

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 5/2016 – Central Excise

New Delhi, the 1st of March, 2016

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) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978, (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby further amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner and to the extent specified in the corresponding entry in column (3) of the said Table, namely:-

Table

S. No.	Notification No. and date	Amendments
(1)	(2)	(3)
1.	56/2002-Central Excise, dated the 14 th November, 2002. [G.S.R. 764 (E), dated the 14 th November, 2002]	In the said notification, after paragraph 5, the following paragraph shall be inserted, namely :- “6. The exemption contained in this notification shall not apply to: (a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1 st of March, 2016; (b) an existing industrial unit as on 1 st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1 st March, 2016.”.

2.	57/2002-Central Excise, dated the 14 th November, 2002. [G.S.R. 765 (E), dated the 14 th November, 2002]	<p>In the said notification, after paragraph 5, the following paragraph shall be inserted, namely :-</p> <p>“6. The exemption contained in this notification shall not apply to:</p> <p>(a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016;</p> <p>(b) an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.”.</p>
3.	20/2007-Central Excise, dated the 25 th April, 2007. [G.S.R. 307 (E), dated the 25 th April, 2007]	<p>In the said notification, after paragraph 7, the following paragraph shall be inserted, namely :-</p> <p>“8. The exemption contained in this notification shall not apply to:</p> <p>(a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016;</p> <p>(b) an existing industrial unit as on 1st of March, 2016, which undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1st March, 2016.”.</p>
4.	01/2010-Central Excise, dated the 6 th February, 2010. [G.S.R. 62 (E), dated the 6 th February, 2010]	<p>In the said notification, after paragraph 10, the following paragraph shall be inserted, namely :-</p> <p>“11. The exemption contained in this notification shall not apply to:</p> <p>(a) a new industrial unit engaged in production of refined gold or silver from gold dore, silver dore or any other raw material, which commences commercial production on or after 1st of March, 2016;</p> <p>(b) an existing industrial unit as on 1st of March, 2016, which</p>

		undertakes substantial expansion of existing capacity or installs fresh plant, machinery or capital goods for production of gold or silver from gold dore, silver dore or any other raw material, by using such expanded capacity or such fresh plant, machinery or capital goods, and commences commercial production from such expanded capacity or such fresh plant, machinery or capital goods, on or after 1 st March, 2016.”.
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[F. No. 334/8/2016 –TRU]

(K. Kalimuthu)
Under Secretary to the Government of India