



# Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India



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## News Flash

Seeks to supersede Notification No.8/2017 – Integrated Tax, dated 14.09.2017 [Click here](#) Last date [View all](#)

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**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".

2. 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.

3. 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.

4. 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)

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Last Updated on: 23-Oct-2018

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