

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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 23/2003-Central Excise, dated the 31st March, 2003 published in the Gazette of India, Extraordinary, vide number G.S.R. 266(E), dated the 31st March, 2003, namely:-

In the said notification, in the TABLE,-

- (i) against Sr. No. 5, for the entry in column (4), the entry “In excess of amount equal to 4% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

Explanation.- The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted;

- (ii) against Sr. No. 5A, for the entry in column (4), the entry “In excess of amount equal to 8% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

Explanation.- The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted;

- (iii) against Sr. No. 6, for the entry in column (4), the entry “In excess of amount equal to 8% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

Explanation.- The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted;

- (iv) against Sr. No. 7, for the entry in column (4), the entry “In excess of amount equal to 4% of duty of excise in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

Explanation. - The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted;

- (v) against Sr. No. 7A, for the entry in column (4), the entry “In excess of amount equal to 8% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

Explanation. - The value of the goods shall be determined in terms of section 4 of the Central Excise Act.” shall be substituted.

[F. No.334/13 /2009-TRU]

(Prashant Kumar)

Under Secretary to the Government of India

Note.- The principal notification was published vide number G.S.R. 266(E), dated the 31st March, 2003, and last amended vide notification No. 58/2008-Central Excise, dated the 7th December, 2008 published vide number G.S.R. 840 (E), dated the 7th December, 2008.