



Bangalore Chamber of Industry and Commerce

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Taxation (Excise)

Circular No.76

18.05.2010

All Members

Dear Sirs,

We enclose herewith the following Notification issued by the Government of India, Commissioner of Central Excise, Bangalore for your reference and record.

1. Notification No. 25/2010-Central Excise, New Delhi, the 07th May, 2010 - [F. No. 354/59/2010- TRU]

Thanking you,

Yours faithfully

T.S. Sampath Kumar
Secretary General

Notification No. 25/2010-Central Excise, New Delhi, the 07th May, 2010 - [F. No. 354/59/2010- TRU]

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. 6/2006-Central Excise, dated the 1st March, 2006, published in the Gazette of India, Extraordinary vide number G.S.R. 96(E) dated 1st March, 2006, namely:-

In the said notification, -

- (l) in the Table,-
- (i) for S. No. 17 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"17.	8471 70 or 8473 30 or 8523 51 00	The following goods, namely:- (a) Microprocessor for computer, other than motherboards; (b) Floppy disc drive; (c) Hard disc drive; (d) CD-ROM drive; (e) DVD Drive /DVD Writers; (f) Flash memory;	Nil 4%	- -“ ;

		(g) Combo drive,- (i) meant for fitment inside the CPU housing/laptop body only; (ii) meant for use other than at (i) above		
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(II) in the Annexure,-

(i) for condition No. 28 and the entries relating thereto, the following shall be substituted, namely:-

Condition No.	Conditions
"28.	<p>If,-</p> <p>(a) such goods are exempted from the duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable under section 3 of the said Customs Tariff Act when imported into India;</p> <p>(b) an officer not below the rank of a Joint Secretary to the Government of India, in the Ministry of Power certifies that the goods are required for a project of the nature specified in column (3) against S. No. 91B of the table;</p> <p>(c) the Chief executive officer of the project furnishes an undertaking to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, having jurisdiction, to the effect that-</p> <p>(i) the said goods will be used only in the said project and not for any other use; and</p> <p>(ii) in the event of failure to observe sub-clause (i) above, the manufacturer will pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.";</p>

Sd/-
(Prashant Kumar)
Under Secretary to the Government of India

Note: The principal notification No. 6/2006-Central Excise dated the 1st March, 2006, published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E), dated the 1st March, 2006 was last amended vide notification No. 12/2010-Central Excise, dated the 27th February, 2010, published vide number G.S.R. 114(E), dated the 27th February, 2010.

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