

Finance Act, 2003

Schedule IX - The Ninth Schedule

THE NINTH SCHEDULE

[See section 54(1)]

S. No.	Notification No. and date	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	G.S.R. 508 (E), dated the 8th July, 1999 [32/99 - Central Excise, dated the 8th July, 1999]	In the said notification, in the opening paragraph, --(i) the following proviso shall be inserted at the end, namely: --"Provided that exemption contained in this notification shall not be applicable to -- (a) cigarettes falling under Chapter 24 of the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); and(b) pan masala containing tobacco, falling under sub-heading No. 2106.00 or 2404.49, as the case may be, of the First Schedule or the Second Schedule to the said Central Excise Tariff Act. "	8th July, 1999
		(ii) for the proviso, as inserted by clause (i), the following proviso shall be substituted, namely: --"Provided that the exemption contained in this notification shall not be applicable to the goods falling under Chapter 24:";	1st March, 2001.
		(iii) after the proviso, the following proviso shall be inserted, namely: --"Provided further that exemption contained in this notification shall not be applicable to the goods manufactured and cleared from --(1) Numaligrah Refineries Limited; or(2) Bongaigaon Refineries and Petrochemicals Limited; or(3) Indian Oil Corporation, Guwahati; or(4) Assam Oil Division, Indian Oil Corporation, Digboi,".	12th February, 2002.
2.	G.S.R. 509 (E), dated the 8th July, 1999 [33/1999- Central Excise, dated the 8th July, 1999]	In the said notification, in the opening paragraph, --(i) the following proviso shall be inserted at the end, namely: --"Provided that exemption contained in this notification shall not be applicable to -- .(a) cigarettes falling under Chapter 24 of the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); and(b) pan masala containing tobacco, falling under sub-heading No. 2106.00 or 2404.49, as the case may be, of the First Schedule or the Second Schedule to the said Central Excise Tariff Act.";	8th July, 1999.
		(ii) for the proviso, as inserted by clause (i), the following proviso shall be substituted, namely: --"Provided that the exemption contained in this notification shall not be applicable to the goods falling under Chapter 24.".	1st March, 2001.