

CENTRAL EXCISE NOTIFICATION

N.T. SERIES

-COPY OF-

NOTIFICATION

NO.5/2009-CENTRAL EXCISE (N.T.)

Dated 5th March, 2009

In exercise of the powers conferred by sub-sections (2) and (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008 (hereinafter referred to as the said rules), namely :-

1. (1) These rules may be called the **Pan Masala Packing Machines (Capacity Determination And Collection of Duty) Amendment Rules, 2009.**

(2) They shall come into force on the **5th March, 2009.**

2. In the said rules, after rule 14, the following rule shall be inserted, namely:-

“14A. Export without payment of duty.- Notwithstanding anything contained in these rules or in the Central Excise Rules, 2002 -

(i) no notified goods shall be exported without payment of duty; and

(ii) no material shall be removed without payment of duty from a factory or warehouse or any other premises for use in the manufacture or processing of notified goods which are exported out of India.”.

Sd/-

(Unmesh Sharad Wagh)

Under Secretary to the Government of India

F.No.341/109/2008-TRU

Issued by:

Ministry of Finance

(Department of Revenue)

New Delhi

Note.- The principal rules were notified vide notification number 30/2008-Central Excise (N.T.), dated the 1st July, 2008 and were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 491(E), dated the 1st July, 2008 and were last amended by notification number 45/2008-Central Excise (N.T.), dated the 20th October, 2008, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.741(E) of the same date.

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