

20<sup>th</sup> September, 2004

**Notification No. 52 /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), the Central Government, 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), vide No 23/2003-Central Excise, dated the 31<sup>st</sup> March, 2003, namely:-

In the said notification,-

(a) in the Table,-

(i)	against Sl . No. 3, in column (3), for the letters, figures and words " Sr. Nos. 5, 6 and 7 of ", the letters, figures and words "5, 5A, 6,7 and 7A of" shall be substituted ;
(ii)	against Sl . No.4, in column (3), for the letters, figures and words " Sr. Nos. 5, 6 and 7 of this table ", the letters, figures and words "5, 5A, 6,7 and 7A of this Table" shall be substituted ;
(iii)	for Sr. Nos. 5, 6 and 7 and the entries relating thereto , the following Sr.Nos . and entries shall be substituted, namely:-

<b>Sr. No.</b>	<b>Chapter or heading No. or sub-heading No.</b>	<b>Description of Goods</b>	<b>Amount of Duty</b>	<b>Conditions</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
" 5.	52.07, 52.08 and 52.09	All goods , of cotton not containing any other textile material and not subjected to any process.	In excess of amount equal to 4% of duty of excise specified in the First Schedule to the Central Excise Tariff Act,1985( 5 of 1986) <i>Explanation.</i> - The value of the goods shall be determined in terms of section 4 of the Central Excise Act.	5
5A.	52.07, 52.08 and 52.09	All goods , not subjected to any process other then the goods specified against Sl . No.5.	In excess of amount equal to 8% of duty of excise specified in the First Schedule to the Central Excise Tariff Act,1985( 5 of 1986). <i>Explanation.</i> - The value of the goods shall be determined in terms of section 4 of the Central Excise Act.	5
6.	54.06, 54.07,55.11, 55.12, 55.13 and 55.14	All goods, not subjected to any process	In excess of amount equal to 8% of duty of excise specified in the First Schedule to the Central Excise Tariff Act,1985( 5 of 1986). <i>Explanation.</i> - The value of the goods shall be determined in terms of section 4 of the Central Excise Act.	5
7.	60	All goods, of cotton not containing any other textile material whether or not processed	In excess of amount equal to 4% of duty of excise specified in the First Schedule to the Central Excise Tariff Act,1985( 5 of 1986). <i>Explanation.</i> - The value of the goods shall be determined in terms of section 4 of the Central Excise Act.	5

7A.	60	All goods, of man made fiber not subjected to any process	In excess of amount equal to 8% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) <i>Explanation.</i> - The value of the goods shall be determined in terms of section 4 of the Central Excise Act.	5";
-----	----	---	---	-----

(b) in the *Explanation I*, clause (i) shall be omitted.

V. Kezo  
Under Secretary to the Government of India

F.No 305/113/2004-FTT

Note: Notification No. 23/2003-Central Excise dated the 31<sup>st</sup> March, 2003 was published vide G.S.R 266 (E), dated the 31<sup>st</sup> March, 2003. and was last amended by notification No.46/2004-Central Excise, dated the 6<sup>th</sup> September, 2004 [G.S.R.567 (E), dated the 6<sup>th</sup> September, 2004].