

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 25/2009 – Central Excise

New Delhi, the 14th September, 2009

Serial number	Notification number and date	Amendments
(1)	(2)	(3)
1.	22/2003- Central Excise, dated the 31st March, 2003 [G.S.R. 265 (E), dated the 31 st March, 2003]	<p>In the said notification,-</p> <ol style="list-style-type: none"> 1. in paragraph (6), for the words, figures, brackets and letters “or cleared to the holders of certificate for duty free import from Apparel Export Promotion Council and Council for Leather Export as specified in paragraph 6.9 (e) of the Foreign Trade Policy, without payment of duty:”, the following words, figures, letters and brackets “or cleared to organizations which are entitled for duty free import of such goods in terms of the following exemption notifications- <ol style="list-style-type: none"> 1. No. 106/58-Customs dated the 29th March, 1958 2. No. 152/94-Customs dated the 13th July, 1994 3. No. 39/96-Customs dated the 23rd July, 1996 4. No. 50/96-Customs dated the 23rd July, 1996 5. No. 84/97-Customs dated the 11th November, 1997 <p>issued by the Ministry of Finance in pursuance of clause (e) of paragraph 6.9 of the Foreign Trade Policy, without payment of duty:” shall be substituted;</p> <ol style="list-style-type: none"> 1. in the paragraph (10A),- <p>(a) after clause (ii), the following clause shall be inserted, namely:-</p> <p>“(iii) the exemption contained herein shall also apply to goods which are relatable to the articles manufactured by the unit for consolidation into sets alongwith such articles and export thereof (for example, cuff-links procured for exports alongwith shirts manufactured by the unit or a brush procured for packaging with the hair dye manufactured and exported by the unit, etc.), subject to the following conditions, namely:-</p> <ol style="list-style-type: none"> (a) no such exemption shall apply to gems and jewellery units; (b) the value of goods eligible for exemption shall not exceed 5% of the FOB value of such manufactured articles exported by the unit in the preceding financial year;

		<p>(c) the list of goods to be procured under this clause shall be approved by the Board of Approval and the unit shall fulfill such conditions as may be specified by the Board of Approval in this behalf; and</p> <p>(d) the goods procured and articles manufactured by the unit shall be listed out separately in the export documents:";</p> <p>1. for the proviso, the following proviso shall be substituted, namely:-</p> <p>"Provided that the export value of such spares, components, promotional material and goods procured for consolidation shall not be taken into consideration for fulfillment of Net Foreign Exchange Earnings (NFE) and for availing Domestic Sale Entitlement as specified in paragraph 6.8 of the Foreign Trade Policy. The goods procured for consolidation shall not be allowed to be sold in Domestic Tariff Area.";</p> <p>(3) in the <i>Explanation</i> occurring after paragraph 13,-</p> <p>1. for clause (iii), the following clause shall be substituted, namely:-</p> <p>"(iii) 'Foreign Trade Policy' means Foreign Trade Policy, 2009 - 2014 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub section (ii) vide notification No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time.";</p> <p>1. for clause (vi), the following clause shall be substituted, namely :-</p> <p>"(vi) 'Handbook of Procedures (Volume-I)' means Handbook of Procedures (Volume-I) notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-1 vide Public Notice No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time,";</p> <p>(c) in clause (x), for the words and figures "paragraph 3.5.2 of the Foreign Trade Policy", the words and figures "paragraph 3.10.2 of Foreign Trade Policy" shall be substituted.;</p> <p>(d) in clause (xi), for the word and figures "Para 6.10.1", the word and figures "Para 6.9.1" shall be substituted.</p>
2.	23/2003- Central Excise, dated the 31st March, 2003 [G.S.R. 266 (E), dated the 31st March, 2003]	<p>In the said notification, in the <i>Explanation I</i> occurring after paragraph 3,-</p> <p>(a) for clause (ii), the following clause shall be substituted, namely:-</p> <p>"(ii) 'Foreign Trade Policy' means Foreign Trade Policy, 2009 – 2014 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub section (ii) vide notification No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time.";</p> <p>1. for clause (v), the following clause shall be substituted, namely :-</p> <p>"(v) 'Handbook of Procedures (Volume-I)' means Handbook of Procedures (Volume-I) notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-1 vide Public Notice No. 1/2009-2014, dated the 27th August, 2009, as amended from time to time,".</p>

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 Additional Duties of Excise (Textile 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 directs that each of the notifications of the Government of India, Ministry of Finance (Department of Revenue),

specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

[F.No: DGEP/FTP/62/2009-EOU & G&J]

(Navraj Goyal)

Under secretary to the Government of India

Note:-

1. 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 (i) vide G.S.R 265 (E), dated the 31st March, 2003 and last amended by notification No. 2/2009-Central Excise, dated the 23rd February, 2009 published vide G.S.R. 110 (E), dated the 23rd February, 2009;
2. The principal notification No. 23/2003-Central Excise, dated the 31st March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 266 (E), dated the 31st March, 2003 and last amended by notification No. 24/2009-Central Excise, dated the 31st August, 2009 published vide G.S.R. 623 (E), dated the 31st August, 2009.