SooperKanoon - India's Premier Online Legal Search (sooperkanoon.com)

Source : sooperkanoon.com/act/6320/

Finance Act, 2002

Schedule IX - Ninth Schedule

THE NINTH SCHEDULE

(See section 143)

Notification No. and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R.143(E), dated the 1st March, 2002 [4/2002-Central Excise (N.T.), dated the 1st March, 2002] 1st March, 2002	In the Central Excise Rules, 2002, -- (a) in rule 8, after sub-reule (1), the following sub-rule shall be inserted, namely: -- "(1 A) Notwithstanding anything contained in sub-rule (1), the duty on the goods removed from the factory or the warehouse, in the State of Gujarat, during the second fortnight of February r 2002 and the month of March, 2002 shall be paid by the31st March, 2002: Provided that where an assessee in the State of Gujarat is availing of the exemption under a notification based on the value of clearances in a financial year, the duty on goods cleared during the month of February, 2002 shall be paid by the 31st March, 2002. Explanation. -- For removal of doubts, it is hereby clarified that the duty liability shall be deemed to have been discharged only if the amount payable is credited to the account of the Central Government by the specified date."; (b) after rule 8, the following rule shall be inserted, namely: -- "8A. Manner of payment in respect of specified goods on which excise duty has been imposed with effect from 1st March, 2002.- (1) Notwithstanding anything contained in rule 8, the duty on the goods, specified in the Annexure to this rule, removed from the factory or the warehouse during the period commencing on and from the 1st March, 2002 and ending with and including the 31 st May, 2002, shall be paid by the 15th day of June, 2002. Explanation. -- For removal of doubts, it is hereby clarified that the duty liability shal be deemed to have been discharged only if the amount payable is credited to the account of the Central Government by the specified date. (2) The duty of excise shall be deemed to have been paid for the purposes of these rules on the excisable goods removed in the manner provided under sub-rule (1) and the credit of such duty allowed, as provided by or under any rule. (3) If the assesssee fails to pay the amount of duty by due date, he shall be liable to pay the outstanding amount along with interest at the rate specified by the Central Government vide notification issued under section 11AB of the Act on the outstanding amount, for the period starting with the first day after due date till the date of actual payment of the outstanding amount. (4) If the assessee defaults in payment of duty by the 15th day of June 2002, then, the assessee shall forfeit the facility to pay the dues in instalments as provided under sub-rule (1) of rule 8 for the clearances made after the 1st day of June, 2002 for a period of two months, commencing on and from the date of communication of the order passed by the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, in this regard, or till such date on which the dues are paid, wheichever is later, and during this period the assessee shall be required to pay excise duty for each consignment by debiting to the account current and in the event of any failure to do so, it shall be deemed that such goods have been cleared without payment of duty and the consequences and penalties as provided in these rules, shall follow. Annexure (1) All goods specified at S. No.9 to 50 of the Table to the notification of the Government of India, Ministry of Finance (Department of Revenue) No.10/2002-Cen-tral Excise, dated the 1st March, 2002 published in the Gazette of India vide number G.S.R. 131 (E), dated the 1 st March, 2002, which were exempt from whole of the duty leviable thereon immediately prior to 1st March, 2002 and on which duty has become leviable with effect from 1st March, 2002, at the rate of 4% ad valorem, subject to the conditions specified in that notification or, as the case may be, at the rate of 16% ad valorem. (2) Granite falling under heading No.68.07 manufactured by units which would have been eligible for exemption from duty whether in whole or in part under notification No.8/2002-Central Excise or No.9/2001 -Central Excise, dated the 1st March, 2001, as they existed before 1 st March, 2002 and granite failling under heading No.68.07 manufactured by units which would have been eligible for exemption whether in whole or in part if such exemption had not been withdrawn under notification No.8/2002-Central Excise or, as the case may be, uder notification No.9/2002-Central Excise, both dated the 1st March, 2002. (3) Woven fabrics of cotton, falling under Chapter 52, when subjected to any one or more of the following processes, namely: -- (a) flanellete raising; (b) stentering; (c) damping on grey and bleached sorts; (d) back filling on grey and bleached sorts; (e) singeing, that is to say, burning away of knots and loose ends in the fabrics; (f) cropping or buta cutting; (g) curing or heat setting;	1st March, 2002 1st March, 2002

(h) padding, that is to say, applying starch or fatty material on one or both sides of the fabric; or

(i) expanding,

if such fabrics are processed in a factory which does not have the facilities (including plant and equipment) for carrying out bleaching, dyeing or printing or any one or more of these processes with the aid of power or steam and such fabrics were exempt from whole of the duties leviable thereon under the First Scheduled to the Central Excise Tariff Act, 1985 (5 of 1986) and the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), immediately prior to 1st March, 2002 and on which duties have become leviable with effect from 1st March, 2002 at the rate of 12% ad valorem.

(4) Woven fabrics of man-made fibres, falling under Chapter 54 or Chapter 55, when subjected to any one or more of the following processes, namely: --

(a) singeing, that is to say, burning away of knots and loose ends in the fabrics;

(b) padding, that is to say, application of natural starch to one or both sides of the fabrics;

(c) back filling, that is to say, application of starch to one side of the fabrics;

(d) cropping, that is to say, cutting away mechanically of loose ends from the fabrics;

(e) the process of blowing (steam pressing) carried out on woven fabrics of acrylic fibre,

if such fabrics are processed in a factory which does not have the facilties (including plant and equipment) for carrying out bleaching, dyeing or printing or any one or more of these processes with the aid of power or steam, and such fabrics were exempt from whole of the duties leviable thereon under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), immediately prior to 1 st March, 2002 and on which duties have become leaviable with effect from 1 st March, 2002, at the rate of 12% ad valorem. ";

(c) after rule 12, the following rule shall be inserted, namely: --

"12A . Filling of return in respect of specified goods on which excise duty has been imposed on and from the 1 st March, 2002. -- Notwithstanding anything contained in rule 1 2, every assessee shall submit, in respect of goods specified in the Annexure to rule 8A, to the Superintendent of Central Excise a return for the months of March, April and May, 2002 , in the form specified by notification by the Board, of production and removal of the said goods and other relevant particulars, by the 10th day of June 2002.".'.