Notification No. 35/2011-Central Excise

New Delhi, the 21st July, 2011

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), the Central Government, on 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), No. 6/2006-Central Excise, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 96(E), dated 1st March, 2006, namely:-

In the said notification, in the ANNEXURE,-

A. for Condition No. 26, and the entries relating thereto, the following shall be substituted, namely:-
"If,-

(a) an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power certifies the project as Ultra Mega Power Project;

(b) in case the certificate regarding Ultra Mega Power Project status issued as above is provisional, the Chief Executive Officer of the project furnishes a security in the form of a Fixed Deposit Receipt from any Scheduled Bank for a term of thirty six months or more, in the name of the President of India for an amount equal to the Central Excise Duty payable but for this exemption, to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction and if the Chief Executive Officer of the project fails to furnish the final Ultra Mega Power status certificate within a period of thirty six months from the date of clearance of excisable goods, the said security shall be appropriated towards Central Excise Duty payable on such clearances but for this exemption;

(c) an officer not below the rank of Chief Engineer in the Central Electricity Authority certifies that the said goods are required for the setting up of the said Ultra Mega Power Project under the Government of India initiative, indicating the quantity, description and specification thereof;

(d) the Chief Executive Officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that-

(i) the said goods will be used only in the said project and not for any other use; and

(ii) in the event of non- compliance of sub-clause (i) above, the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.".

B. for Condition No. 28, and the entries relating thereto, the following shall be substituted, namely:-
"If,-

(a)an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power certifies the project as Mega Power Project;

(b)in case the certificate regarding Mega Power Project status issued as above is provisional, the chief executive officer of the project furnishes a security in the form of a Fixed Deposit Receipt from any Scheduled Bank for a term of thirty six months or more, in the name of the President of India for an amount equal to the Central Excise Duty payable but for this exemption, to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction and if the project developer fails to furnish the final Mega Power status certificate within a period of thirty six months from the date of clearance of excisable goods, the said security shall be appropriated towards Central Excise Duty payable on such clearances but for this exemption;

(c) an officer not below the rank of Chief Engineer in the Central Electricity Authority certifies that the said goods are required for the setting up of the said Mega Power Project under the Government of India initiative, indicating the quantity, description and specification thereof;

(d)the Chief Executive Officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that-

(i) the said goods will be used only in the said project and not for any other use; and

(ii) in the event of non- compliance of sub-clause (i) above, the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.".

[F. No. 354/94/2011- TRU]

(Sanjeev Kumar Singh)
Under Secretary to the Government of India

Note: The principal notification No.6/2006-Central Excise dated the 1st March, 2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 96(E), dated the 1st March, 2006 was last amended vide notification No. 26/2011-Central Excise, dated the 24th March, 2011, published vide number G.S.R. 238(E), dated the 24th March, 2011.