

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 all goods bearing a brand name or sold under a brand name and falling under chapter 61, 62 or 63 (except 6309 and 6310) of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the duty of excise leviable thereon, when goods, on which appropriate duties of excise have been paid, are returned or brought back to the same premises or factory and cleared therefrom after being re-made, re-conditioned, re-packed or subjected to any other process ;

Provided that the exemption contained in this notification shall apply subject to the following conditions, namely:-

- (i) no Cenvat credit of the duty paid on such returned goods is taken under the provisions of rule 16 of the Central Excise Rules, 2002;
- (ii) an intimation containing the details of the document under which goods are returned and their value, is submitted to the jurisdictional Central Excise authority, within 48 hours of the receipt of the returned goods in the factory or premises ; and
- (iii) a proper account of receipt and disposal of such goods is maintained and accounted for in the monthly return.
- (iv) the aggregate value of goods cleared from a factory or premises under this exemption in a financial year does not exceed 10% of the aggregate value of clearances for home consumption from the same factory or premises in the preceding financial year.

Explanation: - For the purposes of this exemption 'appropriate duties of excise' shall mean duties of excise leviable under the First Schedule to the Central Excise Tariff Act, 1985, (5 of 1986) read with any relevant exemption notification for the time being in force.

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