

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

Notification No. 24/2008-Central Excise

Dated 11th April, 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), 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 (Textile and Textile Articles) Act, 1978 (40 of 1978), 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. 22/2003-Central Excise, dated the 31st 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 31st March, 2003, namely :-

In the said Notification,-

(1) in the paragraph 2, after clause (v), the following clause shall be inserted, namely :-

“(va) permit the goods partially processed or manufactured or packaged therefrom in the unit to be taken out of India for purpose of processing on subcontract basis and clear therefrom the goods so processed without bringing back into India :

Provided that the goods partially processed or manufactured or packaged so taken out of India are specified in the Letter of Permission or Letter of Intent issued by the Development Commissioner;”;

(2) after the paragraph 8, before the clause (i), the following proviso shall be inserted, namely :-

“Provided that no such clearance or debonding of capital goods under the Export Promotion Capital Goods Scheme of Chapter 5 of the Foreign Trade Policy shall be allowed if the user industry has not fulfilled the positive NFE criteria at the time of clearance or debonding in terms of Para 6.18 (d) of Foreign Trade Policy.”;

(3) in paragraph 10A, for the clause (i), the following clause shall be substituted, namely :-

“(i) the exemption contained herein shall also apply to spares and components, to the extent of 5 percent. of the Free on Board (FOB) value of the manufactured articles exported by the user industry during the preceding year for the purpose of supply of such spares and components for after-sale-service of the exported articles to the same consignor or buyer to whom manufactured articles were exported;”;

(4) in ANNEXURE-I, for the entry against Sl. No. 28, the following entry shall be substituted, namely :-

“Any other item required within the user industry in relation to production for export goods or services with the prior approval of the Board of Approval or Inter Ministerial Standing Committee.”.

Sd/-

(ASEEM KUMAR)

Under Secretary to the Government of India

(F. No. DGEP/FTP/69/2007-EOU & G&J)

Note : The principal Notification No. 22/2003-Central Excise, dated the 31st 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 31st March, 2003 and last amended by Notification No. 29/2007-Central Excise, dated the 6th July, 2007 published vide number G.S.R. 474 (E), dated the 6th July, 2007.

Member-exporters can avail the Notification No. 22/2003-Central Excise, dated the 31st March, 2003 and Notification No. 29/2007-Central Excise, dated the 6th July, 2007 from the following Website :

<http://www.cbec.gov.in/excise/cx-act/notfns-2k3/ce22-2k3.htm>

<http://www.cbec.gov.in/excise/cx-act/notfns-2k7/ce29-2k7.htm>