

Notification No. 01/2011 Central Excise (N.T.)

New Delhi, the February 17, 2011

G.S.R (E), - Whereas the Central Government is satisfied that a practice was generally prevalent regarding levy of duty of excise (including non-levy thereof) under section 3 of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the said Act), on goods of the description given in the Table below, and that such goods were liable to duty of excise which was not being levied under section 3 of the said Act according to the said practice, during the period as specified in the said Table, namely :-

TABLE

Description	Tariff sub-heading	Period
(1)	(2)	(3)
Goods manufactured at the site of construction for use in construction work at such site	Sub-headings of Chapter 68 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) except sub-headings 6804, 6805, 6811, 6812 and 6813	1st March, 2006 to 6th July, 2009 (Both inclusive)

2. Now, therefore, in exercise of the powers conferred by section 11C of the said Act, the Central Government hereby directs that the whole of duty of excise leviable under the said Act on such goods falling under such tariff sub-headings as specified in the said Table but for the said practice, shall not be required to be paid for the period specified in column (3) of the said Table, subject to fulfilment of condition that the benefit under this notification shall not be admissible unless the unit claiming benefit in terms of this notification reverse the input credit, if any, taken in respect of inputs used in manufacture of such goods on which the said duty of excise was not levied during the aforesaid period in accordance with the said practice.

[F. No. 167/29/2008-CX.4/CX 1]

(MADAN MOHAN)
Under Secretary to the Government of India