

VI. EXEMPTION TO GOODS MANUFACTURED IN GOVT. FACTORIES AND SUPPLIES TO DEFENCE**GENERAL EXEMPTION NO. 30****Exemption to goods supplied for Defence and other specified purposes
[Notfn. No. 13/17-C.Ex. dated 30.06.2017]**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) and in suppression of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 64/95-Central Excise, dated the 16th March, 1995, published in the Gazette of India, Extraordinary, vide number G.S.R. 256 (E), dated the 16th March, 1995, except as respects things done or omitted to be done before such suppression, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in column (2) of the Table below, and falling under the Fourth Schedule to the said Act, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table, from the whole of the duty of excise leviable thereon which is specified in the said Schedule.

Table

S. No	Description of Goods	Conditions
(1)	(2)	(3)
1.	All goods other than cigarettes	If supplied as stores for consumption on board a vessel of the Indian Navy or Coast Guard
2.	Motor spirit (commonly known as petrol) and High speed diesel (HSD) falling under Chapter Heading 2710.	If,- (a) manufactured and supplied by any public sector oil company as stores for consumption on board a vessel of the Indian Navy or Coast Guard; or (b) procured by any public sector oil company from any other manufacturer of the said fuels and supplied as stores for consumption on board a vessel of the Indian Navy or Coast Guard:

Provided that-

(i) such public sector oil company obtains registration under Central Excise Rules, 2017, with the Assistant Commissioner or Deputy Commissioner of Central Excise having jurisdiction over the concerned supply point;

(ii) maintains records of receipt and supplies of these fuels;

(iii) submits a monthly reconciliation statement to and proves to the satisfaction of the jurisdictional central excise officer that such fuels have been supplied as stores for consumption on board a vessel

(1)	(2)	(3)
		of Indian Navy or Coast Guard; and
		(iv) failing which such public sector oil company pays the excise duty leviable on fuels not properly accounted for along with interest.
3.	Cigarettes falling under heading 2402	If,- (i) supplied as stores for consumption on board a vessel of the Indian Navy or Coast Guard; (ii) the manufacturer follows such procedure as may be specified in this regard by the Commissioner of Central Excise having jurisdiction over his factory; and (iii) the Commanding Officer of the Indian Navy or Coast Guard Ship issues to the officer-in-charge of the bonded warehouse from where the supply of cigarettes has been made, a certificate, within a period of six months from the date of supply of cigarettes onboard the said ship, to the effect that the cigarettes supplied as stores on board the Indian Navy or Coast Guard Ship have been consumed on board the said ship.

2. This notification shall come into force with effect from the 1st day of July, 2017.

GENERAL EXEMPTION NO. 31
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION NO. 32
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION NO. 33
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION NO. 34
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)