GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 7/2016-Central Excise

New Delhi, the 1st 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), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No 7/2012-Central Excise, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R. 158 (E), dated the 17th March, 2012, namely :-

In the said notification, in the Table, against serial number 7, in column (3), for the entry, the following shall be substituted, namely:-

“All goods of cotton, not containing any other textile material, other than those bearing a brand name or sold under a brand name and having a retail sale price (RSP) of Rs.1000 and above.

Explanation. - For the removal of doubts, it is hereby clarified that ‘goods of cotton, not containing any other textile material’, shall include goods made from fabrics of cotton, not containing any other textile material, even if they contain sewing threads, cords, labels, elastic tapes, zip fasteners or similar items used for stitching, fastening, holding or adornment, of materials other than cotton.”.

[F.No. 334/8/2016-TRU]

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

Note.- The principal notification No.7/2012-Central Excise, dated the 17th March, 2012, was published in the Gazette of India, Extraordinary, vide, number G.S.R. 158 (E), dated the 17th March, 2012 and was last amended by notification No 8/2013-Central Excise, dated the 1st March, 2013, was published in the Gazette of India, Extraordinary, vide, number G.S.R. 143(E), dated the 1st March, 2013.