

[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. 45/2015-Central Excise

New Delhi, the 24th November, 2015

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-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 22/2003-Central Excise, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 265(E), dated the 31st March, 2003, namely:-

In the said notification, in Paragraph 6, for the second proviso, the following proviso shall be substituted, namely:-

“ Provided further that where such articles (including rejects, waste, scrap and remnants) are either non excisable or such articles (including rejects, waste, scrap and remnants) other than articles falling under heading/tariff item 8901, 8902 00 10, 8905 10 00 or 8906 if imported, are leviable to nil rate of duty of customs specified under First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and nil additional duty leviable under section 3 of the said Customs Tariff Act, read with exemption notification in this regard , if any, no exemption in respect of inputs utilized for the purpose of processing, manufacture, production or packaging of such articles (including rejects, waste, scrap and remnants) shall be available under this notification” .

[F.No. 354/166/2014-TRU]

(K. Kalimuthu)

Under Secretary to the Government of India

Note.- The principal notification No. 22/2003-Central Excise, dated the 31st March, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 265(E), dated the 31st March, 2003 and last amended by notification No. 30/2015-Central Excise, dated the 25th May, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 419 (E), dated the 25th May, 2015.