

[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. 44/2016- Central Excise (N.T.)

New Delhi, the 16th September, 2016

G.S.R. (E). - In exercise of the powers conferred by rule 18 of the Central Excise Rules, 2002, the Central Government being satisfied that it is necessary in public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No 21/2004-CE (N.T.) dated 06.09.2004, published in the Gazette of India, extraordinary, Part II, Section 3, Sub-section(i), vide GSR 572(E), dated the 6th September, 2014, namely:-

In the said notification, in Form A.R.E. 2,-

(i) under the heading Declaration, for item(d) and entries relating thereto, the following item and entries relating thereto, shall be substituted, namely;-

“(d) We further declare that on export of the consignment under this application:-

(i) we shall not claim drawback on rates and caps specified below the column heading ‘Drawback when Cenvat facility has not been availed’ which refers to the total drawback (Customs, Central Excise and Service tax component put together)*

OR

(ii) we shall not claim any drawback as rebate of duty on diesel which has been claimed by us under rule 18 or diesel which has been procured by us under sub-rule (2) of rule 19 of the Central Excise Rules, 2002.*

*strike- off whichever is not applicable” ;

(ii) in PART A, under the heading CERTIFICATION BY THE CENTRAL EXCISE OFFICER, for serial number 3 and entries relating thereto, the following serial number and entries relating thereto, shall be substituted, namely;-

“3. I have verified with the records, the declaration of the manufacturer given at Sl. No. 3 overleaf regarding non-availment of credit under CENVAT Credit Rules, 2004 and procurement and non-procurement of diesel under rule 18 or sub-rule (2) of rule 19 of the Central Excise Rules, 2002 as applicable, and found the same to be true.”;

(ii) in PART B, under the heading Certification by the Officer Of Customs, for serial number 2 and entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely;-

“2. (a) Certified that the exports, are under Duty Drawback Scheme on rates and caps specified below the column heading ‘Drawback when Cenvat facility has been availed’ which represents Customs component.*

or

Certified that the exports are not under Duty drawback Scheme.*

(*stike- off whichever is not applicable)

(b) It is further certified that exports are not in discharge of export obligation under Value Based Advance License or a Quantity Based Advance License issued before 31.03.95.”.

[F. No.268/01/2016-CX.8]



(ROHAN)

Under Secretary to the Government of India

[The principal notification number 21/2004 - Central Excise (N.T.), dated the 6th September 2004 was published in the Gazette of India, Extraordinary, Part-II, Section 3, Subsection (i) vide number G.S.R. 572 (E), dated the 6th September 2004, and was last amended vide notification No. 21/2016 Central Excise (N.T.), dated 1st March, 2016, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i), vide number G.S.R 252 (E), dated the 1st March, 2016.]