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**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
CHENNAI – II COMMISSIONERATE
692, ANNA SALAI, NANDANAM, CHENNAI 600 035**

Trade Notice No: 09/2005

Dated:21.03.2005

Subject: Communication of notifications – Reg.

Please find enclosed copies of the following notifications:

- (1) [Notification No: 12/2005](#) – CE dated 01.03.2005.
- (2) [Notification No: 13/2005](#) – CE dated 01.03.2005.
- (3) [Notification No: 14/2005](#) –CE dated 07.03.2005.
- (4) [Notification No: 15/2005](#) –CE (NT) dated 01.03.2005.
- (5) [Notification No: 16/2005](#) –CE (NT) dated 03.03.2005.

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

(Issued from File C. No:IV/16/558/2005 –Tech)

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

To

Trade and Department (As per mailing list)

Copy to
The Superintendent Computer Cell – for placing the trade notice on Department web site.

Notification

No. 12 /2005-Central Excise

New Delhi, dated 1st March, 2005.

10 Phalguna, 1926 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-clause (3) of clause 85 of the Finance Bill, 2005, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods, produced and used within the factory of their production in the manufacture of final product on which additional duty of excise is leviable under sub-clause (1) of clause 85 of the said Finance Bill, the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, from the whole of the additional duty of excise, leviable under said sub-clause (1) of clause 85 of the said Finance Bill, 2005.

[F.No. 334/1 /2005-TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

Notification

No. 13 /2005-Central Excise

New Delhi, dated the 1st March, 2005.

10 Phalguna, 1926 (Saka)

G.S.R. (E).- 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, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling under the Chapter or heading of the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as specified in column (2) of the Table below, from so much of the duty of excise leviable thereon which is specified in the said Second Schedule, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table.

Table

| S.No. | Chapter or heading | Rate |
|-------|--------------------|------|
| (1) | (2) | (3) |
| 1. | 40 | Nil |
| 2. | 54 | Nil |
| 3. | 8415 | Nil |

[F. No334/1/2005-TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

7th March, 2005

Notification No. 14 /2005- Central Excise

Whereas the Central Government is satisfied that chassis fitted with engines, for the motor vehicles, whether or not fitted with a cab, should be classified and levied to the rates of duty in force till 27th February, 2005 for Heading No. 8706 even after the coming into effect of Central Excise Tariff (Amendment) Act, 2004 (5 of 2005) and the rate of duty for the Tariff Item 58063200 in Chapter 58 of the First Schedule to the aforesaid Amendment Act should be specified at the same rate as in force upto 27th February 2005 and that circumstances exist which render it necessary to take immediate action;

2. Now, therefore, in exercise of the powers conferred by sub-section (1) of section 3 of the Central Excise Tariff Act, 1985 (5 of 1986), the Central Government, hereby makes the following amendments in the First Schedule and the Second Schedule to the said Central Excise Tariff Act, namely: -

I. In the First Schedule,

(a) In Chapter 58, in column (4), against tariff item 5806 32 00, the entry "16%" shall be inserted.

(b) In Chapter 87, for NOTE 3, the following NOTE shall be substituted, namely: -

"Heading 8706 shall include chassis, whether or not fitted with a cab."

II. In the Second Schedule, in NOTE 9 in clause (iv) for the words, "*tariff items of heading 8706 includes chassis fitted with engines only for-*", the words "*heading 8706 shall include chassis, whether or not fitted with a cab. Tariff items of heading 8706 include chassis fitted with engines for-*" shall be substituted.

[No. 4/3/2002-CX.I]

V. Sivasubramanian
Deputy Secretary to the Government of India

1st March, 2005

Notification No.15/2005-Central Excise (N.T.)

In exercise of the powers conferred by rule 18 or rule 19, of the Central Excise Rules, 2002, as the case may be, the Central Government, on being satisfied that it is necessary and expedient in the public interest so to do, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of Table below, shall be further amended, in the manner specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| S.No. | Notification No. and date | Amendments |
|--------------|---|--|
| (1) | (2) | (3) |
| 1. | No. 42/2001-CE(NT) dated 26 th June, 2001 [G.S.R. 471(E), dated the 26 th June, 2001] | In the said notification, in Explanation-III, after (g) and the entry relating thereto, the following shall be inserted, namely:- “(h) the additional duty of excise leviable under clause 85 of the Finance Bill, 2005, the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law.”. |
| 2. | No. 43/2001-CE(NT) dated 26 th June, 2001 [G.S.R. 472(E), dated the 26 th June, 2001] | In the said notification, in Explanation-I after (g) and the entry relating thereto, the following shall be inserted, namely:- “(h) the additional duty of excise leviable under clause 85 of the Finance Bill, 2005, the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law.”. |
| 3. | No. 19/2004-CE(NT) dated 6 th September, 2004 [G.S.R. 570(E), dated the 6 th September, 2004] | In the said notification, in Explanation-I after (g) and the entry relating thereto, the following shall be inserted, namely:- “(h) the additional duty of excise leviable under clause 85 of the Finance Bill, 2005, the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law.”. |
| 4. | No. 20/2004-CE(NT) dated 6 th September, 2004 [G.S.R. 571(E), dated the 6 th September, 2004] | In the said notification, in Explanation-I after (f) and the entry relating thereto, the following shall be inserted, namely:- “(g) the additional duty of excise leviable under clause 85 of the Finance Bill, 2005, the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law.”. |
| 5. | No. 21/2004-CE(NT) dated 6 th September, 2004 [G.S.R. 572(E), dated the 6 th September, 2004] | In the said notification, in the Explanation after (g) and the entry relating thereto, the following shall be inserted, namely:- “(h) the additional duty of excise leviable under clause 85 of the Finance Bill, 2005, the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law.”. |

Neerav Kumar Mallick

Under Secretary to the Government of India

Note:-

- (1) The principal notification No. 42/2001-CE(NT) dated 26th June, 2001 was published in the Gazette of India Extraordinary, vide number G.S.R. 471(E), dated the 26th June, 2001 and was last amended vide notification No. 32/2004-Central Excise (N.T.), dated the 29th October, 2004, vide number G.S.R. 719(E), dated the 29th October, 2004.
- (2) The principal notification No. 43/2001-CE(NT) dated 26th June, 2001 was published in the Gazette of India Extraordinary, vide number G.S.R. 472(E), dated the 26th June, 2001 and was last amended vide notification No. 33/2004-Central Excise (N.T.), dated the 29th October, 2004 vide number G.S.R.720 (E), dated the 29th October, 2004.
- (3) The principal notification No. 19/2004-CE(NT) dated 6th September, 2004 was published in the Gazette of India Extraordinary, vide number G.S.R. 570(E), dated the 6th September, 2004 and was last amended vide notification No.28 /2004-Central Excise (N.T.), dated the 21st October, 2004 vide number G.S.R. 695(E), dated the 21st October, 2004.
- (4) The principal notification No. 20/2004-CE(NT) dated 6th September, 2004 was published in the Gazette of India Extraordinary, vide number G.S.R. 571(E), dated the 6th September, 2004 and was last amended vide notification No. 29/2004-Central Excise (N.T.), dated 21st October, 2004 the vide number G.S.R. 696(E), dated the 21st October, 2004
- (5) The principal notification No. 21/2004-CE(NT) dated 6th September, 2004 was published in the Gazette of India Extraordinary, vide number G.S.R. 572(E), dated the 6th September, 2004 and was last amended vide notification No. 30/2004-Central Excise (N.T.), dated the 21st October, 2004 vide number G.S.R. 697(E), dated the 21st October, 2004

3rd March, 2005

Notification No.16/2005-Central Excise (N.T.)

In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the CENVAT Credit Rules, 2004, namely:-

1. (1) These rules may be called the CENVAT Credit (Third Amendment) Rules, 2005.

(2) They shall come into force on the 15th day of March, 2005.

2. In the CENVAT Credit Rules, 2004, in rule 5, for the *Explanation*, the following *Explanation* shall be substituted, namely:-

Explanation.- For the purposes of this rule, the words "output service which is exported" means the output taxable services exported in accordance with the Export of Services Rules, 2005. .

F. No. B2/4/2004-TRU

V. Sivasubramanian
Deputy Secretary to the Government of India

Note: The principal rules were notified *vide* notification No. 23/2004-Central Excise (N.T.), dated the 10th September, 2004, and published in the Gazette of India Extraordinary *vide* number G.S.R.600 (E), the 10th September, 2004 and last amended *vide* notification No. 13/2005-Central Excise (N.T.), dated the 1st March, 2005 and published *vide* number G.S.R. 136 (E), dated the 1st March, 2005.