

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) (hereinafter referred to as the Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts perfumes commonly known as "Attar" falling under Chapter 33 of the Central Excise Tariff Act, 1985 (5 of 1986), when removed from a premises from where such goods are sold in retail, after being subjected to any of the processes referred to in Note 5 of the said Chapter from the whole of the duty of excise leviable thereon subject to the following conditions, namely:-

- (i) the manufacturer pays the duty leviable on such goods but for this exemption at the time of removal of the goods in bulk from his factory on the value at which such goods are sold in retail to the consumer ;
- (ii) he maintains proper account of the quantity of goods removed in bulk from his factory which are intended for sale in retail after subjecting them to any of the said processes; and
- (iii) follows such procedure as may be determined for the purposes of conditions (i) and (ii) by the jurisdictional Commissioner of Central Excise.

*Explanation.*- For the purposes of this notification, the value for purposes of payment of duty under condition (i) shall be –

- (a) the value declared in terms of section 4A of the Act read with notifications issued thereunder where the retail sale price is affixed on the product; or
- (b) deemed to be the price at which such goods are sold in retail at the time nearest to the time of removal of the goods in bulk from the factory, in any other cases.

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(Sanjeev Kumar Singh)

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