

IX. EXEMPTION TO CERTAIN GOODS AND INDUSTRIES

GENERAL EXEMPTION NO. 40
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION NO. 41
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION NO. 42
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION NO. 43

Omitted
Notfn.No.62/91-CE rescinded by 13/16 -CE dated 1.3.16.

GENERAL EXEMPTION NO.44
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION NO. 45

Exemption to all the goods supplied to UN or an International Organisation for their official use or for supply to G.O.I. approved projects financed by them, [Notfn. No. 10/2017- 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. 108/95-Central Excise, dated the 28th August, 1995, published in the Gazette of India, Extraordinary, vide number G.S.R. 602(E), dated the 28th August, 1995, except as respects things done or omitted to be done before such suppression, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944)(hereinafter referred to as the said goods) when supplied to the United Nations or an international organisation for their official use from the whole of the duty of excise leviable thereon under section 3 of the said Act.

Provided that before clearance of the said goods, the manufacturer produces before the Assistant commissioner of central excise having jurisdiction over his factory, a certificate from the United Nations or

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an international organisation that the said goods are intended for the official use by the United Nations or the said international organisation.

Explanation.- For the purposes of this notification "international organisation" means an international organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply.

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

GENERAL EXEMPTION NO. 46
(Rescinded by Notification No. 9/17, dt. 30.6.2017.)

GENERAL EXEMPTION NO. 47

Exemption to waste and parings arising during manufacture of exempted goods.
[Notifn.89/95 -CE dt.18.5.1995.]

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts waste, parings and scrap arising in the course of manufacture of exempted goods and falling within the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the **whole of the duty of excise** leviable thereon which is specified in the said Schedule:

Provided that nothing contained in this notification shall apply to waste, parings and scrap cleared from a factory in which any other excisable goods other than exempted goods are also manufactured.

Explanation.- For the purpose of the notification, the expression "exempted goods" means excisable goods which are chargeable to "Nil" rate of duty or, are exempted from the whole of the duty of excise leviable thereon by any other notification (not being a notification where exemption from the whole of duty of excise is granted based upon the value or quantity of clearances made in a financial year) issued under sub-rule (1) of rule 8 of the Central Excise Rules, 1944 or sub-section (1) of section 5A of the said Act.

