

Notification  
No. 10 /2005-Central Excise

New Delhi, dated the 1<sup>st</sup> March, 2005.  
10 Phalgun, 1926 (Saka)

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

Table

S.No.	Notification No. and date	Amendments			
(1)	(2)	(3)			
1	8/2003-Central Excise, dated the 1 <sup>st</sup> March, 2003 [G.S.R. 138(E), dated the 1 <sup>st</sup> March, 2003]	In the said notification, in sub-paragraph (vii) of paragraph 2, for the words "rupees three hundred lakhs", the words "rupees four hundred lakhs" shall be substituted with effect from the 1 <sup>st</sup> day of April, 2005.			
2.	10/2003- Central Excise, dated the 1st March 2003 [G.S.R. 140(E), dated the 1 <sup>st</sup> March, 2003]	In the said notification, in the Table, against S. No. 22, for the entry in column (4), the entry "8%" shall be substituted.			
3.	29/2004-Central Excise, dated the 9th July, 2004 [G.S.R. 420(E), dated the 9 <sup>th</sup> July, 2004]	In the said notification, in the Table, after S.No. 5, and the entries relating thereto, the following shall be inserted, namely:-			
		(1)	(2)	(3)	(4)
		"5A	54	All filament yarns procured from outside and subjected to any process by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of chapter 54. Explanation.- For the purpose of this exemption, 'manufacture of yarns' means manufacture of filaments of organic polymers produced by ,- (a) polymerization of organic monomers, such as, polyamides, polyesters, polyurethanes, or polyvinyl derivatives; or (b) chemical transformation of natural organic polymers (cellulose, casein, proteins or algae), such as, viscose rayon, cellulose acetate, cupro or alginates.	8%".
4.	30/2004-Central Excise dated the 9 <sup>th</sup> July, 2004 [G.S.R. 421(E), dated the 9 <sup>th</sup> July, 2004]	In the said notification, in the Table, for S.No. 6 and entries relating thereto, the following shall be substituted, namely:-			
		(1)	(2)	(3)	
		"6	54	All filament yarns procured from outside and subjected to any process by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of chapter 54. Explanation.- For the purpose of this exemption, 'manufacture of yarns' means manufacture of filaments of organic polymers produced by ,- (a) polymerization of organic monomers, such as,	

				polyamides, polyesters, polyurethenes, or polyvinyl derivatives; or (b) chemical transformation of natural organic polymers (cellulose, casein, proteins or algae), such as, viscose rayon, cellulose acetate, cupro or alginates.”
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2. This notification, except as specifically otherwise provided against S.No. 1, shall come into force on the 1<sup>st</sup> day of March 2005.

[F.No.334/1/2005-TRU]

(V. Sivasubramanian)  
Deputy Secretary to the Government of India

Note.-

- (1) The principal notification number 8/2003-Central Excise, dated the 1<sup>st</sup> March 2003 was published in the Gazette of India, vide number 138(E), dated the 1<sup>st</sup> March 2003, and was last amended vide notification number 24/2004-Central Excise, dated the 9<sup>th</sup> July 2004.
- (2) The principal notification number 10/2003-Central Excise dated the 1<sup>st</sup> March 2003 was published in the Gazette of India, vide number 140(E), dated the 1<sup>st</sup> March 2003, and was last amended vide notification number 25/2004-Central Excise, dated the 9<sup>th</sup> July 2004.
- (3) The principal notification number 29/2004-Central Excise, dated the 9<sup>th</sup> July, 2004 was published in the Gazette of India, vide number 420(E), dated the 9<sup>th</sup> July, 2004.
- (4) The principal notification number 30/2004-Central Excise, dated the 9<sup>th</sup> July, 2004 was published in the Gazette of India, vide number 421(E), dated the 9<sup>th</sup> July, 2004.