

**Explanatory Memoranda to notification Nos. 11 to 23/2016-Customs, dated 01.03.2016**

<b>Sl. No.</b>	<b>Notification No.</b>	<b>Description</b>
1.	11/2016-Customs	Seeks to exempt CVD on imported media with recorded Information Technology Software on so much value as is equivalent to the value of the Information Technology Software recorded on the said media which is leviable to Service tax under Finance Act, 1994..
2.	12/2016-Customs	Seeks to further amend Notification No. 12/2012-Customs, dated the 17.03.2012 so as to carry out Budgetary changes. Details are contained in Joint Secretary (TRU – I) DO letter dated 29.02.2016.
3.	13/2016-Customs	Seeks to further amend Notification No. 171/93-Customs, dated the 16.09.1993 so as to increase the value limit for bona fide gifts imported by post or as air freight from Rs. Ten thousand to Rs. Twenty thousand.
4.	14/2016-Customs	Seeks to further amend Notification No. 39/96-Customs, dated the 23.07.1996 so as to withdraw exemption of specified duties of customs on goods specified therein.
5.	15/2016-Customs	Seeks to further amend Notification No. 27/2011-Customs, dated the 01.03.2011 so as to exempt duty of customs leviable under the Second Schedule, to the Customs Tariff Act, 1975 (51 of 1975) [Export Duty] on items specified therein.
6.	16/2016-Customs	Seeks to further amend Notification No. 21/2012-Customs, dated the 17.03.2012 so as to specify the rate of additional duty of customs leviable under sub-section 3 (5) of Customs Tariff Act, 1975 for items specified therein.
7.	17/2016-Customs	Seeks to further amend Notification No. 25/1999-Customs, dated 28.02.1999 so as to carry out Budgetary changes.
8.	18/2016-Customs	Seeks to further amend Notification No. 25/2002-Customs, dated the 01.03.2002 so as to carry out Budgetary changes.
9.	19/2016-Customs	Seeks to further amend Notification No. 24/2005-Customs, dated the 01.03.2005 so as to carry out Budgetary changes.
10.	20/2016-Customs	Seeks to further amend Notification No. 230/86-Customs, dated the 03.04.1986 so as to make suitable amendments to the Project Import Regulations, 1986.
11.	21/2016-Customs	Seeks to further amend Notification No. 42/96-Customs, dated the 23.07.1996 so as to make suitable amendments to the list of specified projects under heading 9801 of the first schedule to the Customs Tariff.
12.	22/2016-Customs	Seeks to further amend Notification No. 81/2005-Customs, dated the 08.09.2005 so as to carry out Budgetary changes
13.	23/2016-Customs	Seeks to further amend Notification No. 72/1994-Customs, dated the 01.03.1994.

**Explanatory Memorandum to notification No. 30 to 33/2016-Customs (NT), dated  
01.03.2016**

<b>Sl. No.</b>	<b>Notification No.</b>	<b>Description</b>
1.	30/2016-Customs (NT)	Seeks to notify Baggage Rules, 2016.
2.	31/2016-Customs (NT)	Seeks to further amend Customs Baggage Declaration (Amendment) Regulations, 2016.
3.	32/2016-Customs (NT)	Seeks to notify the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods), Rules 2016.
4.	33/2016-Customs (NT)	Seeks to fix the rate of interest under section 28AA of the Customs Act, 1962 and supersede notification No. 17/2011-Cus (N.T) dated 01.03.2011.

**Explanatory Memoranda to notification Nos. 5 to 18/2016-Central Excise, dated  
01.03.2016**

<b>Sl. No.</b>	<b>Notification No.</b>	<b>Description</b>
1.	5/2016-Central Excise	Seeks to suitably amend specified notifications relating to area based exemptions, so as to carry out Budgetary changes
2.	6/2016-Central Excise	Seeks to suitably amend specified notifications relating to area based exemptions, so as to carry out Budgetary changes
3.	7/2016-Central Excise	Seeks to amend Notification No. 7/2012-Central Excise dated 17.03.2012 so as to carry out Budgetary changes
4.	8/2016-Central Excise	Seeks to amend Notification No. 8/2003-Central Excise dated 17.03.2012 so as to carry out Budgetary changes
5.	9/2016-Central Excise	Seeks to amend Notification No. 1/2011-Central Excise dated 01.03.2011 so as to carry out Budgetary changes
6.	10/2016-Central Excise	Seeks to amend Notification No. 2/2011-Central Excise dated 01.03.2011 so as to carry out Budgetary changes
7.	11/2016-Central Excise	Seeks to exempt central excise duty on media with recorded Information Technology Software on so much value as is equivalent to the value of the Information Technology Software recorded on the said media which is leviable to Service tax under Finance Act, 1994.
8.	12/2016-Central Excise	Seeks to amend Notification No. 12/2012-Central Excise dated 17.03.2012 so as to carry out Budgetary changes.
9.	13/2016-Central Excise	Seeks to rescind Notification No. 62/91-Central Excise dated 25.07.1991 so as to carry out Budgetary changes.
10.	14/2016-Central Excise	Seeks to amend Notification No. 33/2005-Central Excise dated 08.09.2005 so as to carry out Budgetary changes.
11.	15/2016-Central Excise	Seeks to amend Notification No. 30/2004-Central Excise dated 09.07.2004 so as to carry out Budgetary changes.
12.	16/2016-Central Excise	Seeks to amend Notification No. 16/2010-Central Excise dated 27.02.2010 so as to carry out Budgetary changes.
13.	17/2016-Central Excise	Seeks to amend Notification No. 42/2008-Central Excise dated 01.07.2008 so as to carry out Budgetary changes.
14.	18/2016-Central Excise	Seeks to amend Notification No. 6/2005-Central Excise dated 01.07.2008 so as to carry out Budgetary changes.

**Explanatory Memoranda to notification Nos. 5 to 21/2016-Central Excise (N.T.), dated 01.03.2016**

	<b>Notification No.</b>	<b>Description</b>
1.	5/2016-Central Excise (NT)	Seeks to provide a procedure for obtaining Centralized Registration for manufacturers of articles of jewellery.
2.	6/2016-Central Excise (NT)	Seeks to amend Notification No. 35/2001-Central Excise (N.T) dated 26.06.2001.
3.	7/2016-Central Excise (NT)	Rescinds Notification No. 9/2012-Central Excise (N.T) dated 17.03.2012
4.	8/2016-Central Excise (NT)	Seeks to further amend Central Excise Rules, 2002
5.	9/2016-Central Excise (NT)	Seeks to further to amend the Pan Masala Packing Machines (Capacity Determination And Collection of Duty) Rules, 2008
6.	10/2016-Central Excise (NT)	Seeks to further amend the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010
7.	11/2016-Central Excise (NT)	Seeks to further amend Notification No. 20/2001-Central Excise (N.T.), dated the 30.04.2001 so as to amend the tariff values prescribed for articles of apparel and clothing accessories not knitted or crocheted.
8.	12/2016-Central Excise (NT)	Seeks to further amend Notification No. 49/2008-Central Excise (N.T.), dated the 01.03.2016 so as to amend the rate of abatement from Retail Sale Price for commodities specified therein and bring certain commodities under Retail Sale Price based assessment.
9.	13/2016-Central Excise (NT)	Seeks to further amend the CENVAT Credit Rules, 2004.
10.	14/2016-Central Excise (NT)	Seeks to amend Notification No. 27/2012-Central Excise (N.T) so as to prescribe the time limit for filing application for refund of CENVAT Credit under Rule 5 of the CENVAT Credit Rules, 2004, in case of export of services.
11.	15/2016-Central Excise (NT)	Seeks to prescribe the rate of interest at fifteen per cent per annum for the purposes of section 11AA of the Central Excise Act, 1944.
12.	16/2016-Central Excise (NT)	Seeks to amend Notification No. 42/2001 - Central Excise (N.T.) dated 26.06.2001 so as to make further amendments in notification No. 42/2001- CE (NT), dated the 26th June 2001.
13.	17/2016-Central Excise (NT)	Seeks to amend Notification No. 31/2007-Central Excise (N.T.), dated the 02.08.2007 so as to make further amendments in notification No. 42/2001- CE (NT), dated the 26th June 2001.
14.	18/2016-Central Excise (NT)	Seeks to amend Notification No. 19/2004-Central Excise (N.T.), dated the 06.09.2004 so as to carry out Budgetary changes.

15.	19/2016-Central Excise (NT)	Seeks to amend Notification No. 36/2001-Central Excise (N.T.), dated the 26.06.2001 so as to carry out Budgetary changes.
16.	20/2016-Central Excise (NT)	Seeks to notify new Central Excise (Removal of Goods at Concessional rate of Duty for Manufacture of Excisable Goods), 2016.
17.	21/2016-Central Excise (NT)	Seeks amend Notification No. 21/2004-Central Excise (N.T) dated 06.09.2004 so as to carry out Budgetary changes.

**Explanatory Memoranda to notification Nos. 1 and 2/2016-CEC and Notification  
No.1/2016-Infrastructure Cess all dated 01.03.2016**

<b>Sl. No.</b>	<b>Notification No.</b>	<b>Description</b>
1.	Notification No.1/2016 – Clean Energy Cess	Seeks to rescind Notification No. 1/2015-Clean Energy Cess dated 01.03.2015.
2.	Notification No.2/2016 – Clean Energy Cess	Seeks to amend Notification No. 5/2010-Clean Energy Cess dated 01.03.2015.
3	Notification No.1/2016 – Infrastructure Cess	Seeks to provide effective rates of Infrastructure Cess on specified goods.

**Explanatory Memoranda to notification Nos. 8 to 19/2016-Service Tax, dated 01.03.2016**

Sl. No.	Notification No.	Issue
1.	8/2016-ST dated 01.03.2016	Seeks to amend notification No. 26/2012-Service Tax, dated 20 <sup>th</sup> June 2012, so as to make necessary amendments in the specified entries prescribing taxable portion and the conditions for availing the exemption therein.
2.	9/2016-ST dated 01.03.2016	Seeks to amend notification No. 25/2012-Service Tax, dated 20 <sup>th</sup> June 2012, so as to amend certain existing entries granting exemption on specified services and inserting new entries for granting exemption from service tax on specified services.
3.	10/2016-ST dated 01.03.2016	Seeks to amend Point of Taxation Rules, 2011 so as to insert clarificatory Explanations.
4.	11/2016-ST dated 01.03.2016	Seeks to exempt services in relation to Information Technology Software recorded on a media bearing RSP, provided Central Excise Duty has been paid.
5.	12/2016-ST dated 01.03.2016	Seeks to amend notification No. 32/2012-Service Tax dated 20 <sup>th</sup> June, 2012, so as to exempt services provided by the bio-incubators approved by the Biotechnology Industry Research Assistance Council, under Department of Biotechnology, Government of India.
6.	13/2016-ST dated 01.03.2016	Seeks to prescribe interest rate under section 75 of the Finance Act, 1994.
7.	14/2016-ST dated 01.03.2016	Seeks to prescribe interest rate under section 73B of the Finance Act, 1994.
8.	15/2016-ST dated 01.03.2016	Seeks to bring into effect provisions of clause (h) of section 107 of the Finance Act, 2015.
9.	16/2016-ST dated 01.03.2016	Seeks to bring into effect certain provisions of notification No. 07/2015-ST dated 1 <sup>st</sup> March, 2015.
10.	17/2016-ST dated 01.03.2016	Seeks to bring into effect certain provisions of notification No. 05/2015-ST dated 1 <sup>st</sup> March, 2015.
11.	18/2016-ST dated 01.03.2016	Seeks to amend notification No. 30/2012-Service Tax dated 20 <sup>th</sup> June, 2012, so as to prescribe, the extent of service tax payable by the service provider and any other person liable for paying service tax other than the service provider.
12.	19/2016-ST dated 01.03.2016	Seeks to amend Service Tax Rules, 1994.