

Notification No. 01/2004 - Central Excise

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) vide No.22/2003-Central Excise, dated the 31stMarch , 2003, namely,-
In the said notification,

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| (I) | in the opening paragraph,- | |
| | (a) | after clause (d) the following clause shall be inserted, namely:- |
| | | " (e) all goods specified in the First Schedule to the Central Excise Tariff Act, 1985(5 of 1986) , when brought in for the purpose of trading by the trading units which were in existence prior to the 31 st March,2002 and having valid letter of permission to continue under the Export Oriented Undertaking Scheme"; |
| | (b) | after condition(6), the following condition shall be included, namely:- |
| | | "(7) the user industry engaged in trading shall not be allowed to,- |
| | (i) | sell any goods so brought in the domestic tariff area or remove samples in the domestic tariff area ; |
| | (ii) | export goods through merchant exporter or through any other exporters; |
| | (iii) | transfer the goods to other export oriented undertaking or unit in Electronic Hardware Technology Park(EHTP) or Software technology Park(STP)or special economic zone; |
| | (iv) | remove the goods outside the bonded premises for the purpose of jobwork; |
| (II) | In the explanation, after clause (vii), the following shall be inserted, namely:- | |
| | | '(viii) "merchant exporter" means a person engaged in trading activity and exporting goods" |

F. No. 305/134/2002-FTT

Note: The principal notification No. 22/2003-Central Excise dated the 31st March, 2003, was issued vide G.S.R. 265 (E), dated the 31stMarch, 2003.