

[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)

New Delhi, the 15th May, 2015

Notification No. 28/2015 - 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), 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

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> <p>(1) in para 2, in sub-para (2b), the following shall be added at the end, namely :- "such transferred goods may also be returned by the second unit to the original unit in case of rejection without payment of duty after giving prior intimation to the said officer and by following the re-warehousing procedure.";</p> <p>(2) after para 2B, the following para shall be inserted namely:- "(2C) In respect of a group of EOUs or EHTPs or STPs or as the case may be, BTP units which source inputs centrally in order to obtain bulk discount and, or, reduce cost of transportation and other logistics cost and, or, to maintain effective supply chain, inter unit transfer of goods and services may be permitted on a case-to-case basis by the Unit Approval Committee. In case inputs so sourced are imported and, then, transferred to another unit, then value of the goods so transferred shall be taken as inflow for the unit transferring these goods and as outflow for the unit receiving these goods , for the purpose of calculation of NFE.";</p> <p>(3) in para 8, in the Explanation, after clause (3), the following shall be inserted namely :- "(4) unit which has not availed any duty benefit on procurement of raw material, capital goods, etc., may be provided fast track de-bonding or exit from the STP or EHTP scheme.";</p> <p>(4) in para 9, the following shall be added at the end, namely :-</p>

"The said officer subject to the approval of the Commissioner of Customs or Commissioner of Central Excise, as the case may be, may also allow sharing of infrastructural facilities among EOUs in accordance with and subject to the terms and conditions specified in para 6.12(g) of Foreign Trade Policy 2015-2020.";

(5) after para 9, the following para shall be inserted, namely :-

"9A An EOU which intends to set up warehousing facilities outside the EOU premises and outside the jurisdiction of Development Commissioner, at a place near to the port of export, to reduce lead time for delivery of goods overseas and to address unpredictability of supply orders, is permitted to do so subject to the provisions of notification No. 46/2001-CE (N.T.) dated the 26th June, 2001 as amended from time to time.";

(6) in para 10A, after clause (i), the following clause shall be inserted namely :-

"(ia) the exemption contained herein shall also apply to procurement of spares or components, upto 2% of the value of manufactured articles, cleared into DTA, during the preceding year, for supply to the same consignee or buyer for the purpose of after-sale service. The same can be cleared in DTA on payment of applicable duty but such clearances shall be within the overall entitlement of the unit for DTA sale at concessional rate of duty as prescribed in Para 6.08 (a) of Foreign Trade Policy 2015-2020.";

(7) in the *Explanation* occurring after paragraph 13,-

(a) for clause (iii), the following clause shall be substituted, namely:-

"(iii) 'Foreign Trade Policy' means Foreign Trade Policy, 2015 - 2020 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. 01/2015-2020 dated the 1st April, 2015;"

(b) for clause (vi), the following clause shall be substituted, namely :-

"(vi) 'Handbook of Procedures' means Handbook of Procedures 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. 01/2015-2020, dated the 1st April, 2015;"

(c) for clause (x), the following clause shall be substituted, namely:-

"(x) 'Status holder' means importer recognised as One Star Export House, Two Star Export House, Three Star Export House, Four Star Export House or as the case may be, Five Star Export House, in terms of the Foreign Trade Policy;"

(d) in clause (xi), for the words and figures "Para 6.5 of Foreign Trade

Policy and Para 6.9.1 of Handbook of Procedure Volume 1", the words and figures "Para 6.04 of Foreign Trade Policy and Para 6.10 of Handbook of Procedure" shall be substituted.

2.

[23/2003- Central Excise](#), dated the 31st March, 2003 [G.S.R. 266 (E), dated the 31st March, 2003]

In the said notification,-

in Explanation I occurring after paragraph 3,-

(a) for clause (ii), the following clause shall be substituted, namely:-

"(ii) 'Foreign Trade Policy' means Foreign Trade Policy, 2015 - 2020 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. 01/2015-2020 dated the 1st April, 2015;"

(b) for clause (v), the following clause shall be substituted, namely :-

"(v) 'Handbook of Procedures' means Handbook of Procedures 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. 01/2015-2020, dated the 1st April, 2015;"

(F.No: DGEP/FTP/23/2014-EOU & G&J)

(SANJAY KUMAR)

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. 25/2009-CE dated 14.09.2009 published vide G.S.R. 673 (E), dated the 14th September, 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. 18/2014-CE dated 11.07.2014 published vide G.S.R. 449 (E), dated the 11th July, 2014.