

GENERAL EXEMPTION NO. 6

Exemption to specified excisable goods when received for carrying out repairs, reconditioning or reengineering of articles and exported :

[Notifn. No. 138/94-CE., dt. 10.11.1994 as amended by Notfn. Nos. 26/95 (NT) and 35/01]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise and Salt 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), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts excisable goods specified in the Table hereto annexed (hereinafter referred to as the said goods) when received for carrying out repairs, reconditioning or reengineering of articles into an undertaking from the whole of -

- (i) the duty of excise leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944); and
- (ii) the additional duty of excise leviable thereon under sub-section (1) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957),

Subject to the following conditions, namely:-

- (a) the repair, reconditioning or reengineering, as the case may be, is undertaken in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962), and
- (b) the articles repaired, reconditioned or reengineered, as the case may be, **are exported** and are not removed outside the Unit to the domestic area;
- (c) the manufacturer of the said goods follows the procedure contained in the procedure specified under **rule 20** of the Central Excise (No.2) Rules, 2001
- (d) the undertaking follows the procedure contained in the **Central Excise (Removal of goods at concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001** with the modification that a certificate in form C.T. 3 as specified in Annexure to this notification shall be used by the Central Excise Officer in charge of the undertaking in place of a certificate in form C.T. 2 prescribed under the said rules.

THE TABLE

1. Captial goods and spares thereof.
2. Material handling equipments, namely, fork lifts, over-head cranes, mobile cranes, crawler cranes, hoists and stackers and spares thereof.
3. Captive power generating sets and their spares, fuel, lubricants and other consumables for such generating sets.
4. Office equipments, spares and consumables thereof.
5. Raw materials.
6. Components.
7. Consumables.
8. Packaging materials.
9. Tools, Jigs, gauges, fixtures, moulds, dies, instruments and accessories and spares thereof.

ANNEXURE

No.....

Date

FORM C.T. 3

Certificate for removal of excisable goods under bond

This is to certify that :

- (1) Mr./Messrs (Name and address) is/are bona fide licensee holding licence No..... Valid upto
- (2) That he/they has/have executed a bond in Form B-16 (General Surety/General Security).

No..... date..... for Rs..... with the Assistant Commissioner of Central Excise and as such may be permitted to remove (quantity) of (excisable goods) from the unit at to their undertaking at

- (3) That the specimen signatures of his/their authorised agent namely Shri are furnished herebelow duly attested;

Specimen Signatures of the
owner or his authorised agent

Sd.-
attested

Central Excise Officer-in-charge of the
100% Export-oriented Undertaking
