

**Notification No. 19 /2001-Central Excise (N.T.)**

In exercise of the powers conferred by sub-rule (2) of rule 174 of the Central Excise Rules, 1944, the Central Board of Excise and Customs, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment, in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 27/92-Central Excise (N.T.), dated the 9th October, 1992.

In the said notification, the following shall be added at the end, namely:-

"Provided that in respect of goods falling under Chapter 62 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the manufacturer shall authorize the job worker, who has been authorized to pay the duty of excise leviable on such goods on his behalf under rule 7AA, to furnish information including the retail sale price at which such goods are sold in order to enable determination of tariff value of such goods under sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944) or any notification issued thereunder.

*Explanation* .- For the purposes of this notification, "retail sale price" means the maximum price at which the excisable goods may be sold in packaged form 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 for such sale."

2. This notification shall come into force on the 1st day of May, 2001.

(G.D.Lohani)

Under Secretary to the Government of India

F.No. B-4/5/2001-TRU

Note.- The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 27/92-Central Excise (N.T.), dated the 9th October, 1992 [G.S.R. (E), dated the 9th October, 1992].