

F.NO. 202/01/98-CX.6  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

New Delhi, 24th May, 2000

**Subject: Price declaration — Rule 173C of C.Ex. Rules, 1944 - modified for commodities notified under Section 4A**

It is directed to refer to the Board's Circular No. 459/25/99-CX dated 8.6.99 whereby the "Proforma of Declaration" under rule 173C relating to commodities notified under section 4A has been specified. Your attention is drawn to Note (2) in the Said Proforma (which was based on erstwhile Explanation 2 to section 4A) wherein it is mentioned that in case of different retail sale price for different regions/States, the highest of all such retail sale prices shall be mentioned in Column 5 of the Declaration". Now, in the Finance Act, 2000, which came into effect from 12<sup>th</sup> May, 2000, the explanation 2 to section 4A has been modified. It reads as under:

"(a) Where on the package of any excisable goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price for the purposes of this section.

(b) Where different retail sale prices are declared on different packages for the sale of any excisable goods in packaged form in different areas, each such retail sale/price shall be the retail sale price for the purpose of valuation of the excisable goods intended to be sold in the area to which the retail sale price relates".

2. In view of the aforesaid amendment in section 4A, it has been decided by the Board to omit Note (2) in the "Proforma of Declaration" specified under Circular No. 459/25/99-CX dated 8.6.99 with effect from 12<sup>th</sup> May, 2000. Wherever necessary, the assessee may file a fresh declaration as per new provisions.