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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Notification
No. 40/2016 Central Excise (N.T.)

New Delhi, the 26th July, 2016

G.S.R (E)- In exercise of the powers conferred by sub-rule (2) of rule 9 of the Central Excise Rules, 2002, the Central Board of Excise and Customs, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification number 36/2001-Central Excise (N.T.), dated the 26th June, 2001, in the Ministry of Finance, Department of Revenue, 2001, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number GSR 465 (E), dated the 26th June, 2001, namely,-

In the said notification, in the paragraph (3), for Explanation, the following shall be substituted, namely:-

“Explanation. - For the purpose of this notification, the expression “specified limit” shall mean,-

- (a) in respect of goods falling under heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), full exemption limit;
- (b) for goods, other than (a) above, full exemption limit minus sixty lakh rupees.”.

[F. No. 354/25/2016 –TRU (Pt.-I)]

(Anurag Sehgal)
Under Secretary to the Government of India

Note: The principal notification No. 36/2001 - Central Excise (N.T.), dated the 26th June, 2001 was published in the Gazette of India, *vide* number G.S.R. 465 (E), dated the 26th June, 2001 and was last amended, *vide* notification No. 19/2016-Central Excise (N.T.), dated the 1st March, 2016 published in the Gazette of India, *vide* number G.S.R. 250(E), dated the 1st March, 2016.