

[TO BE PUBLISHED IN GAZETTE OF INDIA,
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No: 24 /2009-Central Excise(N.T.)

New Delhi, the 21st October, 2009

G.S.R (E) – Whereas the Central Government is satisfied that a practice was generally prevalent regarding levy of duty of excise (including non-levy thereof) under section 3 of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the said Act), on goods of description given in column (2) of the table below, manufactured by a unit availing benefit of Notification number given in column (4) of the table below, affixing the brand name or trade name of another person who was not eligible for the grant of exemption under the said notification and that such goods were liable to duty of excise which was not being levied under section 3 of the said Act according to the said practice during the period as specified in column (3) of the said table, namely:-

TABLE

Sl.No.	Description	Period	Notification number.
(1)	(2)	(3)	(4)
1.	Packing materials, namely, printed cartons of paper or paper board, metal containers, high density polyethylene woven sacks, adhesive tapes, stickers, pilfer proof caps, crown corks, metal labels.	1 st October, 1987 to 31 st August, 2008	(i)Notification No.175/86-CE, dated 1.3.1986 (ii)Notification No.1/93-CE, dated 28.2.1993 (iii)Notification No.16/97-CE, dated 1.4.1997 (iv)Notification No.38/97- CE, dated 27.6.97 (v)Notification No.8/98-CE, dated 2.6.1998 (vi)Notification No.9/98-CE, dated 2.6.1998 (vii)Notification No.8/99-CE, dated 28.2.1999 (viii)Notification No.9/99-CE, dated 8.2.1999

			<p>(ix)Notification No.8/2000-CE, dated .3.2000</p> <p>(x)Notification No.9/2000-CE, dated 1.3.2000</p> <p>(xi)Notification No.8/2001-CE, dated 1.3.2001</p> <p>(xii)Notification No.9/2001-CE, dated 1.3.2001</p> <p>(xiii)Notification No.8/2002-CE, dated .3.2002</p> <p>(xiv)Notification No.9/2002-CE, dated 1.3.2002</p> <p>(xv)Notification No.8/2003-CE, dated 1.3.2003 till issue of amending Notification No.47/2008-CE, dated 1.9.2008</p> <p>(xvi)Notification No.9/2003-CE, dated 1.3.2003 (Rescinded vide Notification No.11/2005- CE, dated 1.3.2005)</p>
2	Plastic bags	1 st October, 1987 to 10 th February 2009	<p>(i)Notification No.175/86-CE, dated 1.3.1986</p> <p>(ii)Notification No.1/93-CE, dated 28.2.1993</p> <p>(iii)Notification No.16/97-CE, dated 1.4.1997</p> <p>(iv)Notification No.38/97-CE, dated 27.6.97</p> <p>(v)Notification No.8/98-CE, dated 2.6.1998</p> <p>(vi)Notification No.9/98-CE, dated 2.6.1998</p> <p>(vii)Notification No.8/99-CE, dated 28.2.1999</p> <p>(viii)Notification No.9/99-CE, dated 28.2.1999</p> <p>(ix)Notification No.8/2000-CE, dated 1.3.2000</p> <p>(x)Notification No.9/2000- CE, dated 1.3.2000</p> <p>(xi)Notification No.8/2001-CE, dated 1.3.2001</p> <p>(xii)Notification No.9/2001-CE, dated 1.3.2001</p> <p>(xiii)Notification No.8/2002- CE, dated 1.3.2002</p>

			<p>(xiv) Notification No.9/2002-CE, dated 1.3.2002</p> <p>(xv) Notification No.8/2003-CE, dated 1.3.2003 till issue of amending Notification No.2/2009-CE, dated 11.2.2009</p> <p>(xvi) Notification No.9/2003-CE, dated 1.3.2003</p> <p>(Rescinded vide Notification No.11/2005 CE, dated 1.3.2005)</p>
3.	Printed laminated rolls	<p>1st October, 1987 to</p> <p>6th July, 2009</p>	<p>(i) Notification No.175/86- CE, dated 1.3.1986</p> <p>(ii) Notification No.1/93-CE, dated 28.2.1993</p> <p>(iii) Notification No.16/97-CE, dated 1.8.1997</p> <p>(iv) Notification No.38/97-CE, dated 27.6.97</p> <p>(v) Notification No.8/98-CE, dated 2.6.1998</p> <p>(vi) Notification No.9/98-CE, dated 2.6.1998</p> <p>(vii) Notification No.8/99-CE, dated 28.2.1999</p> <p>(viii) Notification No.9/99-CE, dated 28.2.1999</p> <p>(ix) Notification No.8/2000-CE, dated 1.3.2000</p> <p>(x) Notification No.9/2000-CE, dated 1.3.2000</p> <p>(xi) Notification No.8/2001-CE, dated 1.3.2001</p> <p>(xii) Notification No.9/2001-CE, dated 1.3.2001</p> <p>(xiii) Notification No.8/2002-CE, dated 1.3.2002</p> <p>(xiv) Notification No.9/2002-CE, dated 1.3.2002</p> <p>(xv) Notification No.8/2003-CE, dated 1.3.2003 till issue of amending Notification No 9/2009-CE, dated 7.7.2009</p> <p>(xvi) Notification No.9/2003-CE, dated 1.3.2003</p> <p>(Rescinded vide Notification No.11/2005 CE, dated 1.3.2005)</p>

2. Now, therefore, in exercise of the powers conferred by section 11C of the said Act, the Central Government hereby directs that the whole of duty of excise leviable under the said Act on such goods manufactured by a unit, where the manufacturer has affixed the specified goods with a brand name or a trade name of another person who is not eligible for grant of exemption under the relevant notification, and has not paid the excise duty leviable thereon on the reasonable belief that he was entitled to the benefit of said notification, but for the said practice, shall not be required to be paid for the period as specified in column (3) of the said table in accordance with the said practice.

Explanation: 'Brand name' or 'Trade name' means 'Brand name' or 'Trade name' as defined in the notification numbers given in column (4) of the table above.

[F.No.115/1/2009-CX-3]

(Rajesh Verma)

Under Secretary to the Government of India