

NOTIFICATION NO 15/2013-CE.

Dated: April 18, 2013

G.S.R. 252 (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 the Additional Duties of Excise (Textiles 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 makes the following amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, which shall be amended or further amended, as the case may be, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :-

Table

Sl. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	34/2006-Central Excise dated the 14 th June, 2006 [Vide number G.S.R. 365 (E), dated the 14 th June, 2006]	<p>In the said notification,</p> <p>(1) in opening paragraph, -</p> <p>(a) for sub paragraphs (i) and (ii), following sub-paragraphs shall be substituted, namely:-</p> <p>"(i) in the case of hotel or stand alone restaurant, capital goods including spares, office equipment, professional equipment, office furniture and consumables, related to its service sector business and food items and alcoholic beverages but excluding other products classifiable in Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure, volume I;</p> <p>(ii) in the case of service provider other than hotel or stand alone restaurant, capital goods including spares, office equipment, professional equipment, office furniture and consumables, related to its service sector business, but excluding the items not permitted to be imported in terms of Appendix 37B</p>

	<p>of the Hand Book of Procedure, volume I;</p> <p>(iii) in the case of service provider who is also engaged in manufacturing activity, capital goods including spares related to its manufacturing sector business, but excluding the items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure, volume I,";</p> <p>(b) after condition (i), the following condition shall be inserted, namely:-</p> <p>"(ia) that in the case of capital goods including spares covered at sub-paragraph (iii) above, the manufacturing sector business of the service provider has been endorsed by the Regional Authority on the said scrip during the period of validity of the said scrip and upon such endorsement, the validity of the said scrip remains unchanged." ;</p> <p>(c) in the proviso to condition (ii), for the words "that transfer", the words, brackets and letters "that, except in case of goods covered at sub-paragraph (iii) above, transfer" shall be substituted;</p> <p>(d) after condition (ii), the following condition shall be inserted, namely:-</p> <p>"(iia) that the capital goods including spares covered at sub-paragraph (iii) above shall be subject to actual user condition and the person procuring the goods, at the time of clearance of the said goods, shall furnish an undertaking to this effect to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, that in case of non compliance of the said condition, he shall pay on demand an amount equal to the duty leviable, but for the exemption contained herein together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials.";</p> <p>(e)after condition (iii) and above "Explanation", the following paragraph shall be inserted, namely:-</p> <p>"2. Exemption under this notification shall not be available for clearance of vehicles even if such</p>
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		<p>vehicles are freely importable under the Foreign Trade Policy. However, the vehicles which are in the nature of professional equipment (and are not personal vehicles) for use by the service provider in his regular service business shall be permitted. For this purpose, motor cars, sports utility vehicles and all purpose vehicles for the service provider hotels, travel agents, tour operators or tour transport operators and companies owning/operating golf resorts shall not be regarded as personal vehicles subject to the condition that the jurisdictional central excise authority endorses the invoice at the time of clearance specifying that the vehicle shall be registered as vehicle for "tourist purpose only" and the vehicle is so registered and a copy of the registration certificate to that effect is submitted to the concerned jurisdictional central excise authority as a confirmation of clearance of vehicle within six months from the date of clearance and the said vehicle is used for tourist purpose only."</p>
2.	<p>31/2012-Central Excise dated the 9th July, 2012 [Vide number G.S.R. 543(E), dated the 9th July, 2012]</p>	<p>In the said notification, in paragraph 2, in condition (d), after second proviso, the following proviso shall be inserted, namely:-</p> <p>" Provided also that the said scrip shall be transferable by the status holder, to whom it was issued, to its supporting manufacturer, who is neither a status holder nor has a unit (the term unit shall not include developer) in a Park recognised by the Ministry of Food Processing Industries, if such transfer is endorsed by the Regional Authority during the period of validity of the said scrip and upon such endorsement, the validity of the said scrip remains unchanged."</p>
3.	<p>33/2012-Central Excise dated the 9th July, 2012 [Vide number G.S.R. 545(E), dated the 9th July, 2012]</p>	<p>In the said notification, in paragraph 2, in condition (d),-</p> <p>(a) after first proviso, the following proviso shall be inserted, namely:-</p> <p>" Provided further that the transfer of the said scrip shall be allowed within the group company as defined in para 9.28 of the Foreign Trade Policy, if the said group company is a manufacturer and such transfer</p>

		<p>is endorsed by the Regional Authority during the period of validity of the said scrip, mentioning the sectors for which the transferee has manufacturing facility and for which the transfer is granted.”;</p> <p>(b) In the existing second proviso, for the words “Provided further that upon”, the words “Provided also that upon” shall be substituted.</p>
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[F.No. 605/10/2013-DBK]

(Rajiv Talwar)
Joint Secretary to the Government of India

Note: (i) The principal notification number 34/2006-Central Excise dated the 14th June, 2006 was published in the *Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.365(E)*, dated the 14 th June, 2006 and was last amended by notification no. 41/2006-Central Excise dated the 13 th October, 2006 published in the *Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 638 (E)*, dated the 13 th October, 2006.

(ii) The principal notification number 31/2012-Central Excise dated the 9 th July, 2012 was published in the *Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 543 (E)*, dated the 9 th July, 2012.

(iii) The principal notification number 33/2012-Central Excise dated the 9 th July, 2012 was published in the *Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 545 (E)*, dated the 9 th July, 2012.