

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 31st March, 2000
11 Chaitra, 1922 (Saka)

NOTIFICATION

No. 23/2000-Central Excise (N.T), dated 31-3-2000.

In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, (the Central Government 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 further amended, with effect from 1st April, 2000, in the manner specified in the corresponding entry in column (3) of the said Table.

TABLE

Sl.No.	Notification No. and date	Amendment															
(1)	(2)	(3)															
1.	41/94- Central Excise (N.T) dated -22nd September, 1994	In the Table, in column (2), clauses (c) and (d) shall be omitted.															
2.	42/94- Central Excise (N.T.) dated the 22nd September, 1994	<p>(i) In the <i>Explanation IV</i>, for the letter and words "D = Rate of excise duty per chamber of processing factory in the month in which processed textile fabrics were cleared from such factory for export", the letter and words "D = Rate of excise duty per chamber of processing factory in the month in which such processed textile fabrics were manufactured in that factory" shall be substituted;</p> <p>(ii) for the Table, the following Table shall be substituted, namely: -</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <th colspan="3">TABLE</th></tr> <tr> <th>Sl.No</th><th>Description</th><th>Extent of rebate</th></tr> <tr> <th>(1)</th><th>(2)</th><th>(3)</th></tr> <tr> <td>1.</td><td>Materials (other than materials mentioned in serial numbers 2) used in the manufacture of export goods</td><td>Whole</td></tr> <tr> <td>2.</td><td>Processed textile fabrics falling under heading Nos. 52.07, 52.08, 52.09, 54.06, 54.07, 55.11, 55.12, 55.13, 55.14 or processed fabrics of cotton or man-made fibres, falling under heading Nos. or sub-heading Nos. 58.01, 58.02, 5806.10, 5806.40, 6001.12, 6001.22, 6001.92, 6002.20, 6002.30, 6002.43 or 6002.93 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on which duty of excise has been paid under section 3A of the Central Excise Act, 1944 (1 of 1944)</td><td> <p>(a) "monthly average rate of rebate" per square metre subject (of a maximum of Rs. 2 per square meter, where processed textile fabrics are manufactured in a factory which paid duty at the rate of Rs. 2 lakh per chamber per month or at the rate of Rs. 3 lakh per chamber per month with an option for re-determination of duty, or</p> <p>(b) "monthly average rate of rebate per square meter subject to a maximum of Rs. 2.5 per square metre where processed textile fabrics are manufactured in a factory which paid duty at the rate of Rs. 2.5 lakh per chamber per month or at the rate of Rs. 3.5 lakh per chamber per month with an option for re-determination of duty.</p> </td></tr> </table>	TABLE			Sl.No	Description	Extent of rebate	(1)	(2)	(3)	1.	Materials (other than materials mentioned in serial numbers 2) used in the manufacture of export goods	Whole	2.	Processed textile fabrics falling under heading Nos. 52.07, 52.08, 52.09, 54.06, 54.07, 55.11, 55.12, 55.13, 55.14 or processed fabrics of cotton or man-made fibres, falling under heading Nos. or sub-heading Nos. 58.01, 58.02, 5806.10, 5806.40, 6001.12, 6001.22, 6001.92, 6002.20, 6002.30, 6002.43 or 6002.93 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on which duty of excise has been paid under section 3A of the Central Excise Act, 1944 (1 of 1944)	<p>(a) "monthly average rate of rebate" per square metre subject (of a maximum of Rs. 2 per square meter, where processed textile fabrics are manufactured in a factory which paid duty at the rate of Rs. 2 lakh per chamber per month or at the rate of Rs. 3 lakh per chamber per month with an option for re-determination of duty, or</p> <p>(b) "monthly average rate of rebate per square meter subject to a maximum of Rs. 2.5 per square metre where processed textile fabrics are manufactured in a factory which paid duty at the rate of Rs. 2.5 lakh per chamber per month or at the rate of Rs. 3.5 lakh per chamber per month with an option for re-determination of duty.</p>
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3.	50/94-Central Excise (N.T.), dated the 22nd September, 1994	In the said notification, for the words, figures and letter "Heading Nos. 52.07, 52.08, 52.09, 54.06, 54.07, 55.11, 55.12, 55.13, 55.14 or processed textile fabrics of cotton or man-made fibres, falling under heading Nos.58.01, 58.02, 58.06 (except sub-heading No.5806.20), 60.01 or 60.02 (except sub-heading No. 6002.10), of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and on which duty of excise has been paid under section 3A of the Central Excise Act, 1944 (1 of 1944), non-alloy steel ingots and billets falling under sub-heading numbers 7206.90 and 7207.90 of the Central Excise Tariff Act, 1985 (5 of 1986), and non-alloy steel hot re-rolled products falling under sub-heading numbers 7211.11, 7211.19, 7211.30, 7211.52, 7211.59, 7211.60, 7211.92, 7211.99, 7213.90, 7214.90, 7215.90, and 7216.90 of the Central Excise Tariff Act, 1985 (5 of 1986)", the words, figures and letter "Heading Nos. 52.07, 52.08, 52.09, 54.06, 54.07, 55.11, 55.12, 55.13, 55.14, or processed textile fabrics of cotton or man-made fibres, falling under Heading Nos. or sub-heading Nos. 58.01, 58.02, 5806.10, 5806.40, 6001.12, 6001.22, 6001.92, 6002.20, 6002.30, 6002.43 or 6002.93 of the First Schedule to the Central excise Tariff Act, 1985 (5 of 1986)", shall be substituted.														
4.	31/98-Central Excise (N.T.), dated the 24th August, 1998	<p>In the said notification,-</p> <p>(i) in the proviso, clause (ii) shall be omitted;</p> <p>(ii) in the <i>Explanation</i>, for the letter and words "D = Rate of excise duty per chamber of processing factory in the month in which processed textile fabrics were cleared from such factory for export", the letter and words "D = Rate of excise duty per chamber of processing factory in the month in which such processed textile fabrics were manufactured in that factory" shall be substituted;</p> <p>(iii) for the table, the following Table shall be substituted, namely: -</p> <p style="text-align: center;">TABLE</p> <table><tr><th>Sl.No.</th><th>Description</th><th>Extent of Rebate</th></tr><tr><th>(1)</th><th>(2)</th><th>(3)</th></tr><tr><td>1.</td><td>Processed textile fabrics falling heading Nos. 52.07, 52.08, 52.09, 54.06, 54.07, 55.11, 55.12, 55.13, 55.14 or processed textile fabrics of cotton or man-made fibres, falling under heading Nos. or sub-heading Nos. 58.01, 58.02, 5806.10, 5806.40, 6001.12, 6001.22, 6001.92, 6002.20, 6002.30, 6002.43, 6002.93 or of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on which duty of excise has been paid under section 3A of the Central Excise Act, 1944 (1 of 1944)</td><td>(a) "monthly average rate of rebate" per square metre subject to a maximum of Rs. 2 per square metre where processed textile fabrics are manufactured in a factory which paid duty at the rate of Rs. 2 lakh per chamber per month or at the rate of Rs. 3 lakh per chamber per month with an option for re-determination of duty, or (b) "monthly average rate of rebate" per square metre subject to a maximum of Rs. 2.5 per square metre where processed textile fabrics are manufactured in a factory which paid duty at the rate of Rs. 2.5 lakh per chamber per month or at the rate of Rs. 3.5 lakh per chamber per month with an option for re-determination of duty."</td></tr><tr><td></td><td></td><td></td></tr></table>			Sl.No.	Description	Extent of Rebate	(1)	(2)	(3)	1.	Processed textile fabrics falling heading Nos. 52.07, 52.08, 52.09, 54.06, 54.07, 55.11, 55.12, 55.13, 55.14 or processed textile fabrics of cotton or man-made fibres, falling under heading Nos. or sub-heading Nos. 58.01, 58.02, 5806.10, 5806.40, 6001.12, 6001.22, 6001.92, 6002.20, 6002.30, 6002.43, 6002.93 or of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on which duty of excise has been paid under section 3A of the Central Excise Act, 1944 (1 of 1944)	(a) "monthly average rate of rebate" per square metre subject to a maximum of Rs. 2 per square metre where processed textile fabrics are manufactured in a factory which paid duty at the rate of Rs. 2 lakh per chamber per month or at the rate of Rs. 3 lakh per chamber per month with an option for re-determination of duty, or (b) "monthly average rate of rebate" per square metre subject to a maximum of Rs. 2.5 per square metre where processed textile fabrics are manufactured in a factory which paid duty at the rate of Rs. 2.5 lakh per chamber per month or at the rate of Rs. 3.5 lakh per chamber per month with an option for re-determination of duty."			
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5.	33/98-Central Excise (N.T.), dated the 24th August, 1998	(i) In the <i>Explanation</i> for the letter and words "D = Rule of excise duty per chamber of processing factory in the month in which processed textile fabrics were cleared from such factory for export", the letter and words "D = Rate of excise duty per chamber of processing factory in the month in which such processed textile fabrics were manufactured in that factory shall be substituted;		
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(P.K. Sinha)
Under Secretary to the Government of India

F.No.209/15/2000-CX.6

Footnote:

(1) Notification No.3 1/98-Central Excise (N.T.), dated 24th August, 1998 was published in the Gazette, of India vide GSR 516(E), dated 24th August, 1998 and was last amended vide notification No. 1 1/99-Central Excise (N.T) dated 16th February, 1999 [GSR 112(H), dated 16th February, 1999];

(2) Notification No.42/94-Central Excise (N.T.), dated 22nd September, 1994 was published in the Gazette of India vide GSR 701(E), dated 22nd September, 1994 and was last amended vide notification No.12/99-Central Excise (N.T), dated 16th February, 1999 [GSR 113(E), dated 16th February, 1999];

(3) Notification No.33/98-Central Excise (N.T.), dated 24th August, 1998 was published in the Gazette of India vide GSR 518(E), dated 24th August, 1998 and was last amended vide notification No.13/99-Central Excise (N.T), dated 16th February, 1999 [GSR 114(E), dated 16th February, 1999];

(4) Notification Nos.41/94-Central Excise (N.T.) dated 22nd September, 1994 was published in the Gazette of India vide GSR 709(E) dated 22nd September, 1994 and was last amended vide notification No.14/99-Central Excise (N.T), dated 16th February, 1999 [GSR 115(E), dated 16th February, 1999].

(5).Notification No-50/94-Central Excise (N.T.), dated 22nd September, 1994 was published in the Gazette of India vide GSR 709(E) dated 22nd September, 1994 and was last amended vide notification No.14/99-Central Excise (N.T), dated February, 1999 [GSR 115(E), dated 16th February, 1999].

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