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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

New Delhi, the 16<sup>th</sup> August, 2017

**NOTIFICATION**  
**No. 25 / 2017 - Central Excise (N.T.)**

**G.S.R.\_\_\_\_ (E).** - In exercise of the powers conferred by sub-rules (1) and (3) of rule 19 of the Central Excise Rules, 2017, the Central Board of Excise and Customs hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance, Department of Revenue, No.45/2001-Central Excise (N.T.), dated the 26<sup>th</sup> June, 2001 published in the Gazette of India, Extraordinary *vide* number G.S.R. 474(E), dated the 26<sup>th</sup> June,2001,namely:-

In the said notification,-

(i) in paragraph 1, under the heading, Conditions and Safeguards, against serial number (1) the Explanation shall be re-numbered as “Explanation I” and after ‘Explanation I’ so as re-numbered, the following Explanation shall be inserted, namely:-

“Explanation II: For export of goods to Bhutan, payment for the goods may be received in Indian Rupees and such payment shall be deemed to be in freely convertible currency”.

(ii) in paragraph 2 under the heading, Procedure, against serial number (3), in item (i) after the words, “alongwith bank certificate evidencing receipt of payment in freely convertible currency,” the words, “in case of Bhutan, it is in Indian Rupees,” shall be inserted.

F. No. 201/08/2010-CX.6

(Shankar Prasad Sarma)

Under Secretary to the Government of India

Note:- The principal notification No. 45/2001-Central Excise (N.T.), dated the 26<sup>th</sup> June, 2001 was published *vide* G.S.R. 474 (E), dated the 26th June, 2001 and was last amended *vide* notification No. 03/2016-Central Excise (NT) dated 3<sup>rd</sup> February, 2016 G.S.R. 143 (E), dated the 3<sup>rd</sup> February, 2016.