

## **CENTRAL EXCISE NOTIFICATION**

**N.T. SERIES**

-COPY OF-

### **NOTIFICATION**

**NO.13/2009-CENTRAL EXCISE (N.T.)**

**Dated 5<sup>th</sup> June, 2009**

Whereas the Central Government is satisfied that according to a practice that was generally prevalent regarding levy of duties of excise (including non-levy thereof) namely the duties of excise leviable under Section 3 of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the said Act), on Agricultural grade Zinc Sulphate ordinarily used as micronutrient falling under Chapter sub-heading 2833 29 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) which was liable to duties of excise but according to the said practice, duties of excise were not being levied during the period commencing on the 1<sup>st</sup> day of January, 2007 and ending with 8<sup>th</sup> day of October, 2007.

2. Now, therefore, in exercise of the powers conferred by Section 11C of the said Act, the Central Government hereby directs that the whole of the duties of excise payable under the said Act, on such Agricultural grade Zinc Sulphate ordinarily used as micronutrient but for the said practice, shall not be required to be paid in respect of such Agricultural grade Zinc Sulphate ordinarily used as micronutrient on which the said duties of excise were not being levied during the period aforesaid, in accordance with the said practice :

Provided that the benefit under this notification shall not be admissible, unless the unit claiming the benefit of this notification reverses the credit taken, if any, in respect of inputs or input services used in or in relation to the manufacture of said goods :

Provided further that only a manufacturer who has paid the duty on the said goods shall be eligible to claim refund under the provisions of sub-section (2) of Section 11C of the Act and the refund shall be paid in the following manner, namely :-

- (i) the amount of duty paid in cash shall be refunded in cash; and
- (ii) the amount of duty paid by utilization of cenvat credit available under the Cenvat Credit Rules, 2004 shall be refunded by way of taking the said credit.

**Sd/-  
(Ashima Bansal)  
Under Secy.**

**F.No.106/03/2007-CX-3**

**Issued by:**

**Ministry of Finance**

**(Department of Revenue)**

**New Delhi**

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