



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

Notification No. 46/2008-Central Excise

Dated 14th August, 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, 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. 6/2006-Central Excise, dated the 1st March, 2006 which was published in the Gazette of India, Extraordinary vide number G.S.R. 96(E) of the same date, namely :-

In the said Notification,-

(A) in the Table, after S. No. 91 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"91A.	Any chapter	Goods required for setting up of an ultra mega power project based on super-critical coal-thermal technology, with installed capacity of 3960MW or above, from which power procurement has been tied up through tariff based competitive bidding.	Nil	26";

(B) in the Annexure, after condition No. 25 and the entries relating thereto, the following condition shall be inserted, namely :-

<i>Condition No.</i>	<i>Conditions</i>
"26	<p>If,-</p> <p>(a) such goods are exempted from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under Section 3 of the said Customs Tariff Act when imported into India;</p> <p>(b) an officer not below the rank of Chief Engineer in the Central Electricity Authority certifies that the said goods are required for the setting up of the said ultra mega power project under Government of India initiative, indicating the quantity, description, and specifications thereof; and</p> <p>(c) the Chief executive officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that-</p> <p>i. the said goods will be used only in the said project and not for any other use; and</p> <p>ii. in the event of non compliance of sub-clause (i) above, the project developer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption."</p>

Sd/-
(G. G. PAI)

[F. No. 354/104/2003-TRU (Pt. II)]

Under Secretary to the Government of India

Note : The principal Notification No.6/2006-Central Excise dated the 1st March, 2006, was published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E) of the same date and was last amended vide Notification No. 40/2008-Central Excise, dated the 13th June, 2008 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 461(E) of the same date.