



# Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India



	<a href="#">About Us</a>	<a href="#">G S T</a>	<a href="#">GST Awareness</a>	<a href="#">GSTP Exam Registration</a>	<a href="#">Customs</a>	<a href="#">Central Excise</a>	<a href="#">Service Tax</a>	<a href="#">Tenders/Auctions</a>	<a href="#">News &amp; Media</a>	<a href="#">Contact us</a>
--	--------------------------	-----------------------	-------------------------------	--	-------------------------	--------------------------------	-----------------------------	----------------------------------	----------------------------------	----------------------------

## News Flash

Nomination For Two-Days' Training Programme for officers of the rank of Commissioner, Principal [View all](#)

### Chairman's Desk

### Taxpayer Assistance

### Departmental Officers

### Swachhata Action Plan

### Indian AEO Programme

### Public Information

### Stakeholder Consultation

### Legal Affairs

### AAR/ D.G. Audit

[Home](#) [Central Excise](#) [Circulars/Instructions](#) [Circulars-1999](#)Circular No. 456/22/99-CX  
dated 18/5/1999

F.No. 134/5/98-CX.4

Government of India  
Ministry of Finance, Department of Revenue,  
New Delhi

Subject : Central Excise - Scope of word "site" appearing in Notification No. 5/98-CE dated 2.6.98 (S.No.182 (iii))- Clarification regarding

Representation have been received from the trade regarding difficulties faced in availing of benefit of exemption applicable of goods manufactured at the site of construction for use in construction work at such site vide Notification No. 5/98-CE dated 2.6.98 (S.No.182). It has been stated that the beams / girders or other fabrication work are not presently manufactured at the site due to traffic problems it could cause (especially in case of flyovers at busy road junctions). Therefore, a separate off road site away from the main site is allotted to the construction company to carry out pre-casting (manufacturing) of beams and girders so that the traffic is not affected. The field formations are denying that exemption on the ground that the off road site, which is used for manufacture is not the site of construction.

2. The matter has been examined by the Board. It has been decided that the expression "site" may not be given a restrictive meaning and shall include any premises made available to the manufacturer of goods falling under heading No. 68.07 of the Schedule to the Central Excise Tariff Act, 1985 by way of a specific mention in the contract/agreement for such construction work, provided that the goods manufactured at such premises are solely used in the said construction work only.

3. This will apply mutatis mutandis to the sub heading No. 7308.50 of the Schedule to the Central Excise Tariff Act, 1985.

Sd/-  
(Waman Parikh)  
Under Secretary to the Govt. of India

## Quick Links

[Exchange Rate Notifications](#)[Notifications of Customs](#)[Notifications of Central Excise](#)[Notifications of Service Tax](#)[Exchange Rate Notifications](#)[Notifications of Customs](#)[Notifications of Central Excise](#)[Sitemap](#)[Website Policies](#)[Feedback](#)[Help](#)

Follow Us



Last Updated on: 25-Oct-2018

Best Viewed in 1024 X 768 resolution, Chrome 40

© This is the official website of Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India.