

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1, WILLIAMS ROAD, CANTONMENT, TRICHY-1.

TRADE NOTICE: 35/2005

DATED: 25.08.2005.

Sub: Communication of Ministry's Notification No. 31/2005 – CE dated 12.08.2005
and Notification No. 32/2005 – CE dated 17.08.2005 – Regarding.

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Copy of Ministry's Notification Nos. 31/2005 – CE [F.No. 267/22/2005-CX-8] dated
12.08.2005 and Notification No. 32/2005 – CE [F.No.341/2/2005-TRUJ] dated 17.08.2005 are
communicated herewith.

The contents of the Trade Notice may be brought to the knowledge of all constituent
members of Trade Associations / Chambers of Commerce

(Issued from file C.No.IV/16/3/2005 – C.Ex.Pol.)

//ATTESTED//

Sd./xxx
(V. JAYARAMAN)
JOINT COMMISSIONER (TECH)

SUPERINTENDENT (TECH)

To

As per mailing list II / III /
All Section in Hqrs., Trichy.

Copy of Ministry's Notification No. 31/2005 CE Dated: 12.08.2005

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, 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. 6/2002-Central Excise, dated the 1st March, 2002, namely:-

In the said notification, in the Table, against S.No. 73, in column No. (3), for the figures“54,55,56”, the figures“54,56” shall be substituted.

[F.No. 267/22/2005-CX-8]

(Ajay)
Under Secretary to the Government of India

Note. - The principal notification No. 6/2002-Central Excise, dated the 1st March, 2002 was published in the Gazette of India vide number G.S.R. 127(E), dated the 1st March, 2002 and was subsequently amended *vide* notification No.26/2002 dated 27.4.02,G.S.R.305 (E) dated 27.4.02, 31/2002-C.E. dated 3.6.02, G.S.R.402 (E) dated 3.6.02, 32/2002-C.E. dated 18.6.02, G.S.R.434 (E) dated 18.6.02, 40/2002-C.E.dated 14.8.02, G.S.R.567 (E) dated 14.8.02, 41/2002-C.E. dated 19.8.02, G.S.R.581 (E) dated 19.8.02,42/2002-C.E. dated 21.8.02,

G.S.R. 587(E) dated 21.8.02, 43/2002-C.E. dated 22.8.2002, G.S.R. 591(E) dated 22.8.2002, 44/2002-C.E. dated 28.8.02, G.S.R. 609(E) dated 28.8.02, 47/2002-C.E. dated 6.9.02, G.S.R. 626(E) dated 6.9.02, 50/2002-C.E. dated 25.9.02, G.S.R. 663(E) dated 25.9.02, 51/2002-C.E. dated 1.10.02, G.S.R. 672(E) dated 1.10.02, 53/2002-C.E. dated 30.10.02, G.S.R. 739(E) dated 30.10.02, 55/2002-C.E. dated 7.11.02 G.S.R. 752(E) dated 7.11.02, 62/2002-C.E. dated 31.12.02, G.S.R. 858(E) dated 31.12.02, 1/2003-C.E. dated 2.1.03, G.S.R. 4(E) dated 2.1.03, 6/2003-C.E. dated 1.3.03, G.S.R. 136(E) dated 1.3.03, 18/2003-C.E. dated 3.3.03, G.S.R. 182(E) dated 3.3.03, 19/2003-C.E. dated 5.3.03, G.S.R. 192(E) dated 5.3.03, 29/2003-C.E. dated 1.4.03, G.S.R. 288(E) dated 1.4.03, 37/2003-C.E. dated 30.4.03, G.S.R. 366(E) dated 30.4.03, 45/2003-C.E. dated 14.5.03, G.S.R. 409(E) dated 14.5.03, 48/2003-C.E. dated 29.5.03, and G.S.R. 443(E) dated 29.5.03, 52/2003-C.E. dated 17.6.03, G.S.R. 493(E) dated 17.6.03, 55/2003-C.E. dated 24.6.2003, G.S.R. 510(E) dated 24.6.03, 57/2003-C.E. dated 27.6.03, G.S.R. 518(E) dated 27.6.03, 60/2003-C.E. dated 29.7.03, G.S.R. 613(E) dated 29.7.03, 63/2003-C.E. dated 31.7.2003, G.S.R. 618(E) dated 31.7.03, 64/2003-C.E. dated 6.8.03, G.S.R. 638(E) dated 6.8.03, 74/2003-C.E. dated 20.10.03, G.S.R. 828(E) dated 20.10.03, 2/2004-C.E. dated 8.1.04, G.S.R. 33(E) dated 8.1.04, 4/2004-C.E. dated 15.1.04, G.S.R. 45(E) dated 15.1.04, 5/2004-C.E. dated 19.1.04, G.S.R. 50(E) dated 19.1.04, 10/2004-C.E. dated 22.1.04, G.S.R. 69(E) dated 22.1.04, 12/2004-C.E. dated 4.2.04, G.S.R. 97(E) dated 4.2.04, 13/2004-C.E. dated 6.2.04, G.S.R. 102(E) dated 6.2.04, 16/2004-C.E. dated 28.2.04, G.S.R. 157(E) dated 28.2.04, 22/2004-C.E. dated 15.6.04, G.S.R. 360(E) dated 15.6.04, 23/2004-C.E. dated 9.7.04, G.S.R. 414(E) dated 9.7.04, 39/2004-C.E. dated 4.8.04, G.S.R. 501(E) dated 4.8.04, 42/2004-C.E. dated 9.8.04, G.S.R. 507(E) dated 9.8.04, 43/2004-C.E. dated 13.8.04, G.S.R. 523(E) dated 13.8.04, 44/2004-C.E. dated 18.8.04, G.S.R. 526(E) dated 18.8.04, 45/2004-C.E. dated 27.8.04, G.S.R. 548(E) dated 27.8.04, 47/2004-C.E. dated 9.9.04, G.S.R. 581(E) dated 9.9.04, 48/2004-C.E. dated 10.9.04, G.S.R. 583(E) dated 10.9.04, 49/2004-C.E. dated 15.9.04, G.S.R. 612(E) dated 15.9.04, and 50/2004-C.E. dated 16.9.04, G.S.R. 615(E) dated 16.9.04, 51/2004-C.E. dated 17.9.04, G.S.R. 618(E) dated 17.9.04, 56/2004-C.E. dated 31.12.04, G.S.R. 850(E) dated 31.12.04, 5/2005-C.E. dated 1.3.05, G.S.R. 125(E) dated 1.3.05, 16/2005-C.E. dated 2.5.05, G.S.R. 258(E) dated 2.5.05, and 29/2005-C.E. dated 31.5.05, G.S.R. 346(E) dated 31.

Copy of Ministry's Notification No. 32/2005 CE Dated: 17.08.2005

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 91 and section 93 of the Finance (No.2) Act, 2004 (23 of 2004), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts cement falling under Chapter 25, and steel falling under Chapters 72 or 73 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as said goods) used in construction of houses, in tsunami affected districts of States of Tamil Nadu, Andhra Pradesh, Kerala and Union Territories of Pondicherry and Andaman and Nicobar Islands (hereinafter referred to as said areas), from the whole of the duty of excise leviable thereon under the said Acts (hereinafter referred to as the said duties).

2. The exemption contained in this notification shall apply only if the said goods are used in construction of houses, including temporary shelters (hereinafter referred to as such houses) by Non Government Organization or Voluntary Agency or

Private-Public Enterprise or Rehabilitation Organization or Trust or any agency, approved by the concerned State or Union Territory Government (hereinafter referred to as approved construction agencies), for constructing such houses in the said areas, for rehabilitation work.

3. The exemption contained in this notification shall be given effect to in the following manner:-

- (a) The manufacturer of the said goods shall pay duties as applicable at the time of clearance and shall not be eligible for the refund of said duties;
- (b) The approved construction agency shall submit a statement of quantity and value of the said goods used in construction of such houses along with documents evidencing payment of duty on the said goods to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, (hereinafter referred to as jurisdictional excise officer), in whose jurisdiction the area where such houses are being constructed is situated;
- (c) The approved construction agency shall file a claim for refund of the said duties paid on the said goods procured and utilized in construction of such houses by it on a quarterly basis, along with a consumption certificate for the said goods from a Chartered Engineer countersigned by the concerned District Collector or Sub-Divisional Magistrate and completion certificate from the District Collector to the jurisdictional excise officer, within sixty days from the end of the relevant quarter, and such period may be extended by the jurisdictional excise officer by another sixty days;
- (d) Provided that refund claim for the period April, 2005 to June, 2005 may be filed by the 30th September, 2005.

The jurisdictional excise officer shall, after satisfying himself that the said goods have been used for the specified purposes, and on production of documentary evidence about the duty paid on the said goods, sanction the refund claim, at the rate of 6% of the cost of construction of such house or houses, as the case may be, subject to a maximum of Rs.9000 per house constructed in any case; and

- (e) The refund under clause (d) shall be given only to the concerned approved construction agency.

4. The amount of refund shall not exceed 6% of the cost of construction or Rs.9000 per house constructed, whichever is less, in any case.

5. The exemption contained in this notification shall only be in respect of said duties paid on the said goods, which have been used in such houses constructed on or after the 1st April, 2005 and on or before 31st July, 2006.

[F.No.341/2/2005-TRU]

(Ajay)
Under Secretary to the Government of India