

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

New Delhi, the 25<sup>th</sup> May, 2015

**Notification No. 30/2015-Central Excise**

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 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 makes the following further amendments in the notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 22/2003-Central Excise, dated the 31<sup>st</sup> March, 2003, published in the Gazette of India Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R 265 (E), dated the 31<sup>st</sup> March, 2003, namely:-

In the said notification,-

(a) in the opening paragraph, in condition (4), in clause (a), for sub-clauses (i) and (ii), the following sub-clauses shall be substituted, namely:-

“(i) in the case of capital goods, such goods are not proved to the satisfaction of the said officer to have been installed or otherwise used within the user industry, within the period of validity of the Letter of Permission (LoP);

(ii) in the case of goods other than capital goods, such goods as are not proved to the satisfaction of the said officer to have been used in connection with the production or packaging of goods for export out of India or cleared for home consumption within the period of validity of the Letter of Permission (LoP);”;

(b) in paragraph 3, for clause (iii), the following clause shall be substituted, namely:-

“(iii) capital goods, raw material, consumables, spares, goods manufactured, processed or packaged, and scrap or waste or remnants or rejects are destroyed within the unit after intimation to Customs authorities or destroyed outside the unit with permission of Customs authorities:

Provided that the remnants, remains or scrap after such destruction, if cleared into Domestic Tariff Area, applicable duty shall be levied on such goods:

Provided further that this provision shall not apply to gold, silver, platinum, diamond, precious and semi precious stones.”;

(c) in paragraph 13, in Explanation, after clause (xiii), the following clause shall be inserted, namely:-

“(xiv) “Letter of Permission (LoP)” has the same meaning as assigned in Chapter 6 of the Foreign Trade Policy 2015-20 notified by the Government of India in the Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020, dated the 1<sup>st</sup> April, 2015.”.

(F.No: DGEP/FTP/23/2014-EOU & G&J)

(SANJAY KUMAR)  
Under secretary to the Government of India

*Note:- The principal notification No. 22/2003-Central Excise, dated the 31<sup>st</sup> March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3, sub-section (i) vide number G.S.R 265 (E), dated the 31<sup>st</sup> March, 2003 and last amended by notification No. 28/2015-CE dated the 15<sup>th</sup> May, 2015, published vide number G.S.R. 388 (E), dated the 15<sup>th</sup> May, 2015.*