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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Notification No.10/2013 - Central Excise (N.T.)

New Delhi, the 02 August, 2013

G.S.R. (E) – Whereas the Central Government is satisfied that a practice was generally prevalent regarding levy of duty of excise (including non-levy thereof) under section 3 of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the said Act), on goods of description given in column (2) of the table below (hereinafter referred to as such goods), manufactured by a unit availing benefit of Notification number 8/2003-Central Excise dated the 1st March, 2003 (hereinafter referred to as said notification), affixing the brand name or trade name of another person and that such goods were liable to duty of excise which was not being levied under section 3 of the said Act according to the said practice during the period as specified in column (3) of the said table, namely:-

TABLE

S.No.	Description	Period
(1)	(2)	(3)
1	Plastic containers and plastic bottles meant for use as packing material by the person whose brand name such goods bear.	16 th June 2003 to 26 th February 2010.
2.	All packing material (other than printed cartons of paper or paper board, metal containers, high density polyethylene woven sacks, adhesive tapes, stickers, pilfer proof caps, crown corks, metal labels, plastic bags, printed laminated rolls and those covered by S.No. 1 above) meant for use as packing material by or on behalf of the person whose brand name they bear.	16 th June 2003 to 28 th April 2010.

2. Now, therefore, in exercise of the powers conferred by section 11C of the said Act, the Central Government hereby directs that the whole of duty of excise leviable under the said Act on such goods manufactured by a unit, where the manufacturer has affixed such goods with brand name or a trade name of another person and has not paid the excise duty leviable thereon on the reasonable belief that he was entitled to the benefit of said notification, but for the said practice, shall not be required to be paid for the period as specified in column (3) of the said table in accordance with the said practice.

Explanation: 'Brand name' or 'Trade name' means 'Brand name' or 'Trade name' as defined in the said notification.

[F.No. 115/01/2010-CX-3]

(Pankaj Jain)
Under Secretary to the Government of India