

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi**

Notification No. 58/2008-Central Excise

Dated 7th December, 2008

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, being satisfied that it is necessary in the public interest so to do, hereby directs that each of the Notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely :-

Table

S. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	23/2003-Central Excise, dated the 31st March, 2003	<p>In the said Notification, in the Table, -</p> <p>(i) against Sr. No. 5, for the entry in column (4), the entry "In excess of "Nil"</p> <p>Explanation.- The value of the goods shall be determined in terms of Section 4 of the Central Excise Act." shall be substituted;</p> <p>(ii) against Sr. No. 5A, for the entry in column (4), the entry "In excess of amount equal to 4% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).</p> <p>Explanation.- The value of the goods shall be determined in terms of Section 4 of the Central Excise Act." shall be substituted;</p> <p>(iii) against Sr. No. 6, for the entry in column (4), the entry "In excess of amount equal to 4% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).</p> <p>Explanation.- The value of the goods shall be determined in terms of Section 4 of the Central Excise Act." shall be substituted;</p> <p>(iv) against Sr. No. 7, for the entry in column (4), the entry "In excess of "Nil"</p> <p>Explanation.- The value of the goods shall be determined in terms of Section 4 of the Central Excise Act." shall be substituted;</p> <p>(v) against Sr. No. 7A, for the entry in column (4), the entry "In excess of amount equal to 4% of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).</p> <p>Explanation.- The value of the goods shall be determined in terms of Section 4 of the Central Excise Act." shall be substituted.</p>

S. No.	Notification number and date	Amendments
(1)	(2)	(3)
2.	29/2004-Central Excise, dated the 9th July, 2004	In the said Notification, in the Table, in column (4), - (i) for the entry "8%", wherever it occurs, the entry "4%" shall be substituted; (ii) for the entry "4%", wherever it occurs, the entry "Nil" shall be substituted.
3.	3/2005-Central Excise, dated the 24th February, 2005	In the said Notification, in the Table, against S. No. 73, for the entry "8%" in column (4), the entry "4%" shall be substituted.
4.	3/2006-Central Excise, dated the 1st March, 2006	In the said Notification, in the Table, in column (4), - (i) for the entry "14%", wherever it occurs, the entry "10%" shall be substituted; (ii) for the entry "8%", wherever it occurs, the entry "4%" shall be substituted.
5.	4/2006-Central Excise, dated the 1st March, 2006	In the said Notification, in the Table, in column (4), - (i) for the entry "12%", wherever it occurs, the entry "8%" shall be substituted; (ii) for the entry "8%", wherever it occurs except for the entry occurring against S. No. 22 and 27, the entry "4%" shall be substituted; (iii) for the entry "Rs. 220 per tonne", wherever it occurs, the entry "Rs. 145 per tonne" shall be substituted; (iv) for the entry "Rs. 370 per tonne", wherever it occurs, the entry "Rs. 250 per tonne" shall be substituted; (v) for the entry "Rs. 350 per tonne", wherever it occurs, the entry "Rs. 230 per tonne" shall be substituted; (vi) for the entry "12% of retail sale price", wherever it occurs, the entry "8% of retail sale price" shall be substituted; (vii) for the entry "Rs. 250 per tonne", wherever it occurs, the entry "Rs. 170 per tonne" shall be substituted; (viii) for the entry "14% or Rs. 400 per tonne, whichever is higher", wherever it occurs, the entry "10% or Rs. 290 per tonne, whichever is higher" shall be substituted (ix) for the entry "14% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods", wherever it occurs, the entry "10% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods" shall be substituted; (x) for the entry "14% of the value of material , if any, added and the amount charged for such manufacture", wherever it occurs, the entry "10% of the value of material , if any, added and the amount charged for such manufacture" shall be substituted.

S. No.	Notification number and date	Amendments
(1)	(2)	(3)
6.	5/2006-Central Excise, dated the 1st March, 2006	In the said Notification, in the Table, in column (4), - (i) for the entry "14%", wherever it occurs, the entry "10%" shall be substituted; (ii) for the entry "12%", wherever it occurs, the entry "8%" shall be substituted. (iii) for the entry "8%", wherever it occurs, the entry "4%" shall be substituted.
7.	6/2006-Central Excise, dated the 1st March, 2006	In the said Notification, in the Table, in column (4), - (i) for the entry "24%", wherever it occurs, the entry "20%" shall be substituted; (ii) for the entry "24% + Rs.15,000 per unit", wherever it occurs, the entry "20% + Rs. 15,000 per unit" shall be substituted; (iii) for the entry "14%", wherever it occurs, the entry "10%" shall be substituted; (iv) for the entry "14% + Rs. 10,000 per chassis", wherever it occurs, the entry "10% + Rs.10,000 per chassis" shall be substituted; (v) for the entry "12%", wherever it occurs, the entry "8%" shall be substituted; (vi) for the entry "12% + Rs.10,000 per chassis", wherever it occurs, the entry "8% + Rs.10,000 per chassis" shall be substituted; (vii) for the entry "8%", wherever it occurs, the entry "4%" shall be substituted.
8.	10/2006-Central Excise, dated the 1st March, 2006	In the said Notification, in the Table, in column (4), for the entry "8%", wherever it occurs, the entry "4%" shall be substituted.
9.	49/2006-Central Excise, dated the 30th December, 2006	In the said Notification, in the Table, in column (4), for the entry "12%", wherever it occurs, the entry "8%" shall be substituted.
10.	2/2008-Central Excise, dated the 1st March, 2008	In the said Notification, in the Table, in column (3), - (i) for the entry "14%", wherever it occurs except for the entry occurring against S. No. 14, 16 and 18, the entry "10%" shall be substituted; (ii) for the entry "14% + Rs.10,000 per chassis", wherever it occurs, the entry "10% + Rs.10,000 per chassis" shall be substituted.

Sd/-

(UNMESH WAGH)

Under Secretary to the Government of India

[F. No. 354/210/2008-TRU]