

NOTIFICATION NO 33/2010-CENTRAL EXCISE

Dated : October 19, 2010

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 111 of Finance(No.2) Act,1998 (21 of 1998), sub-section (3) of section 133 of Finance Act,1999 (27 of 1999) and sub-section (3) of section 147 of Finance Act, 2002(20 of 2002), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the said goods) when supplied to the United Nations or an international organisation for their official use, from the whole of -

(i) the additional duty of the excise leviable thereon under section 111 of Finance (No.2) Act,1998 and section 133 of Finance Act,1999; and

(ii) the special additional excise duty leviable thereon under 147 of Finance Act, 2002:
Provided that before removal of the said goods, the manufacturer produces before the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over his factory a certificate from the United Nations or the international organisation that the said goods are intended for such use;

Explanation. - For the purposes of this notification, "international organisation" means an international organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply.

F.No.354/74/1995-TRU (Pt.4)

(K.S.V.V. Prasad)

Under Secretary to the Government of India