

Government of India

Ministry of Finance

(Department of Revenue)

Notification No. 23 /2015-Central Excise (N.T.)

New Delhi, the 30th October, 2015

G.S.R(E).-In exercise of the powers conferred by rule 19 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby makes the following amendments further to the notification of the Government of India, Ministry of Finance, (Department of Revenue) Number 42/2001-Central Excise (N.T.) , dated 26th June, 2001, published in the Gazette of India Extraordinary in Part II, Section 3, sub-section (i) vide number G.S.R 471(E), dated the 26th June, 2001, namely:-

1. In the said Notification, in paragraph 2, in sub-paragraphs (ii) and (iii), after clause (a) occurring in both sub-paragraph , following proviso shall respectively be inserted, namely:-

Provided that where the nature of goods is such that the goods cannot be sealed in a package or a container such as coal or ore, etc., exemption from sealing of package or container may be granted by the Principal Chief Commissioner or Chief Commissioner of Central Excise subject to safeguard as may be specified by him in the permission.

The safeguards shall, inter-alia, include the following:-

- (i) method of verification of quantity and quality of goods including testing of goods where necessary at the place of removal or despatch and at the port of export or SEZ, where the goods are received;
- (ii) no remission of duty shall be allowed for loss of goods within transit;
- (iii) permission shall be given on case to case basis for a specified period not exceeding one year at a time and may be withdrawn in case of misuse; and
- (iv) any additional safeguards as may be specified .

[F.No.96/108/2014-CX.I]

(Santosh Kumar Mishra)

Under Secretary to the Government of India

Note:- The principal notification No.42/2001-Central Excise(N.T.), dated the 26th June, 2001, was published in the gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 471(E), dated the 26th June, 2001 and the last amended vide notification No. 24/2010-Central Excise(N.T.), dated 26th May, 2010, published vide G.S.R. 449(E), dated 26th May, 2010.