

[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)

New Delhi, the 22nd January, 2016.

Notification No. 03 /2016-Central Excise

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), read with sub-section (3) of [section 3](#) of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of [section 3](#) of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, 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.	56/2002-Central Excise, dated the 14th November, 2002 [G.S.R. 764(E), dated 14th November, 2002].	In the said notification,- (a) in paragraph 3, (i) in clause (a), after the figures, letters and words, "14th day of June, 2002", the words, figures and letters "but not later than the 31st day of March, 2016" shall be inserted; (ii) in sub- clause (i) of clause (b), after the figures, letters and words, "14th day of June, 2002", the words, figures and letters, "but not later than the 31st day of March, 2016" shall be inserted; (iii) in sub- clause (ii) of clause (b), after the figures, letters and words, "14th day of June, 2002", the words, figures and letters, "but not later than the 31st day of March, 2016" shall be inserted; (b) after paragraph (4), the following paragraph shall be inserted, namely:- "5. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations, packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the State of Jammu and Kashmir."
2.	57/2002-Central Excise, dated the 14 th November,	In the said notification,- (a) in paragraph 3,-

2002 [G.S.R. 765(E),
dated 14th November,
2002].

- (i) in clause (a), after the figures, letters and words, "14th day of June, 2002", the words, figures and letters "but not later than the 31st day of March, 2016" shall be inserted;
- (ii) in sub-clause (i) of clause (b), after the figures, letters and words, "14th day of June, 2002", the words, figures and letters, "but not later than the 31st day of March, 2016" shall be inserted;
- (iii) in sub-clause (ii) of clause (b), after the figures, letters and words, "14th day of June, 2002", the words, figures and letters, "but not later than the 31st day of March, 2016" shall be inserted and (b) after paragraph (4), the following paragraph shall be inserted, namely:-

"5. The exemption contained in this notification shall not apply to such goods which have been subjected to only one or more of the following processes, namely, preservation during storage, cleaning operations, packing or repacking of such goods in a unit container or labeling or re-labelling of containers, sorting, declaration or alteration of retail sale price and have not been subjected to any other process or processes amounting to manufacture in the State of Jammu and Kashmir."

[F.No. 332/09/2013-TRU]

(Mohit Tewari)

Under Secretary to the Government of India

Note:- (1) The principal notification No. 56/2002-Central Excise, dated the 14th of November, 2002, was published in the Gazette of India, Extraordinary, vide number G.S.R. 764(E), dated the 14th of November, 2002 and last amended by notification No. 52/2008-Central Excise, dated the 3rd October, 2008, published vide number G.S.R. 711(E), dated the 3rd October, 2008.

(2) The principal notification No. 57/2002-Central Excise, dated the 14th of November, 2002, was published in the Gazette of India, Extraordinary, vide number G.S.R. 765(E), dated the 14th of November, 2002 and last amended by notification No. 53/2008-Central Excise, dated the 3rd October, 2008, published vide number G.S.R. 712(E), dated the 3rd October, 2008.