

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 17/2017-Central Excise

New Delhi, the 30th June, 2017

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 amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) as specified in column (2) of the Table below, which shall be amended or further amended, as the case may be, in the manner as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	34/2006-Central Excise, dated the 14th June, 2006 [Vide number G.S.R. 365 (E), dated the 14th June, 2006]	In the said notification, in the opening paragraph,- (a) the words, brackets and figures “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 (Textiles and Textile Articles) Act, 1978 (40 of 1978),” shall be omitted; (b) in clause (1), for the words, figures and brackets “the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)”, the words, figures and brackets “the Fourth Schedule of the Central Excise Act, 1944 (1 of 1944)” shall be substituted; (c) the clauses (2) and (3) shall be omitted.
2.	29/2012-Central Excise, dated the 9th July, 2012 [Vide number G.S.R. 541(E), dated the 9th July, 2012]	In the said notification,- (a) for the opening paragraph, the following paragraph shall be substituted, namely:- “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 exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Focus Product Scheme duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.15 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”; (b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:-

		“(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.
3.	30/2012-Central Excise, dated the 9th July, 2012 [<i>Vide</i> number G.S.R. 542(E), dated the 9th July, 2012]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“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 exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Focus Market Scheme duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.14 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:-</p> <p>“(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
4.	32/2012-Central Excise, dated the 9th July, 2012 [<i>Vide</i> number G.S.R. 544(E), dated the 9th July, 2012]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Vishesh Krishi and Gram Udyog Yojana (Special Agriculture and Village Industry Scheme) duty credit scrip issued to an exporter by the Regional Authority in accordance with paragraph 3.13.2 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:-</p> <p>“(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
5.	2/2013- Central Excise, dated the 18 th February,	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be</p>

	<p>2013 [<i>Vide</i> number G.S.R. 101(E), dated the 18th February, 2013]</p>	<p>substituted, namely:-</p> <p>“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 exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Post Export Export Promotion Capital Goods duty credit scrip (0% Export Promotion Capital Goods variant) issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 [Export Promotion Capital Goods (EPCG) Scheme] of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:-</p> <p>“(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
<p>6.</p>	<p>3/2013-Central Excise, dated the 18th the February, 2013 [<i>Vide</i> number G.S.R. 102(E), dated the 18th February, 2013]</p>	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“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 exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Post Export Export Promotion Capital Goods duty credit scrip (3% Export Promotion Capital Goods variant) issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 [Export Promotion Capital Goods (EPCG) Scheme] of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:-</p> <p>“(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
<p>7.</p>	<p>14/2013-Central Excise, dated the 18th April, 2013 [<i>Vide</i> number G.S.R. 251(E),</p>	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p>

	dated the 18 th April, 2013]	<p>“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 exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Post Export Export Promotion Capital Goods duty credit scrip issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 [Export Promotion Capital Goods (EPCG) Scheme] of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (j), the following condition shall be substituted, namely:-</p> <p>“(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
8.	18/2015-Central Excise, dated the 1 st April, 2015 [Vide number G.S.R. 250(E), dated the 1 st April, 2015]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“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 exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Post Export Export Promotion Capital Goods duty credit scrip issued by the Regional Authority in accordance with paragraph 5.12 of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (h), the following condition shall be substituted, namely:-</p> <p>“(h) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
9.	20/2015-Central Excise, dated the 8 th April, 2015 [Vide number G.S.R. 271(E), dated the 8 th April, 2015]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“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</p>

		<p>exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a duty credit scrip issued by the Regional Authority under the Merchandise Exports from India Scheme in accordance with paragraph 3.04 read with paragraph 3.05 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (7), the following condition shall be substituted, namely:-</p> <p>“(7) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>
10.	21/2015-Central Excise dated the 8 th April, 2015 [Vide number G.S.R. 272(E), dated the 8 th April, 2015]	<p>In the said notification,-</p> <p>(a) for the opening paragraph, the following paragraph shall be substituted, namely:-</p> <p>“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 exempts the goods specified in the Fourth Schedule to the said Central Excise Act, when cleared against a Service Exports from India Scheme duty credit scrip issued by the Regional Authority under paragraph 3.10 read with paragraph 3.08 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from the whole of duty of excise leviable thereon under the Fourth Schedule to the said Central Excise Act.”;</p> <p>(b) in paragraph 2, for condition (7), the following condition shall be substituted, namely:-</p> <p>“(7) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944, against the amount debited in the said scrip and validated at the time of clearance.”.</p>

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.605/28/2017-DBK]

(Anand Kumar Jha)
Under Secretary to the Government of India

Note: (i) The principal notification number 34/2006-Central Excise, dated the 14th June, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.365(E), dated the 14th June, 2006 and was last amended by notification number 17/2013-Central Excise, dated the 16th May,

2013, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 315(E), dated the 16th May, 2013.

(ii) The principal notification number 29/2012-Central Excise, dated the 9th July, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 541 (E), dated the 9th July, 2012 and was last amended by notification number 17/2013-Central Excise, dated the 16th May, 2013, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 315(E), dated the 16th May, 2013.

(iii) The principal notification number 30/2012-Central Excise, dated the 9th July, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 542 (E), dated the 9th July, 2012 and was last amended by notification number 5/2014-Central Excise, dated the 24th February, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 106(E), dated the 24th February, 2014.

(iv) The principal notification number 32/2012-Central Excise, dated the 9th July, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 544 (E), dated the 9th July, 2012 and was last amended by notification number 17/2013-Central Excise, dated the 16th May, 2013, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 315(E), dated the 16th May, 2013.

(v) The principal notification number 2/2013-Central Excise, dated the 18th February, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 101(E), dated the 18th February, 2013.

(vi) The principal notification number 3/2013-Central Excise, dated the 18th February, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 102(E), dated the 18th February, 2013.

(vii) The principal notification number 14/2013-Central Excise, dated the 18th April, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 251(E), dated the 18th April, 2013.

(viii) The principal notification number 18/2015-Central Excise, dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 250(E), dated the 1st April, 2015.

(xi) The principal notification number 20/2015-Central Excise, dated the 8th April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 271(E), dated the 8th April, 2015.

(x) The principal notification number 21/2015-Central Excise, dated the 8th April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 272(E), dated the 8th April, 2015.