



# ROUTINE PROCEDURES 2017-18

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

## Notification No.47/2008-Central Excise

New Delhi, the 1st September, 2008

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. 8/2003-Central Excise, dated the 1st March, 2003 [G.S.R. 138(E), dated the 1st March, 2003], namely: -

In the said notification,

(i) in paragraph 4, after clause (d), the following shall be inserted, namely: -

“(e) Where the specified goods are in the nature of packing materials, namely, printed cartons of paper or paper board, metal containers, HDPE woven sacks, adhesive tapes, stickers, PP caps, crown corks, metal labels.”

(ii) after paragraph 4A, the following shall be inserted, namely:-

“4B Notwithstanding anything contained in the preceding paragraphs, the exemption in respect of goods specified in clause (e) of paragraph 4, contained in this notification, shall be restricted to rupees ninety lakhs for the remaining part of the financial year 2008-09.”

[F.No. 354/124/2008-TRU]

(Unmesh Wagh)

Under Secretary to the Government of India

Note: The principal notification No.8/2003-Central Excise, dated the 1st March, 2003 was published in the Gazette of India, Extraordinary, vide number G.S.R.138 (E), dated the 1st March, 2003 and was last amended by notification No.8/2008-Central Excise, dated the 1st March, 2008 which was published in the Gazette of India, Extraordinary [vide number G.S.R. 136(E), dated the 1st March, 2008].



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(DEPARTMENT OF REVENUE )

## Notification No: 24 /2009-Central Excise (N.T.)

New Delhi, the 21<sup>st</sup> October, 2009

G.S.R (E) – Whereas the Central Government is satisfied that a practice was generally prevalent regarding levy of duty of excise (including non-levy thereof) under section 3 of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the said Act), on goods of description given in column (2) of the table below, manufactured by a unit availing benefit of Notification number given in column (4) of the table below, affixing the brand name or trade name of another person who was not eligible for the grant of exemption under the said notification and that such goods were liable to duty of excise which was not being levied under section 3 of the said Act according to the said practice during the period as specified in column (3) of the said table, namely:-

**TABLE**

Sl.No.	Description	Period	Notification number.
(1)	(2)	(3)	(4)
1.	Packing materials, namely, printed cartons of paper or paper board, metal containers, high density polyethylene woven sacks, adhesive tapes, stickers, pilfer proof caps, crown corks, metal labels.	1 <sup>st</sup> October, 1987 to 31 <sup>st</sup> August, 2008	(i)Notification No.175/86-CE, dated 1.3.1986 (ii)Notification No.1/93-CE, dated 28.2.1993 (iii)Notification No.16/97-CE, dated 1.4.1997 (iv)Notification No.38/97- CE, dated 27.6.97 (v)Notification No.8/98-CE, dated 2.6.1998 (vi)Notification No.9/98-CE, dated 2.6.1998 (vii)Notification No.8/99-CE, dated 28.2.1999 (viii)Notification No.9/99-CE, dated 8.2.1999 (ix)Notification No.8/2000-CE, dated .3.2000 (x)Notification No.9/2000-CE, dated 1.3.2000 (xi)Notification No.8/2001-CE, dated 1.3.2001 (xii)Notification No.9/2001-CE, dated 1.3.2001 (xiii)Notification No.8/2002-CE, dated .3.2002 (xiv)Notification No.9/2002-CE, dated 1.3.2002 (xv)Notification No.8/2003-CE, dated 1.3.2003 till issue of amending Notification No.47/2008-CE, dated 1.9.2008 (xvi)Notification No.9/2003-CE, dated 1.3.2003 (Rescinded vide Notification No.11/2005- CE, dated 1.3.2005)
2	Plastic bags	1 <sup>st</sup> October, 1987 to 10 <sup>th</sup> February 2009	(i)Notification No.175/86-CE, dated 1.3.1986 (ii)Notification No.1/93-CE, dated 28.2.1993 (iii)Notification No.16/97-CE, dated 1.4.1997 (iv)Notification No.38/97-CE, dated 27.6.97 (v)Notification No.8/98-CE, dated 2.6.1998 (vi)Notification No.9/98-CE, dated 2.6.1998 (vii)Notification No.8/99-CE, dated 28.2.1999 (viii)Notification No.9/99-CE, dated 28.2.1999 (ix)Notification No.8/2000-CE, dated 1.3.2000 (x)Notification No.9/2000- CE, dated 1.3.2000 (xi)Notification No.8/2001-CE, dated 1.3.2001 (xii)Notification No.9/2001-CE, dated 1.3.2001



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			(xiii) Notification No.8/2002- CE, dated 1.3.2002 (xiv) Notification No.9/2002-CE, dated 1.3.2002 (xv) Notification No.8/2003-CE, dated 1.3.2003 till issue of amending Notification No.2/2009-CE, dated 11.2.2009 (xvi) Notification No.9/2003-CE, dated 1.3.2003 (Rescinded vide Notification No.11/2005 CE, dated 1.3.2005)
3.	Printed laminated rolls	1 <sup>st</sup> October, 1987 to 6 <sup>th</sup> July, 2009	(i) Notification No.175/86- CE, dated 1.3.1986 (ii) Notification No.1/93-CE, dated 28.2.1993 (iii) Notification No.16/97-CE, dated 1.8.1997 (iv) Notification No.38/97-CE, dated 27.6.97 (v) Notification No.8/98-CE, dated 2.6.1998 (vi) Notification No.9/98-CE, dated 2.6.1998 (vii) Notification No.8/99-CE, dated 28.2.1999 (viii) Notification No.9/99-CE, dated 28.2.1999 (ix) Notification No.8/2000-CE, dated 1.3.2000 (x) Notification No.9/2000-CE, dated 1.3.2000 (xi) Notification No.8/2001-CE, dated 1.3.2001 (xii) Notification No.9/2001-CE, dated 1.3.2001 (xiii) Notification No.8/2002-CE, dated 1.3.2002 (xiv) Notification No.9/2002-CE, dated 1.3.2002 (xv) Notification No.8/2003-CE, dated 1.3.2003 till issue of amending Notification No 9/2009-CE, dated 7.7.2009 (xvi) Notification No.9/2003-CE, dated 1.3.2003 (Rescinded vide Notification No.11/2005 CE, dated 1.3.2005)

2. Now, therefore, in exercise of the powers conferred by section 11C of the said Act, the Central Government hereby directs that the whole of duty of excise leviable under the said Act on such goods manufactured by a unit, where the manufacturer has affixed the specified goods with a brand name or a trade name of another person who is not eligible for grant of exemption under the relevant notification, and has not paid the excise duty leviable thereon on the reasonable belief that he was entitled to the benefit of said notification, but for the said practice, shall not be required to be paid for the period as specified in column (3) of the said table in accordance with the said practice.

Explanation: 'Brand name' or 'Trade name' means 'Brand name' or 'Trade name' as defined in the notification numbers given in column (4) of the table above.

[F.No.115/1/2009-CX-3]

(Rajesh Verma)  
**Under Secretary to the Government of India**



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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

New Delhi, the 29<sup>th</sup> April, 2010

## **Notification No. 24/2010-Central Excise**

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. 8/2003-Central Excise, dated the 1st March, 2003, published in the Gazette of India, Extraordinary, vide number G.S.R. 138(E), dated the 1st March, 2003, namely:-

In the said notification, in paragraph 4, for clause (e) and proviso thereto, the following shall be substituted, namely: -

“(e) where the specified goods are in the nature of packing materials and are meant for use as packing material by or on behalf of the person whose brand name they bear.”

[F.No. B-1/22/2010-TRU]

**(Prashant Kumar)**

**Under Secretary to the Government of India**

Note. - The principal notification number 8/2003-Central Excise, dated the 1st March, 2003 published vide number G.S.R. 138(E), dated the 1st March, 2003 was last amended vide notification number. 4/2010-Central Excise, dated the 27<sup>th</sup> February, 2010, published vide number G.S.R. 467(E), dated the 27<sup>th</sup> February, 2010.