## Notification No. 30/ 2010-Central Excise (N.T.)

New Delhi, the 21st December, 2010

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 4A 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.49/2008-Central Excise (N.T.), dated the 24th December, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 882(E), dated the 24th December, 2008, namely:-

In the said notification, in the Table, after S. No. 93 and the entries relating thereto, the following shall be inserted, namely:-

Ī	(1)	(2)	(3)	(4)
	"93A.	8523	Packaged software or canned software	15".

Explanation.- For the purposes of this notification, "packaged software or canned software" means a software developed to meet the needs of variety of users, and which is intended for sale or capable of being sold off the shelf.

[F. No. 354/189/2009-TRU]

(Vikas)

Under Secretary to the Government of India