

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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 3/2006-Central Excise, dated the 1<sup>st</sup> March, 2006 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 93(E), dated the 1<sup>st</sup> March, 2006, namely:-

In the said notification,-

(A) in the Table,-

(i) after S.No.18 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"18A.	1905 31 00 or 1905 90 20	Biscuits cleared in packaged form, with per kg. retail sale price equivalent not exceeding Rs.50.	Nil	”;
		<i>Explanation 1-</i> “Retail sale price” means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is sole consideration for such sale.		
		<i>Explanation 2-</i> “per kg. retail sale price equivalent” shall be calculated in the following manner, namely:- If the package contains X gm of biscuits and the declared retail sale price on it is Rs. Y, then the per kg. retail sale price equivalent = $\frac{Y*1000}{X}$		
		<i>Illustration:-</i> If the package contains 50gm of biscuits and the declared retail sale price on it is Rs.2, then per kg. retail sale price equivalent = $\frac{2*1000}{50}$ = Rs. 40.		

(ii) against S.No.28, for the entry in column (3), the entry “Texturised Vegetable Proteins (Soya bari)” shall be substituted;

(iii) after S.No. 29 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“29A.	2106 90 20	All goods	16%	”;

(iv) after S.No. 30 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"30A.	2106 90	All kinds of food mixes, including instant food mixes	Nil	-";

- (v) against S.No.36, for the entry in column (5), the entry "2" shall be substituted;
- (vi) against S.No.37, for the entry in column (4), the entry "Rs.10 per thousand" shall be substituted;
- (vii) against S.No.38, for the entry in column (4), the entry "Rs.22 per thousand" shall be substituted; and
- (B) in the Annexure, after Condition No. 1 and the entry relating thereto, the following condition shall be inserted, namely,-

Condition No.	Conditions
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- "2. The exemption contained in this notification shall apply subject to the condition that the manufacturer of biris, files a declaration in the format given below before the 30<sup>th</sup> day of April in each financial year with the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be. Provided that the declaration for the financial year 2006-2007 shall be filed on or before the 31<sup>st</sup> day of March, 2007.

Format

Declaration to be filed by a manufacturer of biris availing benefit of exemption from excise duty under S.No. 36 of the Notification no. 3/2006-Central Excise dated 1<sup>st</sup> of March, 2006

1. Name and Address of the manufacturer.
2. PAN
3. Details of manufacturing processes undertaken by the manufacturer along with the address of premises where such activities are carried out.

Address of the premises	Processes being undertaken

4. (a) Whether any process of manufacture of biris is undertaken by job worker (such as rolling of biris) Y/N  
(b) If yes, the name and address of job-worker, processes undertaken by them, and the quantity of biris in relation to which such processes have been carried out in the previous financial year.

Name and address of the job worker	Nature of processes undertaken	Quantity of Biris

5. Total quantity of biris manufactured and cleared in the previous financial year by the manufacturer.

I hereby declare that the information given in above is true, correct and complete in every respect.

(Signature and name of the Assessee or authorized signatory)

Place:

Date:

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

(S.Bajaj)

Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.93(E), dated the 1st March, 2006, and was last amended by notification No. 48/2006-Central Excise, dated the 30<sup>th</sup> December, 2006 and published vide number G.S.R.804(E), dated the 30<sup>th</sup> December, 2006.