

Week Ending 29.07.2016
(Week 31/16)

F. No. 296/4/2016- CX-9
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Office Memorandum

New Delhi, dated the 01.08.16

**Subject:-Weekly Report in respect of important developments in CBEC for the week –
25.07.16 to 29.07.16 reg.**

Based on the inputs received from various sections, following is the compilation of the important developments for the week –25.07.16 to 29.07.16.

1. Administrative Changes:-

- Order regarding posting of Dr. Laliah Dhandem, Additional Commissioner has been issued vide office order No.83/2016 dated 25.07.2016.
- Order regarding promotion of 2 Superintendent of Central Excise to the grade of Assistant Commissioner of Customs and Central Excise on purely adhoc basis, notionally w.e.f. 22.10.2014 has been issued vide office order No.84/2016 dated 26.07.2016.
- Order regarding grant anti dated Non-Functional Selection Grade to Shri Sumit Kumar, Additional Commissioner of Customs and Central Excise on Ad-hoc basis w.e.f. 01.01.2016 has been issued vide office order No. 85/25.07.2016.
- Order regarding assigning of additional charge of the 4 posts of Chief Commissioners/Director General has been issued vide office order No.86/2016 dated 26.07.2016.
- Order regarding promotion of 66 Assistant Chemical Examiners to the posts of Chemical Examiners Grade-II under CBEC has been issued vide Office Order No.04/2016 dated 27.07.2016.
- Order regarding promotion of Smt. R. Shakuntala to the grade of Chief Commissioner/Director General of Customs and Central Excise, on in-situ basis, has been issued vide office order No.87/2016 dated 31.07.2016.

2. Legislative Changes:-

- Notification 35/2016-Cus(ADD), dated 26.07.2016 has been issued to amend notification No.67/2011-Customs dated the 26th July,2011 so as to extend the levy of anti-dumping duty on imports of certain Rubber Chemicals, namely PX13 and TDQ originating in, or exported from, European Union and MOR originating in, or exported from, People's Republic of China, (imposed vide notification No.67/2011-Customs, dated 28th July, 2011) for a period of one year i.e. upto and inclusive of the 27th July, 2017.
- Notification No. 43/2016-Cus, dated 26.07.2016 has been issued to further amend notification No.27/2011-Customs, dated 01.303.2011 so as to provide exemption from export duty to Organic sugar up to 10,000 MT in a year beginning with October and ending with September subject to specified conditions. The exemption for the period ending with 30th September, 2016 shall be restricted to 2500 MT.
- Notification No. 26/2016-CE, dated 26.07.2016 has been issued to amend Notifications No.12/2012-Central Excise so as to prescribe 1% excise duty (without input and capital goods

credit) on posts of articles of jewellery falling under heading 7113 of the Central Excise Tariff Act, 1985 (5 of 1986), and to prescribe a criteria for classification of an articles of jewellery or part of articles of jewellery or both as that of a particular precious metal.

- Notification No. 27/2016-CE, dated 26.07.2016 has been issued to partially exempt Central Excise Duty on articles of jewellery falling under heading 7113 of the Central Excise Tariff Act, 1985 (5 of 1986) manufactured by: (a) re-conversion of jewellery given by the retail custom, or (b) mounting of precious stone given by the retail customer.
- Notification No. 28/2016-CE, dated 26.07.2016 has been issued to amend notification No.8/2003-Central Excise dated 1st March, 2003, so as to increase the SSI Exemption limit and the SSI Eligibility limit for articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the Central Excise Tariff Act, 1985 (5 of 1986).
- Notification No. 29/2016-CE, dated 26.07.2016 has been issued to amend notification No.17/2011-Central Excise dated 1st March, 2011, so as to exclude handicrafts falling under heading 7113 of the Central Excise Tariff Act, 1985 (5 of 1986).
- Notification No. 33/2016-CENT, dated 26.07.2016 has been issued to notify the tariff values for articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the Central Excise Tariff Act, 1985 (5 of 1986).
- Notification No. 34/2016-CENT, dated 26.07.2016 has been issued to notify the Articles of Jewellery (Collection of Duty) Rules, 2016, applicable to articles of jewellery or parts of articles of jewellery or both falling under heading 7113 of the Central Excise Tariff Act, 1985 (5 of 1986).
- Notification No. 35/2016-CENT, dated 26.07.2016 has been issued to amend the Central Excise Rules, 2002 in relation to articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
- Notification No. 36/2016-CENT, dated 26.07.2016 has been issued to amend CENVAT Credit Rules,2004 in relation to articles of jewellery or parts of articles of jewellery or both, , falling under heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
- Notification No. 37/2016-CENT, dated 26.07.2016 has been issued to provide a modified format for quarterly return, ER-8, for return of excisable goods cleared at the Central Excise duty rate of 1%{including articles of jewellery or parts of articles of jewellery or both, falling under heading 7113} or 2%.
- Notification No. 38/2016-CENT, dated 26.07.2016 has been issued to amend notification No.35/2001-Central Excise (N.T.) so as to (i) Provide that a person engaged in the manufacture of articles of jewellery or parts of articles of jewellery or both, falling under Chapter heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) may get himself registered by 31st day of July, 2016; (ii) exempt a person engaged in the manufacture of articles of jewellery or parts of articles of jewellery or both, falling under chapter heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) from the requirement to submit plan of the factory premises under simplified registration procedure.
- Notification No. 39/2016-CENT, dated 26.07.2016 has been issued to amend notification No.17/2006-Central Excise(N.T.) dated the 1st August, 2006 so as to exempt a manufacturer or principal manufacturer of articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the Central Excise Tariff Act, 1985(5 of 1986) from filing of annual return.
- Notification No. 40/2016-CENT, dated 26.07.2016 has been issued to amend notification No.36/2006-Central Excise(N.T.) dated the 26th June,2001 so as to exempt a manufacturer or principal manufacturer of articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the Central Excise Tariff Act, 1985(5 of 1986) from taking central excise registration upto the full exemption limit.

3. Any Circular:-

- Circular No.196/06/2016-ST issued for instructions regarding provisional attachment of property under Section 73 C of the Finance Act, 1994.
- Circular No. 1040/28/2016-CX dated 26.07.2016 issued for clarification on computation of exemption and eligibility and exemption limits and other related issued for small scale industries {SSI} Exemption under Notification No. 8/2003-CE dated 1st March 2003 in respect of manufacturer or principal manufacturer of articles of jewellery or parts of articles of jewellery or both.
- Circular No.1041/29/2016-CX, dated 26.07.2016 issued for guidelines for Excise Audit of manufacturers/Principal manufacturers of articles of jewellery or parts of articles of jewellery.
- Circular No.1042/30/2016-CX, dated 26.07.2016 issued for export related procedural simplifications-excise duty on articles of jewellery falling under heading 7113.
- Circular No.1043/31/2016-CX, dated 26.07.2016 issued for general procedures regarding excise duty on articles of jewellery or both falling under heading 7113.
- Circular No.1044/32/2016-CX, dated 26.07.2016 issued for guidelines for issued of summons, visits, search, seizure, arrest and prosecution regarding manufacturers or principal manufacturers of articles of jewellery or parts of articles of jewellery or both.
- Circular No.1045/33/2016-CX, dated 26.07.2016 issued for taxability of stock on February 29, 2016- Excise duty imposition on articles of jewellery in the Budget 2016-17.

(Hemambika R. Priya)
Commissioner (Coord)

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