

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
CHENNAI II COMMISSIONERATE
692 MHU COMPLEX NANDANAM CHENNAI-35**

Trade Notice No: 1/2004

Dated: .1.2004

Sub: Communication of Notifications – Reg.

Please find enclosed herewith, copies of following notifications for information and necessary action.

1. Notification No: 1/2004 – CE (NT) dated.8.1.2004 communicating Central Excise (Amendment) Rules, 2004
1. Notification No: 2/2004 – CE dated 8.1.2004 amending Notifications 6/2002-CE dt.1.3.2002.
1. Notification No: 3/2004 - CE dated 8.1.2004

The contents of this trade notice may please be brought to the notice of all constituent members of your association in general and manufactures in particular.

(Issued from File C. No:IV/16/504/2004 –Tech)

**(K.R. UDAY BHASKAR)
ADDL. COMMISSIONER (TECH)**

To
Trade and Department (As per mailing list)

8th January, 2004

Notification No. 1/2004-Central Excise (N.T.)

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 Rules, 2002, namely:-

1. (1) These rules may be called the Central Excise (Amendment) Rules, 2004.
- (2) They shall come into force on the 9th day of January, 2004.

2. In the Central Excise Rules, 2002, after rule 16A, the following rules shall be inserted namely :-

‘16B. Special procedure for removal of semi-finished goods for certain purposes.- The Commissioner of Central Excise may by special order and subject to conditions as may be specified by the Commissioner of Central Excise, permit a manufacturer to remove excisable goods which are in the nature of semi-finished goods, for carrying out certain manufacturing processes, to some other premises and to bring back such goods to his factory, without payment of duty, or to some other registered premises and allow these goods to be removed on payment of duty or without payment of duty for export from such other registered premises. 16C. Special procedure for removal of excisable goods for carrying out tests.- The Commissioner of Central Excise may, by special order and subject to such conditions as may be specified by the Commissioner of Central Excise, permit a manufacturer to remove excisable goods manufactured in his factory for carrying out tests to some other premises and to bring back such goods to his factory, without payment of duty, or to some other registered premises and allow these goods to be removed on payment of duty, or without payment of duty for export from such other registered premises: Provided that this rule shall not apply to the goods known as “prototypes” which are sent out for trial or development test.’

Neerav Kumar Mallick
Under Secretary To The Government Of India

F.No.201/102/2003-CX.6

Footnote : The principal rules were published in the Gazette of India vide notification no.4/2002-CE(N.T.) dated 1st March, 2002 [GSR 143(E) dated the 1st March, 2002] and were last amended vide notification no.69/2003-CE(N.T.) the 15th September, 2003 [GSR 742(E) dated 15th September, 2003].

8th January, 2004.

8th January, 2004.

Notifications No. 2/2004-Central Excise

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 6/2002-Central Excise, dated the 1st March, 2002, namely:-

In the said notification, in the Table,-

- (i) against S.No. 261, for the entry in column (4), the entry “8%” shall be substituted;
- (ii against S.No. 262, for the entry in column (3), the following entry shall be substituted, namely:-

“The following goods, namely:-

- (A) Recorded audio compact discs (CDs);
- (B) Recorded video compact discs (VCDs);
- (C) Recorded digital video discs (DVDs)”;

- (iii for S. No. 272 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“272 .	9402.10	All goods	8%	-	- ”;

- (i after S. No. 276 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"277 .	2710.92	Aviation turbine fuel	8%	-	-
278.	63	Mosquito nets impregnated with insecticide	Nil	-	-
279.	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches (ii) Wheel Chairs (iii) Walking Frames (iv) Tricycles (v) Brailers (vi) Limbs	Nil	-	-".

2. This notification shall come into force on the 9th day of January, 2004.

G. S. Karki
Under Secretary to the Government of India

F.No. 349/1/2003-TRU

Note: The principal notification No.6/2002-Central Excise dated the 1st March, 2002 was published in the Gazette of India, Extraordinary vide G.S.R. 127(E) dated the 1st March, 2002 and was last amended by notification No. 74/2003-Central Excise dated the 20th October, 2003 [G.S.R. 823(E) dated the 20th October, 2003].

8th January, 2004

Notifications No. 3 /2004-Central Excise

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts –

- (i) All items of machinery, including instruments, apparatus and appliances, auxiliary equipment and their components/ parts required for setting up of water supply plants; and
- (ii) Pipes needed for delivery of water from its source to the plant and from there to the storage facility,

falling under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from whole of the duty of excise leviable thereon under the said First Schedule, subject to the condition that a certificate issued by the Collector/ Deputy Commissioner/ District Magistrate of the District in which the project is located, is produced to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that such goods are cleared for the intended use specified above.

Explanation.- For the purpose of this notification, water supply plant includes a plant for desalination, demineralization or purification of water or for carrying out any similar process or processes intended to make the water fit for agricultural or industrial use.

2. This notification shall come into force on the 9th day of January, 2004.

G.S. Karki
Under Secretary to the Government of India

F.No. 354/159/2002-TRU