

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), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby directs that the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), as specified in column (2) of the Table hereto annexed, shall be further amended, in the manner and to the extent specified in the corresponding entry in column (3) of the said Table, namely:-

Table

S.No.	Notification No. and date	Amendments
(1)	(2)	(3)
1.	49/2003-Central Excise, dated the 10 th June, 2003. [G.S.R. 471(E), dated the 10 th June, 2003]	In the said notification, for paragraph 2, the following shall be substituted, namely:- “2. The exemption contained in this notification shall apply only to the following kinds of units, namely:- (i). new industrial units, which have commenced commercial production on or after the 7 th day of January, 2003, but not later than the 31 st day of March, 2007; (ii). industrial units existing before the 7 th day of January, 2003, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent. on or after the 7 th day of January, 2003, but have commenced commercial production from such expanded capacity, not later than the 31 st day of March, 2007.”.
2.	50/2003-Central Excise, dated the 10 th June, 2003. [G.S.R. 471(E), dated the 10 th June, 2003]	In the said notification, for paragraph 2, the following shall be substituted, namely:- “2. The exemption contained in this notification shall apply only to the following kinds of units, namely:- (i). new industrial units which have commenced commercial production on or after the 7 th day of January, 2003, but not later than the 31 st day of March, 2007; (ii). industrial units existing before the 7 th day of January, 2003, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent. on or after the 7 th day of January, 2003, but have commenced commercial production from such expanded capacity, not later than the 31 st day of March, 2007.”.
3.	56/2003-Central Excise, dated the 25 th June, 2003 [G.S.R.513 (E), dated the 25 th June, 2003]	In the said notification, for paragraph 3, the following shall be substituted, namely:- “3. The exemption contained in this notification shall apply only to the following kinds of units, namely:- (i). new industrial units which have commenced commercial production on or after the 23 rd day of December, 2002, but not later than the 31 st day of March, 2007; (ii). industrial units existing before the 23 rd day of December, 2002, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent. on or after the

		23 rd day of December, 2002, but have commenced commercial production from such expanded capacity, not later than the 31 st day of March, 2007.”.
4,	71/2003-Central Excise, dated the 9 th September, 2003[G.S.R.717(E), dated the 9 th September, 2003]	In the said notification, for paragraph 5, the following shall be substituted, namely:- “5. The exemption contained in this notification shall apply only to the following kinds of units, namely:- (i). new industrial units which have commenced commercial production on or after the 23 rd day of December, 2002, but not later than the 31 st day of March, 2007; (ii). industrial units existing before the 23 rd day of December, 2002, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent. on or after the 23 rd day of December, 2002, but have commenced commercial production from such expanded capacity, not later than the 31 st day of March, 2007.”.

[F.No. 334/3/2004- TRU]

(G.S.Karki)

Under Secretary to the Government of India

Note:- (1) The principal notification was published in the Gazette of India, Extraordinary, vide number G..S.R. 471(E), dated the 10th June, 2003 and was last amended by notification No. 76/2003-Central Excise, dated the 9th September, 2003, published vide number G.S.R 863 (E), dated the 9th September, 2003.

(2) The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R. 472(E), dated the 10th June, 2003, and was last amended by 76/2003-Central Excise, dated the 9th September, 2003, published vide number G.S.R 863 (E), dated the 9th September, 2003.

(3) The principal notification was published in the Gazette of India, vide number G.S.R.513 (E), dated the 25th June, 2003, and was last amended by notification No. 72/2003-Central Excise, dated the 5th November, 2003, published vide number G.S.R 718 (E), dated the 5th November, 2003.