

NOTIFICATION
No.4/2007-Central Excise

New Delhi, the 1st March, 2007
10 Phalgun, 1928 (Saka)

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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 4/2006-Central Excise, dated the 1st March, 2006 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 94(E), dated the 1st March, 2006, namely:-

In the said notification,-

(A) in the Table,-

(i) for S.No.1 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"1.	2523 29	All goods, manufactured in a mini cement plant and cleared in packaged form-		
		(i) of retail sale price not exceeding Rs. 190 per 50 kg bag or of per tonne equivalent retail sale price not exceeding Rs.3800;	Rs.220 per tonne	1
		(ii) of retail sale price exceeding Rs. 190 per 50 kg bag or of per tonne equivalent retail sale price exceeding Rs.3800;	Rs.370 per tonne	1
1A	2523 29	All goods, whether or not manufactured in a mini cement plant, not covered in S.No.1 and cleared in packaged form of retail sale price not exceeding Rs. 190 per 50 kg bag or of per tonne equivalent retail sale price not exceeding Rs.3800;	Rs. 350 per tonne	--
1B.	2523 29	All goods, manufactured in a mini cement plant, other than those cleared in packaged form;	Rs.250 per tonne	1
1C.	2523 29	All goods, whether or not manufactured in a mini cement plant, not covered in S.No.1B, other than those cleared in packaged form;	Rs.400 per tonne	--

(1)	(2)	(3)	(4)	(5)
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Explanation.- For the purposes of S.Nos. 1 , 1A, 1B and 1C,-

1. “mini cement plant” means-

(i) a factory using vertical shaft kiln, with installed capacity not exceeding 300 tonnes per day or 99,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 1,09,500 tonnes; or

(ii) a factory using rotary kiln, with installed capacity not exceeding 900 tonnes per day or 2,97,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 3,00,000 tonnes;

2. “retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price so printed is the sole consideration for the sale:

Provided that if the goods are cleared in wholesale packages containing a number of standard packages with retail sale price declared on them, then, such declared retail sale price shall be taken into consideration for determining the rate of duty under respective S.Nos. referred to above:

Provided further that if the declared sale price on wholesale package and on the standard packages is different in terms of per tonne equivalent sale price, then, the per tonne equivalent sale price of the wholesale package or per tonne equivalent retail sale price of the standard packages, whichever is higher, shall be taken into consideration for determining the rate of duty:

Provided also that where the retail sale price of the goods are not required to be declared under the Standards of Weights and Measures (Packaged Commodities) Rules, 1977, and thus not declared, the duty shall be determined as is in the case of goods cleared in other than packaged form;

3. Where on the package, more than one retail sale price is declared, the maximum of such retail sale prices shall be deemed to be the retail sale price;

4. (i) “per tonne equivalent retail sale price” shall be calculated in the following manner, namely:-

If the package contains X kg of cement and the declared retail sale price is Rs. Y, then the per tonne equivalent retail sale price = $\frac{Y*1000}{X}$

X

(1)	(2)	(3)	(4)	(5)
		Example: If the package contains 25 kg and retail sale price is Rs. 180, the per tonne equivalent retail sale price = Rs. $\frac{180*1000}{25}$		
		25		
		= Rs. 7200		
		(ii) "per tonne equivalent sale price" shall be calculated in a manner similar to that mentioned in (i) above.		
		Example: If the wholesale package contains 500 kg of cement and the declared price is Rs. 3200, the per tonne equivalent sale price = Rs. $\frac{3200*1000}{500}$ = Rs. 6400		

- (ii) against S.No. 17, for the entry in column (4), the entry "6% plus Rs. 5.00 per litre" shall be substituted;
- (iii) against S.No. 19, for the entry in column (4), the entry "6% plus Rs. 1.25 per litre" shall be substituted;
- (iv) S.No. 42 and the entries relating thereto shall be omitted;
- (v) after S.No. 52E and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"52F.	2902 20 00	Benzene for use in the manufacture of caprolactam	12%	2
52G.	2933 71 00	Caprolactam	12%	-";

- (vi) after S.No.53 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"53A.	29 or 38	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels.	Nil	-";

- (vii) against S.No. 61, for the entry in column (4), the entry "8%" shall be substituted;
- (viii) after S.No. 62 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"62A.	3005	Wadding, gauze	8%	-";

- (ix) S.No.75 and the entries relating thereto shall be omitted;
- (x) after S.No. 80A and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"80B.	3908	Nylon Chips	12%	-";

- (xi) after S.No. 87A and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"87B.	4412	All goods	8%	-";

(B) in the Annexure, in the Conditions,-

(i) in Condition 1, in clause (ii), for the words and figures “However, the clearances of cement effected on payment of duty at the rate of Rs.400 per tonne shall not be taken into account for computing the above mentioned quantity of ninety-nine thousand tonnes”, the following shall be substituted, namely:-

“However, the clearances of cement effected on payment of duty-

- (a) at the rate of Rs.350 per tonne, in case of goods falling under S.No. 1A;
- (b) at the rate of Rs.400 per tonne, in case of goods falling under S.No.1C; and
- (c) at the rate of Rs.600 per tonne in case of goods cleared in packaged form and the retail sale price of such goods exceeds Rs. 190 per 50 kg bag or per tonne equivalent retail sale price exceeds Rs.3800,

shall not be taken into account for computing the above mentioned quantity of ninety-nine thousand tonnes.”;

(ii) Condition No. 7 and the entries relating thereto shall be omitted.

[F.No.334/1/2007-TRU]

(S.Bajaj)

Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.94(E), dated the 1st March, 2006, and was last amended by notification No. 48/2006-Central Excise, dated the 30th December, 2006 and published vide number G.S.R. 804(E), dated the 30th December, 2006.