10/23/2018 Circulars-1998

Skip to main content Home

About Us









Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India



News Flash

Chairman's Desk

Taxpayer Assistance

Departmental Officers

Swachhata Action Plan

Indian AEO Programme

Stakeholder Consultation

Exchange Rate Notifications

Notifications of Central Excise

Notifications of Service Tax

Notifications of Customs

Public Information

Legal Affairs

AAR/ D.G. Audit

Quick Links

GST Awareness | GSTP Exam Registration

Cental Excise

Customs

Circulars/Instructions

Central Excise Service Tax

Seeks to supersede Notification No.8/2017 - Integrated Tax, dated 14.09.2017 Click here

Tenders/Auctions News & Media

Contact us

View all

Circular No. 406/39/98-CX dated 7/7/1998

F.No. 209/37/98-CX.6

Government of India Ministry of Finance Department of Revenue

Central Board of Excise & Customs, New Delhi

Subject: Central Excise - Modification of Simplified export procedure for exempted units consequent upon issue of Notification No. 22/98-CE(NT) dated June, 1998 - regarding-I am directed to draw your attention to Board"s Circular No. 212/46/96-CX dated 20.5.96 from F.No. 209/16/96-CX.6 whereby the units

exempted from obtaining registration under rule 174 of the Central Excise Rules, 1944 have been provided a Simplified Export Procedure. Your attention is also drawn to Notification No. 22/98-CE(NT) dated 4th June, 1998 whereby for specified categories of small scale manufacturers availing exemption based on value of clearances, filing of declaration has been dispensed with. In that case, such manufacturers will not possess "Declarant"s Code Number".

- Considering the changed scenario, it has been decided by the Board that mentioning of "Declarant"s Code Number" would not be required where a small manufacturer is exempted from filing declaration under the notification number 22/98-CE(NT) dated 4th June, 1998.
- The term "exemption limit" used in the aforesaid Circular refers to the full exemption limit. The term "full exemption limit" has already been defined in the notification no. 22/98-CE(N.T.) dated 4.6.98. For example, under notification no. 8/98-CE dated 2.6.98, the full exemption limit is Rs. 50 lakhs. In that case, the small scale manufacturers having value of clearances below Rs. 40 lakhs in a year can follow the Simplified Export Procedure Contained in Circular No. 212/46/96-CX without mentioning the Declarant's Code Number.
- The Circular No. 212/46/96-CX dated 20.5.96 stands modified to the above effect only.

Sd/-(P.K. Sinha) Under Secretary (CX.6)



Exchange Rate Notifications Notifications of Customs

Notifications of Central Excise



Sitemap

Website Policies

Feedback

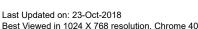


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