[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Notification No. 35/2011- Customs (N.T.)

New Delhi, Dated the 26th May, 2011
6, Jyaistha ,1933 (Saka).

G.S.R. (E).....WHEREAS it appears that the goods imported by manufacturers of metallised plastic films were allowed to be imported at concessional rates of duty by virtue of Notification No .25/99 - Customs dated the 28th February,1999 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 261 (E) dated the 28th February,1999 and Notification No.25/2002 - Customs dated 1st March, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 122 (E) dated the 1st March, 2002, (as amended by Notification No.8/2004-Customs dated 08th January, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 21 (E) dated the 8th January, 2004 and Notification No. 71/2004 - Customs dated 9th July, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 413 (E) dated the 9thJuly, 2004) when imported for use in or for the manufacture of metallised plastic films, subject to the procedure laid down under the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules,1996;

AND WHEREAS such goods have been rendered liable to higher rate of duty of customs by virtue of the judgment of the Supreme Court in Civil appeal Nos.3224-3225 of 1998 with C.A.No.5716 of 1998 decided on the 12th February 2004, in the case of Meltex (India) Pvt. Ltd. Vs. Commissioner of Central Excise, New Delhi, holding the process of metallisation of plastic film as not amounting to manufacture;

AND WHEREAS the Central Government is satisfied that according to a practice that was generally prevalent regarding levy of duty (including non-levy thereof), the said goods were being allowed to be imported at concessional rate of duty under the said notifications and that such goods have been rendered liable to higher rate of duty of customs than what was levied according to the said practice;

NOW, THEREFORE, in exercise of the powers conferred by section 28A of the Customs Act, 1962 (52 of 1962), the Central Government, hereby, directs that the duties of customs in excess of that payable but for the said practice, shall not be required to be paid in respect of the said goods on which the duty was short-levied in accordance with the said practice, notwithstanding the said judgment of the Supreme Court subject to following conditions, namely:-

(a) the said goods were imported prior to 12th February, 2004;

(b) the said goods have been used in or for production of final products on which duty of excise has been paid;

(c) no refund of duty of excise paid on the said final products has been availed by the said manufacturer.

[F.No.528/24/2010 - STO (TU)]

Vikas

Under Secretary to the Government of India

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