

EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

Ministry of Commerce & Industry, Government of India

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EPCES CIRCULAR NO. 217 DATED 7-12-2015

Subject : Department of Revenue Notification No. 55/2015-Customs & 45/2015-CX dated 24/11/2015 – Amended notification No. 52/2003-Customs dated 31-03-2003

Department of Revenue, Ministry of Finance has issued Notification No. 55/2015-Customs and Notification No. 45/2015-Central Excise, both dated 24th November, 2015, amending Notification No. 52/2003-Customs dated 31-3-2003 so as to enable EOUs to become eligible for duty exemption on raw materials/parts consumed in manufacture of certain specified ships/vessels and cleared to DTA, even if such ships/vessels are exempt from basic customs duty and central excise/CV duty.

Copy of Department of Revenue Notification No. 55/2015-Customs and 45/2015-Central Excise are attached along with for ready reference and records of the members.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 55/2015-Customs

New Delhi, the 24th November, 2015

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), 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.52/2003-Customs, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 274(E), dated the 31st March, 2003, namely,

In the said notification, in Paragraph 3, for the first proviso, the following proviso shall be substituted, namely:-

“ Provided that where such finished goods (including rejects, waste, scrap, remnants and by-products) are either non excisable or such finished goods (including rejects, waste, scrap remnants and by-products) other than goods falling under heading/tariff item 8901, 8902 00 10, 8905 10 00 or 8906 if imported, are leviable to nil rate of duty of customs specified under First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and nil additional duty leviable under section 3 of the said Customs Tariff Act, read with exemption notification in this regard , if any, no exemption in respect of inputs utilized for the purpose of manufacture of such finished goods (including rejects, waste, scrap, remnants and by-products) shall be available under this notification” .

[F.No. 354/166/2014-TRU]

(K. Kalimuthu)

Under Secretary to the Government of India

Note.- The principal notification No. 52/2003-Customs, dated the 31st March, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 274(E), dated the 31st March, 2003 and last amended by notification No. 34/2015-Customs, dated the 25th May, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 418 (E), dated the 25th May, 2015.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION
No. 45/2015-Central Excise

New Delhi, the 24th November, 2015

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 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 22/2003-Central Excise, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 265(E), dated the 31st March, 2003, namely:-

In the said notification, in Paragraph 6, for the second proviso, the following proviso shall be substituted, namely:-

“ Provided further that where such articles (including rejects, waste, scrap and remnants) are either non excisable or such articles (including rejects, waste, scrap and remnants) other than articles falling under heading/tariff item 8901, 8902 00 10, 8905 10 00 or 8906 if imported, are leviable to nil rate of duty of customs specified under First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and nil additional duty leviable under section 3 of the said Customs Tariff Act, read with exemption notification in this regard , if any, no exemption in respect of inputs utilized for the purpose of processing, manufacture, production or packaging of such articles (including rejects, waste, scrap and remnants) shall be available under this notification” .

[F.No. 354/166/2014-TRU]

(K. Kalimuthu)

Under Secretary to the Government of India

Note.- The principal notification No. 22/2003-Central Excise, dated the 31st March, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 265(E), dated the 31st March, 2003 and last amended by notification No. 30/2015-Central Excise, dated the 25th May, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *videnumber* G.S.R. 419 (E), dated the 25th May, 2015.