

20th May, 2005

**Notification No. 28/2005-Central Excise**

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 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.

**Table**

<b>S. No.</b>	<b>Notification No. and Date</b>	<b>Amendment</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	22/2003-Central Excise, dated the 31 <sup>st</sup> March, 2003	<p>In the said notification,-</p> <p>(1) in paragraph 2, the condition (iv) shall be omitted ;</p> <p>(2) after paragraph 2, the following paragraphs shall be inserted, namely:-</p> <p>"2A. The user industry may supply or transfer capital goods to any other user industry or to a unit in special economic zone subject to the condition that the user industry shall give prior intimation to the jurisdictional Deputy Commissioner or Assistant Commissioner of Customs or Central Excise, as the case may be, before such supply or transfer of capital goods.</p> <p>2B. The user industry may take outside the unit sample of manufactured goods to any other user industry or to an unit in special economic zone, as the case may be, without payment of duty for display, after giving intimation to the said officer subject to the condition that such sample shall be returned to the unit within a period of thirty days of taking out of sample from the user industry."</p> <p>(3) for paragraph 9, the following shall be substituted , namely:-</p> <p>"9. Notwithstanding anything contained in this notification, the said officer subject to the approval of the Commissioner of Customs or Commissioner of Central Excise, as the case may be, may allow diesel generating sets, captive power plants, central air-conditioning equipments, uninterrupted power supply system, networking equipments, EPABX, fax, photocopier equipments, data transfer protocol equipments and security system procured by an export oriented undertaking, or Electronic Hardware Technology Park (EHTP) unit, or Software Technology Park (STP) unit to be utilized by other export oriented undertaking, or Electronic Hardware Technology Park (EHTP) unit, or Software Technology Park (STP) unit belonging to the owner of procuring unit for the purposes of development of software, data entry and conversion, data processing, data analysis and control data management or call center services and export thereof, but such goods shall not be removed from the premises of the procuring unit.";</p> <p>(4) in the <i>Expalnation</i> occurring after paragraph 13, after clause (ix) the following clause shall be added , namely:</p>

S. No.	Notification No. and Date	Amendment
(1)	(2)	(3)
		<p>' (x) "status holder" means importer having any status of Star Export House as categorized in paragraph 3.5.2 of the Foreign Trade Policy.' ;</p> <p>(5) in Annexure-I, for entry against S. No 4 , the following shall be substituted , namely:-</p> <p>" Captive power plant including captive generating sets and transformers of capacity commensurate with the actual requirement of the unit and recommended by the Development Commissioner or Designated Officer. (For status holders, there shall be no requirement of recommendation by the Development Commissioner or Designated Officer)."</p> <p>(6) in ANNEXURE-V, after Sr. No. 30, following shall be added, namely:-</p> <p>" 31. Spares up to 5% value of respective goods specified at Sl. No 1 to Sl No 29.".</p>
2	23/2003-Central Excise, dated the 31 <sup>st</sup> March, 2003	<p>In the &gt; (1) in the Table occurring below opening paragraph,-</p> <p>(i) against Sr. No. 22, for entry under column (4), the following shall be substituted, namely:-</p> <p>" In excess of 'Nil' when cleared to a person holding an Advance License issued by the licensing authority in terms of paragraph 4.1.3 of the Foreign Trade Policy, read with relevant provisions of the Hand book of Procedures, Volume-I.";</p> <p>(ii) against Sr. No. 23, for entry under column (4), the following shall be substituted, namely -</p> <p>"In excess of amount equal to additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975) on similar goods if imported, when cleared to a person holding Duty Free Replenishment Certificate in terms of paragraph 4.2 of the Foreign Trade Policy, read with relevant provisions of the Hand book of Procedures, Volume-I.";</p> <p>(2) in the ANNEXURE, for condition 11, the following shall be substituted ,namely:-</p> <p>" If,-</p> <p>(i) the Advance License Holder/Duty Free Replenishment Certificate holder fulfills all the procedural requirements of Customs which are required to be fulfilled if the goods are imported against such Advance License or Duty Free Replenishment Certificate except the requirement of specific port of import ; and</p> <p>(ii) the quantity and the value of each of the items are debited by the Deputy Commissioner or Assistant Commissioner of Customs or Central Excise as the case may be, in the said Advance License or Duty Free Replenishment Certificate and legible endorsement made by the Deputy Commissioner or Assistant Commissioner</p>

S. No.	Notification No. and Date	Amendment
(1)	(2)	(3)
		of Customs or Central Excise as the case may be, on the said Advance License or Duty Free Replenishment Certificate to that effect.".

## F.NO. 305/69/2005 -FTT(part IV)

(V.KEZO)  
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

**Note:**

1. Notification No. 22/2003-Central Excise, dated the 31<sup>st</sup> March, 2003 was published in the Gazette of India vide G.S.R 265 (E), dated the 31<sup>st</sup> March, 2003 and was last amended by notification No.46/2004 -Central Excise, dated the 6<sup>th</sup> September, 2004 [ G.S.R.567. (E), dated the 6<sup>th</sup> September, 2004].

2..Notification No. 23/2003-Central Excise dated the 31<sup>st</sup> March, 2003 was published vide G.S.R.266(E) and was last amended by Notification No 26/2005-CE dated the 16<sup>th</sup> May,2005[G.S.R.317 (E),dated the 16<sup>th</sup> May,2005 ]