GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification
No. 27/2015-Central Excise

New Delhi, the 30th April, 2015

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) and sub-section (2A) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sections 136 and 138 of the Finance Act, 2007 (22 of 2007), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.15/2015-Central Excise, dated the 1st March, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 145(E), dated the 1st March, 2015, namely:-

In the said notification, after the paragraph, the following Explanation shall be inserted, namely:-

“Explanation.- The exemption contained in this notification shall apply to excisable goods which are produced or manufactured by a hundred per cent. export oriented unit and brought to any other place in India in accordance with the provisions of Foreign Trade Policy.”.

[F. No. 334/5/2015-TRU]

(Akshay Joshi)
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No.15/2015-Central Excise dated the 1st March, 2015 vide number G.S.R. 145(E) dated the 1st March, 2015.