



सीमा शुल्क आयुक्त का कार्यालय  
नव सीमा शुल्क गृह, पणंबूर, मंगलूर - 10  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
New Custom House, Panambur, Mangalore - 10

सार्वजनिक सूचना / PUBLIC NOTICE: 05/2005

दिनांक /Date: 11.03.05

विषय/Sub: Implementation of the Central Excise Tariff (Amendment) Act, 2004 (8-Digit Classification Code) – Clarifications –reg.

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Kind attention of all concerned is invited to Department of Revenue's Notification No.06/2005 –CE (NT) dated 24.02.2005 issued from file F.No.04/03/2002 – CX.1 (Part – II) which notifies that the Central Excise Tariff (Amendment) Act, 2004 will come into force with effect from 28<sup>th</sup> February 2005. The said Act is being uploaded on the CBEC website 'www.cbec.gov.in'.

2. Accordingly, the trade should switch over from the 6-digit to 8-digit classification code in their day-to-day clearances with immediate effect. Notification No.03/2005 – CE dated 24<sup>th</sup> February 2005 has been issued to preserve the existing duty rates on specified commodities where effective rates were built into the 6-digit tariff, but are now subject to different tariff rates in the 8-digit code. This is subject to any subsequent changes.
3. General Notifications No.1/2005-CE, 2/2005-CE, 5/2005 CE(NT), 7 to 10/2005 CE (NT) all dated 24.02.2005 have been issued so as to substitute any reference to the Chapter, heading or sub-heading of the First schedule or the Second schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as the case may be, relating to any goods or class of goods, wherever occurring in the existing notifications/rules/ad-hoc exemption orders, by corresponding reference to the Chapter, heading or sub-heading or tariff item, of the First schedule or the Second schedule to the Central Excise Tariff Act, 1985 (5 of 1986), as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005). These notifications intend to take care of the technical changes adopted in the numbering scheme for Central Excise classification through the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005).
4. The following four schedules continue to be according to 6-digit classification being earlier followed for the Central Excise. Therefore, a question about the impact of amended Tariff Act on the said four schedules may arise:
  - i. Seventh schedule to the Finance Act, 2001 (NCCD);
  - ii. Schedule to Additional Duties of Excise (Goods of Special Importance) Act, 1957;

- iii. Schedule to Additional Duties of Excise (Textile and Textile Articles) Act, 1978; and
- iv. Third Schedule to Central Excise Act 1944.

5. The issue has been examined in consultation with the Ministry of Law, Law Ministry has opined that once the Amendment Act comes into force, by application of Section 8 of the General Clauses Act, 1897, the references to the Schedule in the Central Excise Tariff Act, 1985 as given in the relevant note in the four schedules mentioned above, will be read as referring to the said Amendment. The Central Excise Tariff (Amendment) Act, 2004 seeks to amend the Central Excise Tariff Act, 1985 whereby it also fully substitutes the First and Second schedules to the said principal Act of 1985.

6. The Central Excise Tariff (Amendment) Act, 2004 inserts certain new provisions (i.e. new section 5) comprising of two sub-sections. It also entirely substitutes the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985. Therefore, the provisions of the original Act, as contained in the first and the second schedules, can be regarded as being re-enacted, in addition to certain new provisions/modifications in the main Act itself. Note 1 in all the four schedules under reference invariably provides that "Heading", "Sub-Heading", and "Chapter" therein mean respectively the "Heading", "Sub-Heading", and "Chapter" in the schedule to the Central Excise Tariff Act, 1985. By virtue of such a note, the substituted provisions of the Central Excise Tariff Act would also become applicable to all the said four schedules.

कार्तिकेयन

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आयुक्त

To:

All as per mailing list of Customs (Trades & Associations)

The Additional Commissioner of Customs, Mangalore.

The Joint Commissioner of Customs, Mangalore.

The Deputy Commissioner of Customs, Mangalore.

The Assistant Commissioner of Customs, Mangalore.

The Deputy/Assistant Commissioner of Customs/Central Excise, Bellary Dvn./Karwar/Hubli.

The Superintendent of Customs, ASU Udupi/CSP Kundapura/.

All Superintendent of Customs.

Notice Board

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