

[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 21st July, 2015

Notification
No. 38/2015 – Central Excise

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) and sub-section (2A) of section 5A of the Central Excise Act, 1944 (1 of 1944), 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 Ministry of Finance (Department of Revenue) No. 1/2011-Central Excise, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 116(E), dated the 1st March, 2011, namely: -

In the said notification, in the opening paragraph, -

(A) in the proviso, for the word and figures “section 66”, the word, figures and letter “section 66B” shall be substituted.

(B) after the proviso, the following Explanation shall be inserted, namely:-

“Explanation.- For the purposes of this notification, appropriate duty or appropriate additional duty or appropriate service tax includes nil duty or nil service tax or concessional duty or concessional service tax, whether or not read with any relevant exemption notification for the time being in force.”.

[F. No. 336/4/2015-TRU]

(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal notification No. 1/2011-Central Excise, dated the 1st March, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.116 (E), dated the 1st March, 2011 and last amended vide notification No.35/2015-Central Excise, dated the 17th July, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.561 (E), dated the 17th July, 2015.