

Notification No. 20/2012-Central Excise

New Delhi, the 19th March, 2012

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, 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. 02/2011-Central Excise**, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 117 (E), dated the 1st March, 2011, namely:-

In the said notification, in the TABLE,-

for serial number 48 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)
"48	7113	Articles of jewellery":

for serial number 49 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)
"49	7114	<p>Articles of goldsmiths' or silversmiths' wares of precious metal or of metal clad with precious metal, bearing a brand name, except gold coins of purity 99.5% and above and silver coins of purity 99.9% and above.</p> <p>Explanation.- For the purposes of this exemption,-</p> <p>(1) "brand name" means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person;</p> <p>(2) an identity put by a jeweller or the job worker, commonly known as 'house-mark' shall not be considered as a brand name."</p>

[F No. -334/1/2012 -TRU]

[Raj Kumar Digvijay]
Under Secretary to the Government of India

Note. - The principal notification No. 2/2011-Central Excise, dated the 1st March, 2011, published in the *Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)*, vide number *G.S.R 117 (E)*, dated the 1st March, 2011, was last amended vide notification No. 19/2012-Central Excise, dated the 17th March 2012, published in the *Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)*, vide number *G.S.R.170 (E)*, dated the 17th March 2012.