

Notification
No.9/2008-Central Excise

New Delhi, the 1st March, 2008
11 Phalgun, 1929 (Saka)

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) read with sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2005-Central Excise, dated the 13th May, 2005 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 294(E) of the same date, namely:-

In the said notification, in the Table, after S.No. 8 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

| S.No. | Heading or sub-heading or tariff item | Description of goods |
|-------|---------------------------------------|---|
| (1) | (2) | (3) |
| "9 | 2106 90 20 | All goods containing not more than 15% betel nut, subject to the following conditions, namely:- (i) the unit availing the concessional rate shall exclusively manufacture the aforesaid goods and shall not engage in the production, manufacture or trading of any other pan masala (with or without tobacco) in the same premises; (ii) the goods do not bear a brand name which is used for any other goods falling under tariff item 2106 90 20 or 2403 99 90; and (iii) the contents of the product, particularly, the percentage of betel nut be declared on the packing." |

[F.No.334/1/2008-TRU]

(S.Bajaj)
Under Secretary to the Government of India

Note:- The principal notification No. 21/2005-Central Excise, dated the 13th May, 2005 was published in the Gazette of India, Extraordinary, vide number G.S.R. 294 (E), dated the 13th May, 2005.