

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 exempts waste, parings and scrap arising in the course of manufacture of goods in respect of which the benefit of exemption under notification no. 1/2011-Central Excise dated the 1st March, 2011 or notification no. 20 /2011 –Central Excise dated the 24th March, 2011 is availed and falling within the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the duty of excise leviable thereon which is specified in the said Schedule :

Provided that nothing contained in this notification shall apply to waste, parings and scrap cleared from a factory in which any excisable goods, other than goods in respect of which the benefit of exemption under the said notifications is availed, are also manufactured.

[F.No. B-1/3/2011-TRU]

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