha	Dehradun Sadar
6.	Selakui	Central Hope Town	309, 310, 311, 312, 313, 316, 300 to 305, 307, 322/1 to 322/3, 298 Mi, 262 Mi, 122Mi, 128, 208, 232 to 234, 264, 270/1391, 274/1397, 283/1401, 293/1402, 270/1391Mi	Dehradun Sadar/ Vikash nagar
7.	Selaqui (Camp Road)	Central Hope Town	1034 M, 1/1/3 M, 1/1/M, 959, 960, 1007, 1020, 1032, 1053, 1056Mi, 323/4, 323/3, 323Mi, 322	Dehradun Sadar
8.	Lal Tappar	Majri Grant	3928 to 3936, 3938 to 3945, 3958 to 3960, 3972 to 3974, 3914 to 3916, 3839 Ka, 3864, 3865, 3862, 3871 to 3874, 3879 to 3885, 3849, 3844, 3832, 3828, 3829, 3831, 3982, 3982Ka, 3982Kha, 3983, 3975, 3988, 4003, 4005, 4008, 4051, 3984, 3833, 3834Ka, 3985, 3986	Dehradun Sadar

9.	Mohbewala Industrial Area	Mohbewala Chandrabani Khalsa Arcadia Grant	Mohabewala : 1 to 147, 149 to 177, 179 to 180, 188D, 199 to 203, 296D Chandrabani Khalsa: 70, 102, 115 to 127, 129, 131 to 133, 135 to 152, 155, 156, 158 to 193 Arcadia Grant: 2330/1, 2330/2, 2343, 2344, 2346, 2352, 2353Mi ZA, 2354 to 2361Ch ZA, 2362 to 2365, 2366Mi, 2367	Dehradun Sadar
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(4) DISTRICT-ALMORA

S. No.	Name of the Industrial Estates/ Area	Name of the Villages coming in Indl. Estate/ Area	Khasara Nos.	Name of Tehsil
1.	Syalidhaar	Syalidhaar Adhaeli Tewari	656, 662, 663, 664, 799/975	Almora
2.	Pataldevi	Pataldevi [pandey khola]	2827	Almora

(5) DISTRICT-NAINITAL

S. No.	Name of the Industrial Estates/ Area	Name of the Villages coming in Industrial Estate/ Area	Khasara Nos.	Name of Tehsil
	UPSIDC Industrial. Area, Bhimtal	Aanu	1224, 966M, 968M, 581/1347	Nainital

(6) DISTRICT-PITHORAGARH

S. No.	Name of the Industrial Estates/ Area	Name of the Villages coming in Industrial Estate/ Area	Khasara Nos.	Name of Tehsil
1.	Industrial Estate Munsyari	Ghorpatta	Khatauni No. 1567	Munsyari

(7) DISTRICT-PAURI GARHWAL

S. No.	Name of the Industrial Estates/ Area	Name of the Villages coming in Industrial Estate/ Area	Khasara Nos.	Name of Tehsil
1.	Govt. Industrial Estate, Balbhadrapur	Balbhadrapur	18/1	Kotdwar
2.	UPSIDC Industrial Area, Jashodharpur	Jashodharpur	39, 40, 43/208, 53, 54ka, 54kha, 60ka, 61, 62	Kotdwar

[F.No. 354/122/2002-TRU]

(V.Sivasubramanian)
Deputy Secretary to the Government of India

Note:- The principal notification No. 50/2003-Central Excise, dated the 10th June, 2003, was published in the Gazette of India, Extraordinary [G.S. R. 472(E), dated the 10th June, 2003] and was last amended by notification No. 27/2004-Central Excise, dated the 9th July, 2004 [G.S.R 418 (E), dated the 9th July, 2004].

29 VAISHAKHA, 1927 (SAKA)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

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Notification

No.48/ 2005-Customs

New Delhi, dated the 19th May, 2005

29 Vaishakha, 1927 (Saka)

G.S.R. (E).- WHEREAS in the matter of import of Acrylic Fibre (hereinafter referred to as the subject goods), falling under sub-heading 5501.30 or 5503.30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), originating in, or exported from, UK, Germany, Bulgaria and Brazil (hereinafter referred to as subject countries), the designated authority *vide* its final findings notification No.42/1/2001-DGAD dated the 27th August, 2002, published in the Gazette of India, Extraordinary, Part I, Section I, dated the 27th August, 2002, has come to the conclusion that-

- (a) the subject goods have been exported to India from subject countries below its normal value;
- (b) the Indian industry has suffered injury;
- (c) the injury has been caused by the dumped imports from subject countries;

And whereas on the basis of aforesaid final findings of the designated authority, the Central Government had imposed anti-dumping duty *vide* notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 104/2002-Customs, dated the 9th October, 2002, published *vide* G.S.R. 690(E), dated the 9th October, 2002 in Part II, section 3, sub-section (i) of the Gazette of India, Extraordinary, dated the 9th October, 2002;

And whereas the designated authority, *vide* its mid-term review findings notification No. 15/18/2004-DGAD dated 7th April 2005, published in the Gazette of India, Extraordinary, Part I, Section I, dated the 8th April 2005, has come to the conclusion that-

- (a) (a) Acrylic fibre has been exported to India from Germany and Bulgaria below its normal value; however, the exports from U.K. were not below the normal value and were thus not being dumped. There was no evidence of dumping from Brazil. There is no likelihood of recurrence of dumping from Brazil and UK;
- (b) (b) the domestic industry has not suffered material injury as a result of dumping from Germany and Bulgaria;
- (c) (c) there is no likelihood of recurrence of injury in case the antidumping duty imposed on import from subject countries is withdrawn;

and has recommended withdrawal of anti dumping duty on imports of acrylic fibre originating in or exported from the subject countries;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act, and rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, hereby rescinds the notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue), No. 104/2002-Customs, dated the 9th October 2002, published *vide* G.S.R. 690(E), dated the 9th October, 2002 in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, dated the 9th October 2002, except as respects things done or omitted to be done before such rescission.

[F.No.354/223/2001-TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

Notification
No. 49/ 2005-Customs

New Delhi, dated the 19th May, 2005
29 Vaishakha, 1927 (Saka)

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G.S.R. (E).- WHEREAS in the matter of import of acrylic fibre below 1.5 denier (1.65 DX) (hereinafter referred to as the subject goods), falling under sub-heading 5501.30 or 5503.30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), originating in, or exported from, Italy (hereinafter referred to as subject country), the designated authority *vide* its final findings notification No.43/1/2001-DGAD dated the 12th August, 2002, published in the Gazette of India, Extraordinary, Part I, Section I, dated the 13th August, 2002, has come to the conclusion that-

- (a) the subject goods have been exported to India from subject country below its normal value;
- (b) the Indian industry has suffered injury;
- (c) the injury has been caused by the dumped imports from subject country;

And whereas on the basis of aforesaid final findings of the designated authority, the Central Government had imposed anti-dumping duty *vide* notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 95/2002-Customs, dated the 12th September, 2002, published in Part II, section 3, sub-section (i) of the Gazette of India, Extraordinary, dated the 12th September, 2002 *vide* G.S.R. 639(E), dated the 12th September, 2002;

And whereas the designated authority, *vide* its mid-term review findings notification No. 15/17/2004-DGAD dated 19th April 2005, published in the Gazette of India, Extraordinary, Part I, Section I, dated the 20th April 2005, has come to the conclusion that-

- (d) subject goods have been exported to India from subject country below its normal value;
- (e) the domestic industry has not suffered material injury as a result of dumping of subject goods from subject country;
- (f) there is no likelihood of recurrence of injury in case the antidumping duty imposed on import dumping of subject goods from subject country is withdrawn;

and has recommended withdrawal of anti dumping duty on imports of subject goods originating in or exported from the subject country;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Customs Tariff Act, and rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, hereby rescinds the notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue), No. 95/2002-Customs, dated the 12th September, 2002, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, dated the 12th September, 2002 *vide* G.S.R. 639(E), dated the 12th September, 2002, except as respects things done or omitted to be done before such rescission.

[F.No.354/219/2001-TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

16th may 2005

Notification No.26/ 2005 - Central Excise

G.S.R. (E).- In exercise of 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 23/2003-Central Excise, dated the 31st March, 2003 which was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 266 (E), dated the 31st March, 2003, namely:-

In the said Notification,-

- (A) in the Table, against Sr. No. 1, for the entry in column (5), , the entry "1" shall be substituted;
- (B) in the Annexure, in Conditions, before Sr.No.2, the following shall be inserted, namely:-

Sr. No.	Conditions
"1.	If the goods being cleared into the Domestic Tariff Area are not exempt by the State Government from payment of sales tax or value added tax";

F.No. 354/40/2005-TRU

(V. Sivasubramanian)

Deputy Secretary to the Government of India

Note: The principal notification was published in the Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, dated the 1st March, 2005, vide No. G.S.R. 266(E), dated the 31st March, 2003 and was last amended vide notification No. 22 /2005-Central Excise, dated the 13th May, 2005 published in the Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, dated the 13th May, 2005, vide No. G.S.R. 295(E), dated the 13th May, 2005.

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY, DATED THE 16TH MAY, 2005.

26 VAISAKHA, 1927 (SAKA).

**Government of India
Ministry of Finance
(Department of Revenue)**

**New Delhi, the 16th May, 2005.
26Vaisakha, 1927 (Saka).**

NOTIFICATION

NO. 26/2005-Central Excise (N.T.)

G.S.R. (E). - In exercise of the powers conferred by rule 12 of the Central Excise Rules, 2002 and sub-rule (7) of rule 9 of CENVAT Credit Rules, 2004, and in super session of the notification of the Government of India, Ministry of Finance (Department of Revenue), No.25/2004-Central Excise (N.T.), dated the 27th September, 2004 published vide G.S.R.643 (E), dated the 27th September, 2004, the Central Board of Excise and Customs hereby specifies the following forms for the purposes of the said rules, namely :-

(A) for monthly return for production and removal of goods and other relevant particulars and CENVAT credit, the following form shall be used, namely:-

Form E.R.-1

Original/Duplicate

[See rule 12 of the Central Excise Rules, 2002 and rule 9 (7) of CENVAT Credit Rules, 2004]

M M Y Y Y Y

Return of excisable goods and availment of CENVAT credit for the month of							
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5. 5. Details of CENVAT credit availed and utilized:

Details of Credit	CEN VAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADE levied under clause 85 of Finance Bill, 2005 (Rs.)	Education Cess on excisable goods (Rs.)	Service Tax (Rs.)	Education Cess on taxable services (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Opening balance							
Credit availed on inputs on invoices issued by manufacturers							
Credit availed on inputs on invoices issued by I or II stage dealers							
Credit availed on capital goods							
Credit availed on input services							
Total credit availed							
Credit utilized for payment of duty on goods							
Credit utilized when inputs or capital goods are removed as such							
Credit utilized for payment of duty on services							
Closing balance							

6. 6. Details of other payments made:

Payments	Amount Paid (Rs.)		Challan		BSR Code	Source document No. & date
	Account current	Credit account	No.	Date		
(1)	(2A)	(2B)	(3A)	(3B)	(4)	(5)
Arrears of duty under rule 8						

Other arrears of duty																			
Interest payment under rule 8																			
Other interest payments																			
Misc. Payments																			

7. Self- assessment memorandum:

- a) I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- b) During the month, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).
- c) During the month, invoices bearing S.No. _____ to S.No. _____ were issued.

Date:

Place:
or

Name and signature of Assessee
Authorised Signatory

ACKNOWLEDGEMENT

M M Y Y Y Y

Return of excisable goods and availment of CENVAT credit for the month of																			
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D D M M Y Y Y Y

Date of receipt

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Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.
2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.
- 3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.**

For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

4. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (8) and (9) of table at serial number 3, the words 'Export under Bond' may be mentioned.

5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

6. 8-digit CETSH Number may be indicated without any decimal point.

7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	m
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimetre(s)	mm
Gram(s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	pa
Kilolitre	kl	Quintal	q
Litre(s)	l	Tonne(s)	t
Thousand in number	Tu	Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (6) of Table at serial number 3, the assessable value means,

- (a) where goods attract advalorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);
- (b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;
- (c) in case of goods for which the tariff value is fixed, such tariff value;
- (d) in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;
- (e) in case of combination of advalorem and specific duties, the transaction value under section 4 of the Act;
- (f) in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

- CENVAT- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
 SED- Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
 AED (GSI)- Additional Duty of Excise leviable under Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
 NCCD- National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended).
 AED (TTA)- Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).
 SAED- Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002.
 ADE- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.
 ADE on specified products- ADE on specified products as levied under Clause 85 of the Finance Bill, 2005.
 Education Cess on excisable goods-Education Cess on excisable goods leviable under section 91 read with section 93 of Finance (No. 2) Act, 2004 (23 of 2004).
 Service Tax- Service tax leviable under section 66 of the Finance Act, 1994 (32 of 1994).
 Cess- Cess leviable under different Cess enactments.

10. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED					
AED(GSI)					
NCCD					
AED(TTA)					
SAED					
ADE					
ADE on specified products levied under clause 85 of Finance Bill,2005					
EDUCATION CESS ON EXCISABLE GOODS					
CESS					

11. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.
12. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (11) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.
13. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (12) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.
14. The details of the challans for duty payment should be mentioned in Table at Sr.No. 4. In Table at S.No.6, separate challans should be used for pre-deposit of duty for the purpose of appellate remedy, for paying dues for approaching Settlement Commission and for other payments.
15. In column (4) of Table at serial number 6, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date.
16. In the Tables at serial numbers 4 and 6, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.

Form E.R.-3

Original/Duplicate

Duty code	Credit Account (Rs.)	Account Current (Rs.)	Challan				BSR Code	Total duty paid (Rs.) (2+3)
			No.	date				
(1)	(2)	(3)	(4A)	(4B)			(5)	(6)
CENVAT								
Other Duties								

5. 5. Details of CENVAT credit availed and utilized:

Details of Credit	CEN VAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADE levied under clause 85 of Finance Bill, 2005 (Rs.)	Education Cess on excisable goods (Rs.)	Service Tax (Rs.)	Education Cess on taxable services (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Opening balance							
Credit availed on inputs on invoices issued by manufacturers							
Credit availed on inputs on invoices issued by I or II stage dealers							
Credit availed on capital goods							
Credit availed on input services							
Total credit availed							
Credit utilized for payment of duty on goods							
Credit utilized when inputs or capital goods are removed as such							
Credit utilized for payment of duty on services							
Closing balance							

6. 6. Details of other payments made:

Payments	Amount Paid (Rs.)		Challan				BSR Code	Source document No. & date	
	Account current	Credit account	No.	Date					
(1)	(2A)	(2B)	(3A)	(3B)				(4)	(5)
Arrears of duty under rule 8									
Other arrears of duty									
Interest payment under rule 8									
Other interest payments									
Misc. Payments									

7. Self- assessment memorandum:

- a) I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- b) During the month, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).
- c) During the month, invoices bearing S.No. _____ to S.No. _____ were issued.

Date:

Place:
or

Name and signature of Assessee
Authorised Signatory

ACKNOWLEDGEMENT

M M Y Y Y Y

Return of excisable goods and availment of CENVAT credit for the month of								
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D D M M Y Y Y Y

Date of receipt

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Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

2. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.

2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.

3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.

For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

4. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (8) and (9) of table at serial number 3, the words 'Export under Bond' may be mentioned.

5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

6. 8-digit CETSH Number may be indicated without any decimal point.

7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	m
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimetre(s)	mm
Gram(s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	pa
Kilolitre	kl	Quintal	q
Litre(s)	l	Tonne(s)	t
Thousand in number	Tu	Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (6) of Table at serial number 3, the assessable value means,

(a) where goods attract ad valorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);

(b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided

under section 4A of the Act;

- (c) in case of goods for which the tariff value is fixed, such tariff value;
- (d) in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;
- (e) in case of combination of advalorem and specific duties, the transaction value under section 4 of the Act;
- (f) in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

CENVAT- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).

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NCCD- National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended).

AED (TTA)- Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).

SAED- Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002.

ADE- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.

ADE on specified products- ADE on specified products as levied under Clause 85 of the Finance Bill, 2005.

Education Cess on excisable goods-Education Cess on excisable goods leviable under section 91 read with section 93 of Finance (No. 2) Act, 2004 (23 of 2004).

Service Tax- Service tax leviable under section 66 of the Finance Act, 1994 (32 of 1994).

Cess- Cess leviable under different Cess enactments.

10. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED					
AED(GSI)					
NCCD					
AED(TTA)					
SAED					
ADE					
ADE on specified products levied under clause 85 of Finance Bill,2005					
EDUCATION CESS ON EXCISABLE GOODS					
CESS					

11. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.

12. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (11) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.

13. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (12) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.

14. The details of the challans for duty payment should be mentioned in Table at Sr.No. 4. In Table at S.No.6, separate challans should be used for pre-deposit of duty for the purpose of appellate remedy, for paying dues for approaching Settlement Commission and for other payments.

16. In column (4) of Table at serial number 6, specify the Order-in-Original number and date relating to the

payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date.

17. 17. In the Tables at serial numbers 4 and 6, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.

[F.No. 201/58/2004-CX.6]

(Neerav Kumar Mallick)
Under Secretary to the Government of India

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA (EXTRAORDINARY), DATED THE
17TH MAY, 2005.
27, VAISAKHA, 1927 (SAKA)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 17th May, 2005.

NOTIFICATION
NO. 46 /2005-CUSTOMS

G.S.R. 320 (E) : In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below shall be amended or further amended, as the case may be, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :-

Table

Sl. No.	Notification No. and date	Amendment
(1)	(2)	(3)
1.	43/2002-CUSTOMS, dated the 19 th April, 2002.	In the said notification, in condition (iv), - (a) for the words "Jamnagar and Muldwarka", the words "Bedi (including Rozi –Jamnagar), Muldwarka and Porbander" shall be substituted; (b) (b) for the words "Nagpur and Cochin", the words "Nagpur, Cochin and Rajasansi (Amritsar)" shall be substituted. (c) (c) for the words "Petrapole and Mahadipur", the words "Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act 1962 (52 of 1962)" shall be substituted.

2.	45/2002-CUSTOMS, dated the 22nd April, 2002.	<p>In the said notification, in condition (iv), -</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p>(c) (c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act 1962 (52 of 1962)” shall be substituted.</p>
3.	46/2002-CUSTOMS, dated the 22 nd April, 2002.	<p>In the said notification, in condition (iv), -</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p>(c) (c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p>
4.	47/2002-CUSTOMS, dated the 22 nd April, 2002.	<p>In the said notification, in condition (6), -</p> <p>(a) for the words ““Jamnagar and Muldwarka””, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) (b) for the words “Trivandram and Varanasi”, the words “Trinandram, Varanasi and Rajasansi (Amritsar)” shall be substituted.</p> <p>(c) (c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p>
5.	53/2003-CUSTOMS, dated the 1 st April, 2003.	<p>In the said notification, in condition (5), -</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted.</p> <p>(c) (c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p>

6.	54/2003-CUSTOMS, dated the 1 st April, 2003.	<p>In the said notification, in condition (4), -</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p>(c) (c) for the words “Petrapole and Mahadipur”, the words Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act 1962 (52 of 1962)” shall be substituted.</p>
7.	55/2003-CUSTOMS, dated the 1 st April, 2003.	<p>In the said notification, in condition (5), -</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi -Jamnagar, Muldwarka and Porbander” shall be substituted;</p> <p>(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted.</p> <p>(c) (c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act 1962 (52 of 1962)” shall be substituted.</p>
8.	56/2003-CUSTOMS. dated the 1 st April, 2003.	<p>In the said notification, in condition (6), -</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p>(c) (c) for the words “Petrapole and Mahadipur”, the words Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act 1962 (52 of 1962)” shall be substituted.</p>
9.	90/2004-CUSTOMS dated the 10 th September, 2004.	<p>In the said notification, in condition (iv),-</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p>(c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p>

<p>10.</p>	<p>91/2004-CUSTOMS dated the 10th September, 2004.</p>	<p>In the said notification,-</p> <p>(1) in the opening paragraph, for the words “additional duties leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely; -“ the following shall be substituted namely,-</p> <p style="padding-left: 40px;">“additional duty, safeguard duty and anti-dumping duty leviable thereon respectively under sections 3,8B and 9A of the said Customs Tariff Act,-</p> <p style="padding-left: 40px;">Provided that exemption from safeguard duty and anti-dumping duty shall not be available in respect of materials required for final goods as defined in clause (a),(b),(c),(h) and (i) of the explanation to this notification,-</p> <p style="padding-left: 40px;">subject to the following conditions, namely,-“</p> <p>(2) in condition (v), after the first proviso and the entries relating thereto, the following proviso shall be inserted, namely, -</p> <p style="padding-left: 40px;">“Provided further that where the Bond filed under condition (iii) against the said licence, has been redeemed by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, the unutilised material may be transferred to any other manufacturer for processing under actual user condition after complying the central excise procedure relating to Job Work “.</p> <p>(3) in condition (vi),-</p> <p style="padding-left: 40px;">(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p style="padding-left: 80px;">(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p style="padding-left: 80px;">(c) (c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p>
<p>11.</p>	<p>92/2004-CUSTOMS dated, the 10th September, 2004.</p>	<p>In the said notification,</p> <p>(1) in condition (ii), the following proviso shall be inserted at the end, namely :-</p> <p style="padding-left: 40px;">“Provided that transfer of goods may be allowed subject to actual user condition within the group company or managed hotels as defined in paragraph 9.28 and paragraph 9.36 respectively of the Foreign Trade Policy, as the case may be.”</p> <p>(2) in condition (iv),-</p> <p style="padding-left: 40px;">(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p style="padding-left: 80px;">(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p style="padding-left: 80px;">(c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p>

12.	93/2004-CUSTOMS dated the 10 th September, 2004.	<p>In the said notification, -</p> <p>(1) in condition (iv),-</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p>(c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p> <p>(2) in condition (vii), the following proviso shall be inserted at the end, namely :-</p> <p>“Provided further that where the Bond filed under condition (iii) against the said licence has been redeemed by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, the unutilised material may be transferred to any other manufacturer for processing under actual user condition after complying the central excise procedure relating to Job work”.</p>
13.	94/2004-CUSTOMS dated the 10 th September, 2004.	<p>In the said notification,-</p> <p>(1) in condition (1), the words “holding star export house certificate issued” shall be omitted.</p> <p>(2) in condition (6),-</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) (b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p>(c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p> <p>(3) in condition (10) and the entries relating thereto, the following proviso shall be inserted at the end, namely:-</p> <p>“Provided further that where the Bond filed under condition (4) against the said licence has been redeemed by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, the unutilised material may be transferred to any other manufacturer for processing under actual user condition after complying the central excise procedure relating to Job work”.</p>

14.	96/2004-CUSTOMS dated the 17 th September, 2004.	<p>In the said notification, in condition (iv) -</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p>(c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p>
15.	97/2004-CUSTOMS dated the 17 th September, 2004.	<p>In the said notification,</p> <p>(1) in condition (2),-</p> <p>(a) after the second proviso and the entries relating thereto, and before the 3rd proviso, and the entries relating thereto, the following proviso shall be inserted, namely :-</p> <p>“Provided also that where the capital goods are imported by agro units, the export obligation shall be fixed equivalent to 6 times the duty saved on the goods imported as may be specified on the licence, or for such higher sum as may be fixed by the licensing authority, within a period of 12 years from the date of issue of the licence.”</p> <p>(b) in the 4th proviso, for the words “technological upgradation”, the words “technological upgradation or by small scale industry units as defined in paragraph 5.1 of the Foreign Trade Policy, as the case may be,” shall be substituted.</p> <p>(2) after condition (4) and the entries relating thereto, the following condition shall be inserted, namely:-</p> <p>“(4A) where the importer fulfils 75% or more of the export obligation as specified in condition (2) within half of the period specified for export obligation as mentioned in condition (2), his balance export obligation shall be condoned and he shall be treated to have fulfilled the entire export obligation.</p> <p>(3) in the first proviso to condition (5), for the words “a service provider”, the words “not registered with central excise or if he is a service provider, as the case may be,” shall be substituted.</p> <p>(4) in condition (6),-</p> <p>(a) for the words “Jamnagar and Muldwarka”, the words “Bedi (including Rozi –Jamnagar), Muldwarka and Porbander” shall be substituted;</p> <p>(b) for the words “Nagpur and Cochin”, the words “Nagpur, Cochin and Rajasansi (Amritsar)” shall be substituted;</p> <p>(c) for the words “Petrapole and Mahadipur”, the words “Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962)” shall be substituted.</p> <p>(5) after condition (6) and the entries relating thereto, the following proviso shall be inserted, namely :-</p> <p>“Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified</p>

		by him, permit import and export through any other sea-port, airport, inland container depot or through a land customs station” (6) In the “Explanation”, in sub-clause (ii) of clause (4), after the fourth proviso and the entries relating thereto, the following proviso shall be inserted, namely :- “Provided also that payments received against counter sales in freely convertible foreign exchange through banking channels as per the Reserve Bank of India guidelines shall be counted for fulfilment of export obligation in the case of service providers in the retail sector”.
16.	32/2005-CUSTOMS dated, the 8 th April, 2005.	In the said notification, in condition (5), for the words “Jamnagar”, the words and brackets “Bedi (including Rozi – Jamnagar)” shall be substituted.

[F.NO.605/50/2005-DBK]

SD/-

(H. K. PRASAD)

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

Note - The principal notification No.43/2002-Customs, dated the 19th April, 2002 was published in the Gazette of India Extraordinary vide GSR 292 (E), dated the 19th April, 2002 and was lastly amended by Notification No.63/2004-Customs, dated the 14th May, 2004 vide GSR 314 (E), dated the 14th May, 2004. The principal notification No.45/2002-Customs, dated the 22nd April, 2002 was published in the Gazette of India Extraordinary vide GSR 298 (E), dated the 22nd April, 2002 and was lastly amended by Notification No.27/2005-Customs, dated the 2nd March, 2005 vide GSR 148 (E), dated the 2nd March, 2005. The principal notification No.46/2002-Customs, dated the 22nd April, 2002 was published in the Gazette of India Extraordinary vide GSR 299 (E), dated the 22nd April, 2002 and was lastly amended by Notification No.63/2004-Customs, dated the 14th May, 2004 vide GSR 314 (E), dated the 14th May, 2004. The principal notification No.47/2002-Customs, dated the 22nd April, 2002 was published in the Gazette of India Extraordinary vide GSR 300 (E), dated the 22nd April, 2002 and was lastly amended by Notification No.63/2004-Customs, dated the 14th May, 2004 vide GSR 314 (E), dated the 14th May, 2004. The principal notification No.53/2003-Customs, dated the 1st April, 2003 was published in the Gazette of India Extraordinary vide GSR 277 (E), dated the 1st April, 2003 and was lastly amended by Notification No. 63/2004-Customs vide GSR 314 (E), dated the 14th May, 2004. The principal notification No.54/2003-Customs, dated the 1st April, 2003 was published in the Gazette of India Extraordinary vide GSR 278 (E), dated the 1st April, 2003 and was lastly amended by Notification No.63/2004-Customs, dated the 14th May, 2004. The principal notification No.55/2003-Customs, dated the 1st April, 2003 was published in the Gazette of India Extraordinary vide GSR 279 (E), dated the 1st April, 2003 and was lastly amended by Notification No.63/2004-Customs, dated the 14th May, 2004 vide GSR 314(E) dated 14th May, 2004. The principal notification No.56/2003-Customs, dated the 1st April, 2003 was published in the Gazette of India Extraordinary vide GSR 280 (E), dated the 1st April, 2003 and was lastly amended by Notification No.63/2004-Customs, dated the 14th May, 2004. The principal notification No.90/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India Extraordinary vide GSR 603 (E), dated the 10th September, 2004. The principal notification No.91/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India Extraordinary vide GSR 604 (E), dated the 10th September, 2004. The principal notification No.92/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India Extraordinary vide GSR 605 (E), dated the 10th September, 2004. The principal notification No.93/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India Extraordinary vide GSR 606 (E), dated the 10th September, 2004. The principal notification No.94/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India Extraordinary vide GSR 607 (E), dated the 10th September, 2004. The principal notification No.96/2004-Customs, dated the 17th September, 2004 was published in the Gazette of India Extraordinary vide GSR 619 (E), dated the 17th September, 2004 and was last amended by Notification No. 27/2005-Customs, dated the 2nd March, 2005 vide GSR 148 (E), dated the 2nd March, 2005. The principal notification No.97/2004-Customs, dated the 17th September, 2004 was published in the Gazette of India Extraordinary vide GSR 620(E), dated the 17th September, 2004 and was last amended by Notification No. 27/2005, dated the 2nd March, 2005. The principal notification No.32/2005-Customs, dated the 8th April, 2005 was published in the Gazette of India Extraordinary vide GSR 222(E) dated, the 8th April, 2005.

TO BE PUBLISHED IN PART II SECTION 3, SUB_SECTION (i) OF THE GAZETTE OF INDIA (EXTRAORDINARY), DATED THE 17TH MAY, 2005

**27, VAISAKHA, 1927 (SAKA)
GOVERNMENT OF INDIA**

**MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

New Delhi, the 17th May, 2005

**NOTIFICATION
No. 47/2005-CUSTOMS**

GSR 321 (E) In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated the 1st March, 2002, which was published in the Gazette of India, Extraordinary vide GSR 118(E), dated the 1st March, 2002, namely :-

In the said notification,-

(i) (i) in the Table, after Sr.No.508 and the entries relating thereto, the following Sr.No. and entry shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"509	Any chapter	The goods specified in List 50 used in the processing of sea-food.	Nil	Nil	-

(ii) after List 49 and the entries relating thereto, the following list shall be inserted at the end, namely,-

List 50 (See Sr.No.509 of the Table)

1. 1. Breadcrumbs
2. 2. Batter
3. 3. Flavouring Oil
4. 4. Food Colours
5. 5. Monosodium Glutamate
6. 6. Flavouring extracts, and sauces
7. 7. Pre-formed HIPS Containers
8. 8. Polyurethane and Polystyrene containers meeting buyers' requirements
9. 9. Printed Plastic Pouches for Packing buyers brand
10. 10. Food grade Phosphates
11. 11. Food tenderizers
12. 12. Food enzymes
13. 13. Food marinates

[F. No.605/50/2005-DBK]

Sd/-

(H.K. PRASAD)

Under Secretary to the Government of India.

Note :

The notification No.21/2002-Customs, dated the 1st March, 2002 was published in the Gazette of India, Extraordinary vide GSR 118 (E), dated the 1st March, 2002 and was last amended by Notification No.37/2005-Customs dated, the 2nd May, 200 published vide GSR 263(E), dated the 2nd May, 2005.

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY, DATED THE 16TH MAY, 2005

26 VAISAKHA, 1927 (SAKA)

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

New Delhi, dated the 16th May, 2005

26 Vaisakha, 1927 (Saka)

NOTIFICATION

No. 45/ 2005-CUSTOMS

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods produced or manufactured in a special economic zone and brought to any other place in India in accordance with the provisions of the Foreign Trade Policy 2004-2009, from the whole of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975):

Provided that no such exemption shall be applicable if such goods, when sold in domestic tariff area, are exempted by the State Government from payment of sales tax or value added tax.

Explanation.- For the purposes of this notification, "special economic zone" means the special economic zones notified by the Government of India, under section 76A of the Customs Act, 1962 (52 of 1962).

[F.No. 354 /40 / 2005-TRU]

(V. Sivasubramanian)

Deputy Secretary to the Government of India