

G.S.R. (E).- In exercise of the powers conferred by sub-sections (2) and (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008, namely :-

1. (1) These rules may be called the Pan Masala Packing Machines (Capacity Determination And Collection of Duty) Amendment Rules, 2010.
(2) They shall come into force on the 27th February, 2010.
2. In the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008, -
 - (a) in rule 2, in clause (b), for the word “notification”, the words, letters, figures and brackets “notification No.29/2008-C.E. (N.T.), dated the 1st July, 2008” shall be substituted;
 - (b) in rule 6, after sub-rule (3), the following proviso shall be inserted, namely :-

“Provided that in case a new manufacturer commences production of notified goods, his annual capacity of production shall be calculated pro-rata on the basis of the total number of days in that year and the number of days remaining in that year starting from the date of commencement of the production of such notified goods.”;
 - (c) in rule 9, for the seventh proviso, the following provisos shall be substituted, namely:-

“Provided also that in case a manufacturer does not pay the duty payable by the due date, and continues to operate any packing machine, then till the time such non-payment continues, he shall be liable to pay the monthly duty based on the number of operating packing machines declared in the month for which duty was last paid by him or the total number of packing machines found available in his premises at any time thereafter, whichever is higher:

Provided also that in case a new manufacturer commences production of notified goods in a particular month, his monthly duty payable for that month shall be calculated pro-rata on the basis of the total number of days in the month and the number of days remaining in that month starting from the date of

commencement of the production of such notified goods and shall be paid within five days of such commencement.”;

- (d) in rule 10, for the first proviso, the following proviso shall be substituted, namely :-
“Provided that during such period, no manufacturing activity, whatsoever, in respect of notified goods shall be undertaken and no removal of notified goods shall be effected by the manufacturer except that notified goods already produced before the commencement of said period may be removed within first two days of the said period.”;
- (e) in rule 15, for the words “used for manufacture”, the words “used in or in relation to manufacture” shall be substituted;
- (f) in rule 17, in sub-rule (2), for the words, figures and letters “the 1st July, 2008”, the words, figure and letters “the 1st day of April of the financial year in which unit was found to be not registered” shall be substituted.

[F. No.334/1/2010-TRU]


(Prashant Kumar)

Under Secretary to the Government of India

Note. - The principal rules were notified vide notification No.30/2008-Central Excise (N.T.), dated the 1st July, 2008, published in the Gazette of India, Extraordinary, vide number G.S.R. 491(E), dated the 1st July, 2008, and last amended by notification No. 5/2009-Central Excise (N.T.), dated the 5th March, 2009 published vide number G.S.R.155(E), dated the 5th March, 2009.