

**SECTION 5A OF THE CENTRAL EXCISE ACT, 1944 – POWER TO GRANT EXEMPTION FROM DUTY OF EXCISE – AMENDMENTS IN CERTAIN NOTIFICATIONS - REDUCTION OF GENERAL RATE OF EXCISE DUTY**

NOTIFICATION NO. 4/2009 – CENTRAL EXCISE, DATED 24-2-2009

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely :-

TABLE

S.No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	3/2006-Central Excise, dated the 1st March, 2006	In the said notification, in the Table, in column (4), for the entry "10%", wherever it occurs, the entry "8%" shall be substituted.
2.	4/2006-Central Excise, dated the 1st March, 2006	In the said notification, in the Table, in column (4), - for the entry "40% or Rs.200 per tonne, whichever is higher", wherever it occurs, the entry "8% or Rs.230 per tonne, whichever is higher" shall be substituted; for the entry "10% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods", wherever it occurs, the entry "8% of the value of such gold potassium cyanide excluding the value of gold used in the manufacture of such goods" shall be substituted; for the entry "10% of the value of material, if any, added and the amount charged for such manufacture", wherever it occurs, the entry "8% of the value of material, if any, added and the amount charged for such manufacture" shall be substituted.
3.	5/2006-Central Excise, dated the 1st March, 2006	In the said notification, in the Table, in column (4), for the entry "10%", wherever it occurs, the entry "8%" shall be substituted.

S.No.	Notification number and date	Amendments
4.	6/2006-Central Excise, dated the 1st March, 2006	In the said notification, in the Table, in column (4), - for the entry "10%", wherever it occurs, the entry "8%" shall be substituted; for the entry "10% + Rs.10,000 per chassis", wherever it occurs, the entry "8% + Rs.10,000 per chassis" shall be substituted.
5.	2/2008-Central Excise, dated the 1st March, 2008	In the said notification, in the Table, in column (3), - (i) for the entry "10%", wherever it occurs except, for the entry occurring against S. No. 14, 16 and 18, the entry "8%" shall be substituted; (ii) for the entry "10% + Rs. 10,000 per chassis, wherever it occurs, the entry "8% + Rs. 10,000 per chassis" shall be substituted.

[F. No354/210/2008-TRU (Part)]

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, IN PART II, SECTION 3, SUB-SECTION (I)]**

**GOVERNMENT OF INDIA**

**MINISTRY OF FINANCE**

**(DEPARTMENT OF REVENUE)**

**NEW DELHI, DATED THE 24TH FEBRUARY, 2009**

**NOTIFICATION NO. 8 /2009 - SERVICE TAX**

G.S.R. (E). – In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all the taxable services specified in sub-section 105 of section 65 of the Finance Act from so much of service tax leviable there on under section 66 of the Finance Act, as is in excess of the rate of ten per cent of the value of taxable services.

(Unmesh Sharad Wagh)

Under Secretary to the Government of India

[F. No. 354/210/2008-TRU(part)]