

[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)

**NOTIFICATION**  
**No. 44/2015-Central Excise**

New Delhi, the 24th November, 2015

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. 12/2012-Central Excise, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 163(E), dated the 17<sup>th</sup> March, 2012, namely:-

In the said notification, in the Table,-

- (i) in serial number 306B, in column (3), the following Explanation shall be inserted, namely:-  
*Explanation.*- Nothing contained in this exemption shall have effect on or after the 24th day of November, 2015. ;
- (ii) after serial number 306B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

|      |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |           |
|------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------|
| 306C | Any Chapter | Raw materials and parts, for use in the manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906<br><b>Explanation.</b> - For the purposes of this entry, it is clarified that in the case of steel already procured under SI.No.306B above and lying unutilized,-<br><br>i. the unit will furnish a separate bond to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, giving details of such goods and also undertake to utilize the same for manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906; and<br><br>ii. in the event of failure to use such goods for the specified purpose, the unit shall pay on demand, an amount equal to the duty payable on such goods but for the exemption under this notification. | Nil | 2 and 3 . |
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[F.No. 354/166/2014-TRU]

(K. Kalimuthu)  
Under Secretary to the Government of India

**Note.**- The principal notification No. 12/2012-Central Excise, dated the 17<sup>th</sup> March, 2012, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 163(E), dated the 17<sup>th</sup> March, 2012 and last amended *vide* notification No. 43/2015-Central Excise, dated the 6<sup>th</sup> November, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 844(E), dated the 6<sup>th</sup> November, 2015.