

Notification	New Delhi, the 1 st March, 2007
No. 9/2007-Central Excise (N.T.)	10 Phalgun, 1928 (Saka)

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000, namely:-

1. (1) These rules may be called the Central Excise Valuation (Determination of Price of Excisable Goods) Amendment Rules, 2007.

(2) They shall come into force on the 1st day of April, 2007.

2. In the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000, after rule 10, the following rule shall be inserted, namely.-

“10A. Where the excisable goods are produced or manufactured by a job-worker, on behalf of a person (hereinafter referred to as principal manufacturer), then,-

(i) in a case where the goods are sold by the principal manufacturer for delivery at the time of removal of goods from the factory of job-worker, where the principal manufacturer and the buyer of the goods are not related and the price is the sole consideration for the sale, the value of the excisable goods shall be the transaction value of the said goods sold by the principal manufacturer;

(ii) in a case where the goods are not sold by the principal manufacturer at the time of removal of goods from the factory of the job-worker, but are transferred to some other place from where the said goods are to be sold after their clearance from the factory of job-worker and where the principal manufacturer and buyer of the goods are not related and the price is the sole consideration for the sale, the value of the excisable goods shall be the normal transaction value of such goods sold from such other place at or about the same time and, where such goods are not sold at or about the same time, at the time nearest to the time of removal of said goods from the factory of job-worker;

(iii) in a case not covered under clause (i) or (ii), the provisions of foregoing rules, wherever applicable, shall *mutatis mutandis* apply for determination of the value of the excisable goods:

Provided that the cost of transportation, if any, from the premises, wherefrom the goods are sold, to the place of delivery shall not be included in the value of excisable goods.

Explanation.- For the purposes of this rule, job-worker means a person engaged in the manufacture or production of goods on behalf of a principal manufacturer, from any inputs or goods supplied by the said principal manufacturer or by any other person authorised by him.”

[F. No. 334/1/2007-TRU]

S. Bajaj
Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary vide notification No. 45/2000-Central Excise (N.T.), dated the 30th June, 2000 [G.S.R.575(E), dated the 30th June, 2000], and was last amended vide notification No. 60/2003-Central Excise (N.T.), dated the 5th August, 2003 [G.S.R.632(E), dated the 5th August, 2003].