

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (I) OF THE GAZETTE OF INDIA, EXTRAORDINARY,

DATED THE 5th JUNE, 2000

15 JYAISTHA, 1922, (SAKA)

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

NEW DELHI, dated the 5th June, 2000
15 Jyaistha, 1922, (saka)

NOTIFICATION

No. 42/2000-Central Excise (N.T.), dated 5-6-2000.

In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) the Central Government hereby makes the following rules further to amend the Central Excise Rule, 1944 namely:-

1. These rules may be called the Central Excise Rules (Ninth Amendment) Rules, 2000.

2. In rule 49 of the Central Excise Rules, 1944 after sub-rule (1), following sub-rule shall be inserted, namely:-

"(1A) The manufacturer shall, on demand, pay the duty leviable on any goods which are not accounted for in the manner specifically provided in these rules, or which are not shown to the satisfaction of the proper officer to have been lost or destroyed by natural causes or by unavoidable accident during handling or storage in such store-room or other improved premises.

Provided that the proper officer may not demand duty due on any goods claimed by the manufacturer as unfit for consumption or for marketing subject to such conditions as may be imposed by the Commissioner by order in writing."

(Prashant Kumar Sinha)
Under Secretary to the Government of India

F.No. 345/5/2000-TRU

Note: The principal rules were published in the Gazette of India, Extraordinary, vide notification No. IV. D-CE, dated the 28th February, 1944 and were last amended by the notification of the Ministry of Finance (Department of Revenue), No.38/2000-Central Excise (N.T.) dated the 12th May, 2000 G.S.R.445(E), dated the 12th May, 2000