

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE  
GAZETTE OF INDIA (EXTRAORDINARY)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**Notification No. 01/2019-Central Excise**

New Delhi, the 9<sup>th</sup> April, 2019

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, on being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India, Ministry of Finance (Department of Revenue), specified in column (2) of the Table below shall be further amended in the manner as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial Number	Notification number and date	Amendments
(1)	(2)	(3)
1.	20/2015-Central Excise, dated the 8th April, 2015 [G.S.R. No. 271(E), dated the 8th April, 2015]	<p>In the said notification, after paragraph 2, following paragraph shall be inserted namely:-</p> <p>“3. Notwithstanding anything contained in paragraph 2 above, in respect of the said scrip issued on or after the 10<sup>th</sup> April, 2019 electronically without a physical copy for a port of registration enabled on the customs automated system, the exemption shall be subject to the following conditions, namely:-</p> <p>(1) that the conditions (1) to (3) specified in paragraph 2 of the notification No. 24/2015-Customs, dated the 8<sup>th</sup> April, 2015 [G.S.R.269(E), dated the 8<sup>th</sup> April, 2015] are complied and the said scrip has been registered with the Customs Authority at the port of registration specified in the said scrip (hereinafter referred to as the said Customs Authority);</p> <p>(2) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents details of the said scrip to the said Customs Authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central</p>

		<p>Excise Officer (hereinafter referred to as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;</p> <p>(3) that the said Customs Authority, taking into account the debits already made towards imports under notification No. 24/2015-Customs, dated the 8<sup>th</sup> April, 2015 [G.S.R.269(E), dated the 8<sup>th</sup> April, 2015], the debits made under notification No. 10/2015-Service Tax, dated the 8<sup>th</sup> April, 2015 [G.S.R.273(E), dated the 8<sup>th</sup> April, 2015] and this exemption, shall debit the duties leviable, but for this exemption electronically in the customs automated system and send written advice of these actions to the said Officer;</p> <p>(4) that at the time of clearance, the holder of the scrip submits an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest;</p> <p>(5) that based on the written advice received from the said Customs Authority and the said undertaking, the said Officer endorses the clearance particulars and validates, on the face of the said written advice, the details of the duties leviable, but for this exemption, which were debited by the said Customs Authority, and keeps a record of such clearances;</p> <p>(6) that the said Officer shall give duly attested copies of the said endorsed written advice to the scrip holder and the manufacturer, who retains it in support of the clearance under this notification;</p> <p>(7) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail drawback or CENVAT credit of the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), against the amount debited in the said scrip and validated at the time of clearance.”.</p>
2.	21/2015-Central Excise, dated the 8th April, 2015 [G.S.R. No. 272(E), dated the 8th April, 2015]	<p>In the said notification, after paragraph 2, following paragraph shall be inserted namely:-</p> <p>“3. Notwithstanding anything contained in paragraph 2 above, in respect of the said scrip issued on or after the 10<sup>th</sup> April, 2019 electronically without a physical copy for a port of registration enabled on the customs automated system, the exemption shall be subject to the following conditions, namely:-</p>

	<p>(1) that the conditions (1) and (2) specified in paragraph 2 of the notification No. 25/2015-Customs, dated the 8<sup>th</sup> April, 2015 [G.S.R. 270(E), dated the 8<sup>th</sup> April, 2015] are complied and the said scrip has been registered with the Customs Authority at the port of registration specified in the said scrip (hereinafter referred to as the said Customs Authority);</p> <p>(2) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents details of the said scrip to the said Customs Authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred to as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;</p> <p>(3) that the said Customs Authority, taking into account the debits already made towards imports under notification No. 25/2015-Customs, dated the 8<sup>th</sup> April, 2015 [G.S.R. 270(E), dated the 8<sup>th</sup> April, 2015], the debits made under notification No. 11/2015-Service Tax, dated the 8<sup>th</sup> April, 2015 [G.S.R. 274(E), dated the 8<sup>th</sup> April, 2015] and this exemption, shall debit the duties leviable, but for this exemption electronically in the customs automated system and send written advice of these actions to the said Officer;</p> <p>(4) that at the time of clearance, the holder of the scrip submits an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest;</p> <p>(5) that based on the written advice received from the said Customs Authority and the said undertaking, the said Officer endorses the clearance particulars and validates, on the face of the said written advice, the details of the duties leviable, but for this exemption, which were debited by the said Customs Authority, and keeps a record of such clearances;</p> <p>(6) that the said Officer shall give duly attested copies of the said endorsed written advice to the scrip holder and the manufacturer, who retains it in support of the clearance under this notification;</p> <p>(7) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail drawback or CENVAT credit of</p>
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		the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), against the amount debited in the said scrip and validated at the time of clearance.”.
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[F. No. 605/23/2018-DBK]

(Anand Kumar Jha)

Under Secretary to the Government of India

**Note:**

(1) The principal notification No. 20/2015-Central Excise, dated the 8<sup>th</sup> April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.271 (E), dated the 8<sup>th</sup> April, 2015 and was last amended by notification number 17/2017-Central Excise, dated the 30<sup>th</sup> June 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.755 (E), dated the 30<sup>th</sup> June, 2015.

(2) The principal notification No. 21/2015-Central Excise dated the 8<sup>th</sup> April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 272 (E), dated the 8<sup>th</sup> April, 2015 and was last amended by notification number 17/2017-Central Excise, dated the 30<sup>th</sup> June 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.755 (E), dated the 30<sup>th</sup> June, 2015.