GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 38/2016 – Central Excise (N.T.)

New Delhi, the 26th July, 2016

G.S.R. (E). – In exercise of the powers conferred by rule 9 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 35/2001-Central Excise (N.T.), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 464 (E), dated the 26th June, 2001, namely :-

In the said notification,-

(i) after clause (1), the following proviso shall be inserted, namely,-

“Provided that a person engaged in manufacture of articles of jewellery or parts of articles of jewellery or both, falling under chapter heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), either through a job-worker or otherwise, may get himself registered by 31st day of July, 2016.”.

(ii) after clause (7), the following proviso shall be inserted, namely,-

“Provided that in case of a manufacturer or principal manufacturer, as the case may be, of articles of jewellery or parts of articles of jewellery or both, falling under chapter heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), there shall be no requirement to submit plan of the factory premises, as provided under sub-clause (i).”.

[F. No. 354/25/2016 –TRU (Pt.-I)]

(Anurag Sehgal)
Under Secretary to the Government of India