

Postal Regn.No. DL(C)-01/1251/09-11  
**WORLD TRADE** Licence to Post without  
Prepayment U(C)-30/09-11  
**SCANNER** RNI No. 42906/84

ISSN: 0971-8095

Single copy Rs. 20 \$2

**Vol. XXVII No 06 05-11 May 2010**

Promoted by Indian Institute of Foreign Trade, World Trade Centre,  
Academy of Business Studies

Annual subscription Rs 750

Special issue on Finance Act 2010

## FM Announces Fresh Sops in Reply to Debate on FB2010

Finance Minister, Pranab Mukherjee, while replying to the debate on Finance Bill-2010 in Lok Sabha on 29 April 2010, announced an additional relief package for exporters and importers.

The main changes are:

### CUSTOMS

#### Imports

1. Basic customs duty on Scrap of stainless steel, for the purpose of melting reduced to 2.5% from 5%.
2. Duty Exemption of 5% restored on Ostomy appliances
3. Zero Duty on Flax falling under heading 5301
4. Zero duty on Parts and Accessories of Tunnel boring machines – Basic and Additional duty fully exempted
5. Zero basic duty on Optical Disc Drives' (ODD)
6. Basic customs duty on 11 specified drugs including two anti-cancer and one for the treatment of AIDS is reduced to 5%. These drugs are also exempted from CVD by way of excise duty.
7. Special CVD of 4% exempted on Acetate Rayon Tow for the manufacture of Cigarette Filter Rod.

#### Exports

8. Export duty raised to 15% from 10% on Iron Ores and Concentrates.

### EXCISE

9. Additional duty of Excise (CVD) reduced to 4% from 10% on Paper Waste and Scrap.

10. Central excise duty (Additional) on corrugated boxes and cartons was reduced to 4% from 8% when they manufacture such cartons from corrugated paper or paperboard also.
11. Full exemption from excise duty has been extended to scented supari.
12. Excise duty reduced on hand-rolled cheroots priced upto Rs.3 per stick to 10%. Similarly, the additional excise duty on this product has now applicable 1.6%.
13. The entries listed under SNo. 11 of Central Excise notification 02 dated 01.03.2008 omitted. The entry was "2402 10 10 (Cigar and cheroots), 2402 10 20 (Cigarillos.), 2402 90 20 (Cigarillos of tobacco substitutes) and 2402 90 90 (Other)".
14. Excise duty exemption extended to all types of packing material.

### SERVICE TAX

15. Service Tax exemption extended to "Modular Employment Skill Development courses" provided by the training institutes registered under 'Skill Development Initiative Scheme' of the Ministry of Labour.

### DUTY DRAWBACK

16. Drawback on cotton yarn withdrawn.
17. Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 Rule 3(1)(v), Rule 6(4) and Rule 7(5) amended



### Text of Finance Minister's Speech

Finance Minister, Shri Pranab Mukherjee, while replying to the debate on Finance Bill-2010 in Lok Sabha on 29 April 2010, announced an additional relief package. The extracts from the Finance Minister's speech are as follows:

#### "Coffee Debt Relief Package 2010"

The Coffee growers in the country have been facing long standing financial problems ever since the coffee prices fell to very low levels during the period 2000-2004. Relief Packages in the form of Special Coffee Term Loan 2002 and Special Coffee Relief Package 2005 were sanctioned to revive coffee sector, besides other initiatives like PM's Relief Package for Debt Stressed farmers and Debt Waiver and Debt Relief Scheme

2008. However, a large number of affected growers did not get the required relief.

The Government has now decided to approve a fresh Coffee Debt Relief Package, specifically for the small growers. As per this, for pre-2002 loans, 50 per cent of the total liability shall be waived subject to a maximum benefit of Rs.5

lakh per farmer to be borne by Government of India. An additional 25 per cent shall be waived by banks and balance shall be rescheduled. The Package also envisages 20 per cent waiver of liability under Crop Loans with 10 per cent each being borne by the Government of India and banks respectively, subject to a maximum benefit of Rs.1 lakh. For Post-2002 Term Loans, 10 per cent of the total liability shall be waived subject to a maximum benefit of Rs.1 lakh. The Package shall also provide relief to medium and large farmers who shall be permitted to re-schedule the loans. The total financial implication for the Government of India is Rs.241.33 crore while benefit to Coffee growers will be around Rs.362.82 crore.

### Direct Taxes

While introducing the Finance Bill, 2010 in respect of Direct Taxes, emphasis has been on relief to individual taxpayers, encouraging research and development in the country, providing some relief measures in view of the recessionary impact and rationalization of procedure and steps to mitigate compliance cost. Based on the discussions and representations received after the introduction of the Finance Bill, certain further reliefs and concessions on direct taxes are proposed.

Availability of modern hospitals is a priority area for the country and private sector participation is desirable in order to provide better healthcare facilities to citizens. Currently, hospitals (of more than 100-bed capacity) constructed in any area other than the "excluded area" are eligible for claiming hundred per cent deduction under section 80-IB (11C) of the Income Tax Act. Considering the pressing need for more hospitals all over the country, it is proposed to include the business of a new hospital anywhere in India, with at least one hundred beds for patients, as a 'specific business' for availing the benefit of investment linked deduction.

Another priority of the Government is to make India slum free. The Ministry of Housing & Urban Poverty Alleviation has issued draft Guidelines for Slum-Free City Planning. The Rajiv Awas Yojana (RAY) for slum-dwellers and the urban poor envisages 'slum-free India' by encouraging States/Union Territories to tackle the problem of slums in a definitive manner. For this purpose, it is proposed to also include the business of developing and building a housing project under a scheme for slum redevelopment or rehabilitation framed by the Central Government or a State Government as a 'specified

business' for availing the benefit of investment linked deduction.

In consequence of the decision to allow tax-neutrality for conversion of a company in to Limited Liability partnership (LLP), it is proposed to also exempt from taxation the transfer of shares by the shareholders of the company in respect of such a conversion.

### Service Tax

Ever since I proposed imposition of service tax on international and domestic air passengers in the Budget this year, I have received number of representations expressing concern that this levy would adversely affect the civil aviation sector and would make air travel prohibitive. I would like to clarify that it would not be so. The effective rates of levy, when they come into effect, would be a maximum of Rs.100 per travel for domestic journey in any class and a maximum of Rs.500 per travel for international journey by economy class. Further, domestic air travel to and from the North-Eastern sector would be exempt even from this moderate tax.

The construction sector has requested for a review of the changes in the service tax law proposed in this year's Budget. Several suggestions have been made by the trade associations. Considering all the inputs, I propose to provide tax relief to this sector by enhancing their rate of abatement from 67% to 75% of the gross value where such value includes the value of the land constructed upon. Certain procedural bottlenecks relating to the completion certificate prescribed in the law would also be simplified.

With a view to give thrust to the low cost housing schemes for the urban poor, I propose to exempt service tax on constructions under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) and under Rajiv Awas Yojna.

The above changes relating to construction sector would be effective from a notified date after enactment of the Finance Bill, 2010.

I have received suggestions that the present service tax exemption available to the vocational training institutes affiliated to the National Council for Vocational Training and offering courses in designated trades should also be extended to "Modular Employment Skill Development courses" provided by the training institutes registered under 'Skill Development Initiative Scheme' of the Ministry of Labour. As this initiative intends to generate employment to the rural and urban poor, school dropouts and semi-skilled labourers, I propose to accept this sug-

gestion and exempt such courses with immediate effect. The notification to this respect is being issued today.

### Indirect Taxes

I shall now take up specific issues. Hon'ble Members would recall that I had proposed an increase in excise duty on almost all tobacco products including cigars and cheroots. I have received a large number of representations on behalf of the manufactures of 'hand-rolled cheroots' – an industry located primarily in the cottage and household sector. Considering the nature of this labour-intensive industry, I now propose to reduce the excise duty on hand-rolled cheroots priced upto Rs.3 per stick to 10% ad valorem. Similarly, the additional excise duty on this product shall now be 1.6% ad valorem.

Full exemption from excise duty has been provided to betel nut product commonly known as 'supari'. This exemption is now being extended to scented supari.

Central excise duty on corrugated boxes and cartons was reduced from 8% to 4% when they are manufactured starting from kraft paper. I propose to extend the exemption to cover units that manufacture such cartons from corrugated paper or paperboard also.

**Paper and paperboard** manufactured from non-conventional raw material such as waste paper attract a concessional excise duty of 4% subject to certain conditions. Waste paper is chargeable to an excise duty of CVD of 10%. Domestic industry has represented that this creates an inversion leading to the accumulation of Cenvat credit. I propose to reduce the excise duty on waste paper to 4% to rectify this anomaly.

As the Hon'ble Members are aware, the excise exemption for small scale units is not available to goods that bear the brand name of another person. A relaxation of this condition is available in respect of specified **packing materials** which are normally not sold under the brand name that they bear. In order to resolve disputes about the coverage of this relaxation, I propose to extend it to all types of packing material.

**Automobile components** have been subjected to excise duty on the basis of their retail sale price. In order to resolve disputes about the coverage of this provision, it was amended so as to make it applicable to parts, components and assemblies of vehicles of Chapter 87 of the Excise Tariff. Since these components are also used for earthmoving machinery like loaders, excavators etc., I now propose to apply this provision to the parts, components and assemblies of such machinery as well.

**Tunnel boring machines** are critical for hydroelectric projects. Since these are not pro-

### Dollar-Rupee rate at NSE Futures

Trade Date	Open Price	High Price	Low Price	Close Price	Daily Settlement Price	Open Interest	No. of Contracts	Value (Rs. lakhs)	RBI Reference rate
4-May-10	44.6050	44.7375	44.5600	44.7125	44.7125	444424	3121540	1394342.35	44.5600
3-May-10	44.5750	44.7000	44.5750	44.6125	44.6125	370105	2753230	1229374.15	44.5600
30-Apr-10	44.5275	44.5675	44.4400	44.4600	44.4600	377400	3130047	1393210.44	44.4400
29-Apr-10	44.6900	44.7350	44.5950	44.6475	44.6475	387881	3676841	1642445.31	44.5700
28-Apr-10	44.7175	44.8525	44.6550	44.7625	44.7625	353359	2941593	1316740.98	44.6000
27-Apr-10	44.5600	44.6000	44.4950	44.5650	44.5650	221381	216028	96241.57	44.4500

[Source: NSE and RBI Website]

Subscription rate for the Weekly Index with World Trade Scanner

- Six months Rs. 375 US\$45
- 1 Year Rs. 750 US\$70
- 2 Years Rs. 1400 US\$140
- 3 Years Rs. 2100 US\$200

duced domestically, full exemption from customs duty was provided in this budget. It has been represented that owing to their huge size these machines are incapable of import in a single consignment. Considering this practical difficulty the exemption is being extended to parts and components of tunnel boring machines.

Hon'ble Members would recall that the customs duty regime on **medical equipment** was rationalized in this budget by prescribing a uniform basis duty of 5% and CVD of 4%. In doing so listed exemptions were dispensed with. I have received a number of representations in respect of Ostomy appliances in whose case a concession has been removed. Considering that these are mainly used by cancer patients, I propose to provide this concession to such appliances.

Basic customs duty on **11 specified drugs** including two anti-cancer and one for the treatment of AIDS is being reduced to 5%. These drugs are also being exempted from CVD by way of excise duty exemption.

'**Optical Disc Drives**' (ODD) are ITA-bound and thus permissible for import without payment of duty. I propose to fully exempt specified parts or components required for the manufacture of ODD from basic customs duty.

**Cigarette filter rods** are manufactured from acetate rayon tow. While full CVD of 10% and special CVD of 4% is applicable to tow, the excise duty on filter rods is 10% creating an inversion in duty. I propose to fully exempt

acetate rayon tow from special CVD of 4%.

**Flax fibre and yarn** are not produced in India in significant quantities. I propose to fully exempt them from basic customs duty in order to encourage domestic value addition.

As the House is aware, an export duty at the statutory rate of Rs.2500 per metric tonne (PMT) was imposed on raw cotton with effect from 9<sup>th</sup> April, 2010 in order to contain the spiraling prices by disincentivizing exports. The Government has been keenly watching the quantum of exports well as the price situation. In order to meet any future exigency, the statutory rate for this item is being enhanced to Rs.10,000 PMT while maintaining the effective rate at the current level. For this purpose, an official amendment to the Finance Bill, 2010 is being moved.

Except in the case of **export duty on raw cotton**, the changes in the customs and excise duties would come into force with immediate effect. The notifications in this respect are being issued today.

In December, 2009 the export duty on iron ore lumps was enhanced from 5% to 10% and on fines from Nil to 5%. Keeping in view the trend in the quantum of exports and domestic and international prices, the duty on iron ore lumps is being increased further to 15%.

In response to representations from the domestic producers of stainless steel, I propose to reduce basic customs duty on stainless steel melting scrap from 5% to 2.5%."

## EU Moves Toward New Rules on Animal Welfare

The EU is starting to consider new rules on animal welfare that could have significant impacts on its trading partners.

The European Commissioner for health and consumer affairs, John Dalli of Malta, who took up his post in February, told The New York Times in an interview this week that he plans to introduce draft legislation to eliminate loopholes that allow some cosmetics companies to test their products on animals. He hopes to forbid such products from being sold in Europe unless the companies halt the testing before the end of 2012, he said.

More broadly, Dalli intends to propose new legislation on animal welfare "by early 2012" in the hope that the reforms could be implemented in conjunction with changes to European farm policy that will take effect after 2013, the commissioner said in a speech in Ireland earlier this month.

## US for Zero Duty in Environmental Goods

The United States is still working to secure a deal that would slash barriers to trade in environmental goods and services, United States Trade Representative Ron Kirk said on Monday.

"We think it only makes sense to make the trade of those goods more open," Kirk said, according to a report from Bloomberg. He added that the issue "is important enough" that it could move forward on its own, outside the context of the WTO's Doha Round trade talks. He also noted that the US has been discussing the matter with officials from Australia, Canada and the European Union.

Liberalising trade in environmental goods and services (EGS) is one of the many issues under consideration in the global trade talks at the WTO. However, with a broad multilateral trade deal nowhere in sight after eight and a half years of negotiations, officials eager to open EGS trade are pursuing other options. Some prominent businesses, notably General Electric, have thrown their support behind efforts to secure a stand-alone pact.

Advocates say that an EGS deal could end up looking similar to the WTO's Information Technology Agreement (ITA) - a plurilateral deal to liberalise trade in IT products that has generally been considered a success. Negotiations over the ITA ended in December 1996, but the deal did not take effect until July of the following year after countries representing 90 percent of trade in the goods in question had agreed to sign on. Such a "critical mass" of industry would also be required before an EGS deal could enter force.

## EU Cuts Rum Aid to Caribbean, Faces Protest

A decision by the European Commission to close in June a programme designed to help Caribbean rum producers adjust to global competition has sparked protest from the industry.

The Caribbean rum industry, which faces stiff competition from several Latin American producers, says it needs more time to spend the pre-allocated funds to prevent many rum companies from going into debt.

"There is still money remaining in the program," said Frank Ward, Chairman of the West Indies Rum and Spirits Producers Association (WIRSPA), an organisation of ACP Caribbean distillers' associations. "What WIRSPA is asking for is that a mechanism be found to allow the money to continue to be made available, so that it can continue to work towards the purpose [for which] it was designed".

Ward estimates that €8 to €10 million from the EU funding has not yet been disbursed.

The Integrated Development Programme for the Caribbean rum sector — launched in 2003 in the wake of a decision by the EU and the US to lift tariffs on white spirits, including rum - is intended to help the Caribbean rum industry adapt to increased competition resulting from the liberalisation of the European Union rum market.

More recently, EU trade deals with Peru and Colombia are expected to lower tariffs on rum, and similar concessions may be offered to other

countries in South and Central America.

Financed by the Eighth European Development Fund, the rum programme divided a purse of €70 million among a cost-sharing grant scheme to promote production of high-quality rum; a programme to establish an 'Authentic Caribbean Rum' brand; institutional support to WIRSPA; and long-term and short-term technical assistance.

The programme also included €65 million of co-financing from the Caribbean rum sector itself. To access the €70 million from the EU, rum companies first had to put up the capital for projects themselves; they could then file for reimbursement once a project was completed.

Last month, the European Commission formally announced that it will no longer consider claims for reimbursement after the end of June 2010. Originally set to terminate in mid-2007, the programme was extended to 2010 in 2006, thanks to a request by WIRSPA.

"The EU had already prolonged the programme once, for an additional 3 years, but a second prolongation is simply not possible under EU rules," explained an official from the Commission. "To further support the industry, the EU has advised WIRSPA of existing options to secure further assistance, either from the tenth European Development Fund regional programme, managed by the Caricom Secretariat or from EU member states."

## China Gets 4.42% Vote in WB

In a reflection of its growing economic and political clout, China has scored a significant jump in voting share at the World Bank. The shift, announced on Sunday, will give the country more say in the governance of the Washington-based international financial institution - an objective that the country has long pursued.

The realignment of voting power "recognises that we need to consign outdated concepts like 'Third World' to history," World Bank President Robert Zoellick told journalists in Washington. "Today the world is moving toward a new, fast-evolving multi-polar economy." An acknowledgement of this shift, he said, is "crucial for the bank's legitimacy."

Officials from the World Bank and the International Monetary Fund were gathering in Washington for their annual spring meetings, which lasted through the weekend. Finance ministers from the Group of 20 developed and emerging nations also gathered on the sidelines, as did the G20 energy ministers.

The announcement on China was the biggest news to come out of the weekend of diplomatic frenzy. The Asian Giant now has a 4.42 percent voting share at the World Bank, a big jump from its previous share of 2.78 percent, making it the third-most influential member of the bank after the United States with 16.4 percent of the voting shares and Japan with 7.9 percent. Germany sits in fourth place while France and the United Kingdom are tied for fifth.

Brazil and India also scored modest boosts in voting power at last week's meetings, with Brazil edging up from 2.06 percent to 2.24 percent and India going from 2.77 percent to 2.91 percent. Developing countries now account for 47.19 percent of votes at the World Bank, up roughly 3.13 percentage points from last week and more than 4.5 points from 2008.

Last week's shift in voting power came on top of reforms implemented in 2008, when the bank's members agreed to boost developing countries' voting power by 1.46 percent. The reforms also included the establishment of a new seat on the bank's governing board for a country from sub-Saharan Africa.

But the G24 bloc of developing countries, along with some members of civil society, said that the increase in voting power for "DTCs" - developing and transition countries - to just over 47 percent will not be enough in the long run. "Forty-seven percent is not our aim; that is not the mission. That is only the first step" toward a system of "equitable voting," Anup Pujari, an official with India's Department of Economic Affairs, told journalists last week.

The World Bank won a boost of US\$ 5.1 billion of paid-in capital from the institution's member countries. The new funds - the bank's first general capital increase since 1988 - will be added to the institution's current paid-in capital of roughly US\$ 11 billion. The money will help support the bank's everyday operations.

## Thimphu Statement on Climate Change

The Sixteenth Meeting of the Heads of State or Government of the Member States of the South Asian Association for Regional Cooperation (SAARC) in Thimphu, Bhutan, on 28-29 April 2010.

Recalling the high priority attached by the Leaders of SAARC at successive Summits towards preserving and sustainably managing the rich, fragile and diverse ecosystems of South Asia;

Expressing deep concern about the adverse effects of climate change and its impact on the region, particularly on the lives and livelihoods of the 1.6 billion people of South Asia;

Recognizing that effective responses, both on mitigation and adaptation should be formulated and implemented at regional and international levels;

Mindful that while South Asia's contribution to climate change is minimal, the impacts of this global phenomenon transcends national boundaries;

Also Mindful that the Member States of SAARC as developing countries face the dual challenge of addressing the negative impacts of climate change and pursuing socio-economic development;

Emphasizing the overriding importance of socio-economic development and poverty eradication in our region, and convinced that reducing dependence on carbon in economic growth and promoting climate resilience will promote

both development and poverty eradication in a sustainable manner;

Determined that South Asia should become a world leader in low-carbon technologies and renewable energy;

Reiterating the principles of equity, and common but differentiated responsibilities and respective capabilities as enshrined in the UN Framework Convention on Climate Change to be the basis for an agreed outcome in the global negotiations on climate change;

Also underlining that an agreed outcome of the global negotiations must emerge from an inclusive, transparent, open and democratic process of negotiations;

Noting that South Asia is particularly prone to climate change and related disasters making the need for a regional response to meet the challenge of climate change more urgent and compelling;

Welcoming the adoption of Climate Change as the theme of the Sixteenth SAARC Summit as an important initiative to galvanize and consolidate regional endeavours with the objective of making South Asia climate change resilient;

Also Welcoming the signing of the SAARC Convention on Cooperation on Environment as a significant step towards promoting and strengthening regional cooperation;

Convinced that South Asia could benefit from cooperative regional initiatives and ap-

proaches, exchange of experiences, knowledge, transfer of technology, best practices to address the challenges posed by climate change;

Aware that preservation of environment and mitigating the impacts of climate change are mutually reinforcing;

Determined to address the adverse effects of climate change in accordance with the purposes and principles of regional cooperation enshrined in the SAARC Charter;

Hereby adopt the Thimphu Statement on Climate Change and agree to undertake the following:

- (i) Review the implementation of the Dhaka Declaration and SAARC Action Plan on Climate Change and ensure its timely implementation;
- (ii) Agree to establish an Inter-governmental Expert Group on Climate Change to develop clear policy direction and guidance for regional cooperation as envisaged in the SAARC Plan of Action on Climate Change;
- (iii) Direct the Secretary General to commission a study for presentation to the Seventeenth SAARC Summit on 'Climate Risks in the Region: ways to comprehensively address the related social, economic and environmental challenges';
- (iv) Undertake advocacy and awareness programs on climate change, among others, to promote the use of green technology and best practices to promote low-carbon sustainable and inclusive development of the region;
- (v) Commission a study to explore the feasibility of establishing a SAARC mechanism which would provide capital for projects that promote low-carbon technology and renewable energy; and a Low-carbon Research and Development Institute in South Asian University;
- (vi) Incorporate science-based materials in educational curricula to promote better understanding of the science and adverse effects of climate change;
- (vii) Plant ten million trees over the next five years (2010-2015) as part of a regional afforestation and reforestation campaign, in accordance with national priorities and programmes of Member States;
- (viii) Evolve national plans, and where appropriate regional projects, on protecting and safeguarding the archeological and historical infrastructure of South Asia from the adverse effects of Climate Change;
- (ix) Establish institutional linkages among national institutions in the region to, among others, facilitate sharing of knowledge, information and capacity building programmes in climate change related areas;
- (x) Commission a SAARC Inter-governmental Marine Initiative to strengthen the understanding of shared oceans and water

Cont'd..92

## WEEKLY INDEX OF CHANGES

### Customs Duty Changes in Budget 2010 at Final Stage

SNo. below	Item	Chapter
(i)	Steel	7204.21
(ii)	Pharma I	9018
(iii)	Flax	5301
(iv)	Tunnel Boring Machine	84
(v)	Optical Disk Drives	84
(vi)	Pharma II	84

Ntfn 54  
29.04.2010  
(DoR)

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is neces-

(1)	(2)	(3)	(4)	(5)	(6)
"363A.	Any chapter	The following goods, namely:- (A) Ostomy products (Appliances) for managing Colostomy, Illostomy, Ureterostomy, Illeal Conduit Urostomy Stoma cases such as bags, belts, adhesives seals or discs or rolls, adhesive remover, bag closing clamps, karaya seals paste or powder, irrigation sets, plastic or rubber faceplates, flanges, male or female urinary incontinency sets, skin gels, in parts or sets; (B) Accessories of the medical equipment at (A) above; (C) Parts required for the manufacture of the medical equipment at (A) above;	5%  5% 5%	-  - Nil	-  - 5"

(iii) against S.No. **436**, for the entry in column (4), the entry "Nil" shall be substituted;

(iv) for S. No. **598** and the entries relating thereto, the following shall be **substituted**, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"598.	84 or any other Chapter	The following goods, namely:- (A) Tunnel boring machines (B) Parts and components of (A) above for use in the assembly of Tunnel boring machines	Nil Nil	Nil Nil	107 107

(v) after S.No. **603** and the entries relating thereto, the following shall be **inserted**, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"604.	84 or any other chapter	The following goods required for manufacture of Optical disk drives( ODD), namely:- (i) Pick up assembly (ii) Digital signature procession integrated circuit (iii) DC motor (iv) LDO voltage regulator	Nil	-	5"

(ii) in the Annexure, in **List 3**, after item (159), the following shall be **inserted**, namely:-

- (160) Agalsidase Beta
- (161) Anidulafungin
- (162) Capsfungin acetate
- (163) Desflurane USP
- (164) Heamostatic Matrix with Gelatin and human Thrombin
- (165) Imiglucerase

(166) Maraviroc

(167) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)

(168) Sorafenib tosylate

(169) Varenicline tartrate

(170) <sup>90</sup>Yttrium

[F. No. B-1/22/2010-TRU]

### Special CVD of 4% Exempted on Acetate Rayon Tow for manufacture of Cigarette Filter Rod

Ntfn 55  
29.04.2010  
(DoR)

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the

Ministry of Finance (Department of Revenue), No. **20/2006-Customs, dated the 1st March, 2006**, published in the Gazette of India, Extraordinary, vide G.S.R. 92 (E), dated the 1st March, 2006, namely: - In the said notification, in the table, after S.No. **74** and the entries relating thereto, the following S.No. and entries shall be **inserted**, namely:-

(1)	(2)	(3)	(4)
"75	5502 00 10	Acetate Rayon Tow required for the manufacture of Cigarette Filter Rod Provided the importer follows the procedure set out in Customs (Import of Goods at Concessional Rate of Duty For Manufacture of Excisable Goods) Rules, 1996.	Nil".

[F. No. B-1/22/2010-TRU]

### Export Duty Raised to 15% on Iron Ores and Concentrates

Ntfn 56  
29.04.2010  
(DoR)

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the Notification No. **79/2008-Customs, dated the 13th June, 2008**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 458(E), namely:-

In the said notification, for the figures and words "10% ad valorem", the figures and words "15% ad valorem" shall be substituted.

[F. No. 354 /51/2010-TRU]

### Correct Description with Complete Specs in Bill of Entry must for Marble Imports

The following Public Notice was issued by the Commissioner of Customs (Imports) Jawaharlal Nehru Custom House on 21<sup>st</sup> April 2010.

50-PN  
21.04.2010

The attention of trade, importers & CHAs is invited to the procedure related to import of blocks/slabs of Marble, Travertine, Ecaussine and other calcareous stones. It has come to notice that some importers are importing Rough Travertine Blocks, but declaring these as Rough Marble Blocks. Although both marble and travertine are classifiable under the same CTH 25151100, the two are altogether different commodities, commercially as well as petrologically/geologically. Also both the items i.e. marble and travertine are mentioned separately in the First Schedule to the Customs Tariff Act, 1975, as well as in the ITC (HS). Thus it is imperative that importers declare the correct description like Marble, Travertine, Limestone, Onyx, Euccassine and any other calcareous stone in the Bill of Entry.

2. It is further noticed that there are different types and varieties of marble /stone like Perlato, Bottochino, Thassos, Staturio etc. and accordingly the value of each type differs depending upon the colour and other specifications of stones and the unit price of slabs of various imported stones in domestic market varies from Rs.150/- to Rs.2000/- per sq.foot. However, the importers are not declaring any specification of marble or other stone in import documents.

3. In this regard all the Importers/CHAs are required to furnish the proper description with complete specifications of Marble / Travertine / Limestone / Onyx / Ecaussine / other stones mentioning specific type, design, colour etc. in the import documents. In case any stone other than the declared one is found during examination, it would be treated as a case of 'misdeclaration of description' of goods and violation of provisions of Customs Act, 1962 and necessary action would be initiated under

the provisions of the Customs Act, 1962.

4. The declaration of correct description with complete specifications in Bills of Entry would also facilitate the collection, comparison and

analysis of trade statistics (Additional Note No.3 to Customs and Central Excise Tariff Acts).

*F.No.SG/INV-126/2009-10 SIIB(I)*

### Additional Duty (CVD) Reduced to 4% from 10% on Paper Waste and Scrap

20-CE In exercise of the powers  
29.04.2010 conferred by sub-section (1) of  
(DoR) section 5A of the Central  
Excise Act, 1944 (1 of 1944),  
the Central Government, on being satisfied that  
it is necessary in the public interest so to do,  
hereby makes the following further amendments  
in the notification of the Government of India in  
the Ministry of Finance (Department of Rev-

enue), No. **4/2006-Central Excise, dated the 1st March, 2006**, published in the Gazette of India, Extraordinary, vide number G.S.R. 94(E), dated the 1st March, 2006, namely:-  
In the said notification,-

(I) in the Table, after S.No. **88** and the entries relating thereto, the following shall be **inserted**, namely:-

(1)	(2)	(3)	(4)	(5)
"88A	4707	Waste paper and paper scrap	4%	-";

(II) in the Annexure, for condition **No. 12** and the entries relating thereto, the following shall be **substituted**, namely:-

Condition No. Conditions

"12. The exemption shall be applicable to units manufacturing cartons, boxes or cases, as the case may be, starting from the stage of Kraft paper, corrugated paper, corrugated sheet, corrugated board or any one or more of these stages and not having the facility to manufacture Kraft paper in the same factory."

*[F. No. B-1/22/2010-TRU]*

### Excise Duty Exemption on Scented Supari

10% Excise Duty Applicable on Hand-Rolled Cheroots with Per Cheroot Retail Price not Exceeding Rs. 3

21-CE In exercise of the powers  
29.04.2010 conferred by sub-section (1) of  
(DoR) section 5A of the Central  
Excise Act, 1944 (1 of 1944),  
the Central Government, on being satisfied that  
it is necessary in the public interest so to do,  
hereby makes the following further amendments  
in the notification of the Government of India in  
the Ministry of Finance (Department of Revenue), No. 3/2006-Central Excise, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, vide number G.S.R. 93(E), dated the 1st March, 2006, namely:-

In the said notification, in the Table,-

(i) for **S.No. 27** and the entries relating thereto, the following S.No. and the entries shall be **substituted**, namely :-

(1)	(2)	(3)	(4)	(5)
"27	2106 90 30	All goods	Nil	— ;

(ii) S.No. **27A** and the entries relating thereto shall be **omitted**;

(iii) after **S.No 32 A** and the entries relating thereto, the following S. No. and the entries shall be **inserted**, namely:-

(1)	(2)	(3)	(4)	(5)
"32B	2402 10 10	Hand-rolled cheroots with per cheroot retail sale price equivalent not exceeding Rs. 3.	10%	- .

Explanation 1: For the purposes of this exemption, "hand-rolled cheroot " means a tobacco product manufactured by manually rolling tobacco leaves wrapped in an outer covering of tobacco leaf without the aid of power or machine, with both ends cut flat.

Explanation 2- For the purpose of this entry, "Retail sale price" shall have the same meaning as given in Explanation 1 to S.No. 18A.

*[F.No.B-1/22/2010-TRU]*

### Additional Excise Duty of 1.6% Applicable on Hand-Rolled Cheroots with Per Cheroot Retail Sale Price not Exceeding Rs.3

23-CE In exercise of the powers  
29.04.2010 conferred by sub-section (1) of  
(DoR) section 5A of the Central  
Excise Act, 1944 (1 of 1944),  
read with sub-section(3) of section 85 of Finance Act, 2005 (18 of 2005), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the

following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 6/2005-Central Excise, dated the 1st March, 2005, published in the Gazette of India, Extraordinary, vide number G.S.R. 126(E), dated the 1st March, 2005, namely:-

### Cigar Excise

22-CE In exercise of the powers  
29.04.2010 conferred by sub-section  
(DoR) (1) of section 5A of the  
Central Excise Act, 1944 (1  
of 1944), the Central Government, on being  
satisfied that it is necessary in the public  
interest so to do, hereby makes the following  
further amendments in the notification of the  
Government of India in the Ministry of Finance  
(Department of Revenue), No. **2/2008-  
Central Excise, dated the 1st March, 2008**,  
published in the Gazette of India, Extraordinary,  
vide number G.S.R. 130(E), dated the  
1st March, 2008, namely:-

In the said notification, in the Table,  
**S.No.11** and the entries relating thereto shall  
be **omitted**.

*[F.No.B-1/22/2010-TRU]*

### Packing Material Supplied by Brand Owner in SSI Excise Notification

24-CE In exercise of the powers  
29.04.2010 conferred by sub-section  
(DoR) (1) of section 5A of the  
Central Excise Act, 1944

(1of 1944), the Central Government, on being  
satisfied that it is necessary in the public  
interest so to do, hereby makes the following  
further amendments in the notification of the  
Government of India in the Ministry of Finance  
(Department of Revenue), No. **8/2003-  
Central Excise, dated the 1st March, 2003**,  
published in the Gazette of India, Extraordinary,  
vide number G.S.R. 138(E), dated the  
1st March, 2003, namely:-

In the said notification, in **paragraph 4, for  
clause (e)** and proviso thereto, the following  
shall be **substituted**, namely: -

"(e) where the specified goods are in the  
nature of packing materials and are meant  
for use as packing material by or on behalf of  
the person whose brand name they bear."

*[F .No. B-1/22/2010-TRU]*

In the said notification, in the Table, after  
**S.No. 4** and the entries relating thereto, the  
following S. No. and entries shall be **inserted**,  
namely:-

(1)	(2)	(3)	(4)
"4A	2402 10 10	Hand-rolled cheroots with per cheroot retail sale price equivalent not exceeding Rs. 3	1.6%

Explanation 1: For the purposes of this  
exemption, "hand-rolled cheroot" means a  
tobacco product manufactured by manually  
rolling tobacco leaves wrapped in an outer  
covering of tobacco leaf without the aid of  
power or machine, with both ends cut flat.

Explanation 2- For the purpose of this entry,  
"Retail sale price" shall have the same  
meaning as given in Explanation 1 to S.No.  
18A.

*[F.No.B-1/22/2010-TRU]*

## Service Tax Exemption on Vocational Training under Skill Development Initiative Scheme

23-ST  
29.04.2010  
(DoR)

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 the taxable service referred to in sub-clause (zcc) of clause (105) of section 65 of the Finance Act, when provided in relation to Modular Employable Skill courses approved by the

National Council of Vocational Training, by a Vocational Training Provider registered under the Skill Development Initiative Scheme with the Directorate General of Employment and Training, Ministry of Labour and Employment, Government of India, from the whole of the service tax leviable thereon under section 66 of the Finance Act.

2. This notification shall come into force on the date of its publication in the Gazette of India.  
[F.No.B-1/13/2010-TRU]

## Duty Drawback on Cotton Yarn Withdrawn

34-Cus(NT)  
29.04.2010  
(DoR)

In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A and sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994) read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), number G.S.R. 627 (E), dated the 29<sup>th</sup> August, 2008, namely:-

In the Schedule to the said notification,-

(a) in **Chapter 52**, -

(i) for tariff items **520501 and 520502** and the entries relating thereto, the following tariff

items and the entries shall be substituted, namely:-

520501	Grey	KG	Nil	Nil
520502	Dyed	KG	Nil	Nil

(ii) for tariff items 520601 and 520602 and the entries relating thereto, the following tariff items and the entries shall be substituted, namely:-

520601	Grey	KG	Nil	Nil
520602	Dyed	KG	Nil	Nil

(iii) for tariff items 520701 and 520702 and the entries relating thereto, the following tariff items and the entries shall be substituted, namely:-

520701	Grey	KG	Nil	Nil
520702	Dyed	KG	Nil	Nil

[F.No.609/52/2010-DBK]

## Drawback Rules 1995 Amended

33-Cus(NT)  
29.04.2010  
(DoR)

In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962), section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A read with section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, namely:-

1. (1) These rules may be called the Customs, Central Excise Duties and Service Tax Drawback (Amendment) Rules, 2010.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Customs, Central Excise Duties and

Service Tax Drawback Rules, 1995,-

(i) in **rule 3**, in sub-rule (1), in the second proviso, in clause (v), for the words and figures "falling within heading 1006 or 2523", the words and figures "falling within heading 1006, 2523, 5205, 5206 or 5207" shall be substituted. ;

(ii) in **rule 6**, in sub-rule (4), for the words and figures "falling within heading 1006 or 2523", the words and figures "falling within heading 1006, 2523, 5205, 5206 or 5207" shall be substituted.;

(iii) in **rule 7**, in sub-rule (5), for the words and figures "falling within heading 1006 or 2523", the words and figures "falling within heading 1006, 2523, 5205, 5206 or 5207" shall be substituted.

## Brand Rate of Duty Drawback- Post Audit by the Board

[Ref: F.No. 609/46/2010-DBK dated 26<sup>th</sup> April 2010]

I am directed to refer to Board's Circular No. 13/2004-Cus dated 12.2.04 whereby it was desired that the one set of complete documents relating to fixation of Brand Rate of Duty Drawback should be sent to the Directorate General of Export Promotion (DGEP) for post audit. The work relating to Post Audit of the Brand Rate claims was thereafter transferred from the DGEP to the Drawback Division of the Board vide Circular No. 1/2008-Customs dated 9.1.08.

2. The work relating to the Post Audit of Brand rate claims was being handled by the Board so far as it was felt that the field formations would take some time to develop expertise in this work. As more than 7 years have passed since the work relating to fixation of Brand Rates of Duty Drawback was transferred to the field formations, the matter has been reviewed. The field formations are advised not to send the

brand rate letters / applications etc to the Board for post audit anymore. They may, however, continue to get the letters post / pre-audited as per para 3 (ix) of the Board's Circular No. 14/03-Cus dated 6.3.03. They may also maintain all records pertaining to brand rate fixation for subsequent reference and auditing by Internal Audit and C&AG Audit as per para 3(x) of the same circular.

3. The receipt of this instruction may please be acknowledged. The instruction may be brought to the notice of the officers. Difficulties faced, if any, in implementation of this Instruction may be brought to the notice of the Board immediately.

## Follow 7 Day Week in All SEZs

[Instruction No. 53 - No. D.12/22/2010-SEZ dated 29<sup>th</sup> April 2010]

*Subject: DCs to put up a mechanism in place in all SEZs so that exports and import clearances take place all 7 days in a week.*

In the SEZs it needs to be ensured that SEZ Developers and units are able to carry out the operations all the seven days in a week irrespective of any holiday. DCs should make an arrangement that on all holidays at least one shift of the customs is working from 10 AM to 6 PM. Also at least one ADC or DDC be available in office to attend to issues of units/Developers so that export and import activities are continuous in the SEZs. DCs may work out the arrangement in their respective SEZs and inform the arrangements about the functioning of Customs on the holidays to their respective units and Developers.

2. Similarly Rule 50 of the SEZ Rules, 2006, permits temporary removal to the Domestic Tariff Area for the purpose of repair, Testing etc. Some time unit have to remove a part/spare in the DTA for repair etc urgently on any holiday it need to be seen that these kind of facility of temporary removal is extended to the unit so that the production is not stopped. DCs must put a system in place in their respective SEZ and notify the same.

3. DCs may confirm by 30.04.2010 that this has been implemented.

## PS Plates SION Notified

*Subject: Fixation of new SION C 2047.*

58-PN(RE)  
27.04.2010  
(DGFT)

In exercise of the powers conferred under Paragraph 2.4 of the Foreign Trade Policy, 2009-14 and Paragraph 1.1 of the Handbook of Procedures (Vol.1), the Director General of Foreign Trade hereby makes the following amendments/ additions/deletions/corrections in the Handbook of Procedures, Vol.II, 2009-2014, as amended from time to time.

2. In the statement of Standard Input Output Norms (SION) as contained in the Handbook of Procedures (Vol.II), 2009-2014, as amended from time to time, addition of new SION C2047 at appropriate places, as mentioned in ANNEXURE "A" to this Public Notice, are made.

This issues in public interest.

**Annexure "A" to the Public Notice No 58/2009-2014 dated: 27/04/2010**

Addition of New SION  
Ref: Product Group: Engineering Product  
SION Entry C-2047

Export item	Quantity	Import items	Quantity
Pre Sensitized Negative Offset Aluminum Plates	1 kg.	1. Litho Aluminium Sheet in Coils form 2. Chemicals:- (i) Diazoester Ste 1428 (ii) 2 Methoxy- 1 Methyl ethyl acetate (iii) Renol Blue 2BG-HW 30 (iv) 4 (phenyl azo) diphenyl amine (v) Butyral 1 actone (vi) N-Butanel	1.05 kg./kg. content in the export product Item No. 2 is allowed within 2% of FOB value of exports

**Tariff Value on Brass Scrap Down by US \$98/MT**

35-Cus(NT) 30.04.2010 (DoR) In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Board, being satisfied that it is necessary and expedient so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Cus (N. T.), dated, the 3<sup>rd</sup> August 2001, namely: -  
In the said notification, for the Table, the following Table shall be substituted namely:-

**Table**

SNNo.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value US \$ (Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	447 (i.e. no change)
2	1511 90 10	RBD Palm Oil	476 (i.e. no change)
3	1511 90 90	Others – Palm Oil	462 (i.e. no change)
4	1511 10 00	Crude Palmolein	481 (i.e. no change)
5	1511 90 20	RBD Palmolein	484 (i.e. no change)
6	1511 90 90	Others – Palmolein	483 (i.e. no change)
7	1507 10 00	Crude Soyabean Oil	580 (i.e. no change)
8	7404 00 22	Brass Scrap (all grades)	3920
9	1207 91 00	Poppy seeds	3468"

[F. No. 467/4/2010-Cus.V]

**Exchange Rate under USSR Deferred Payment Protocol**

Sub: Deferred Payment Protocols dated April 30, 1981 and December 23, 1985 between Government of India and erstwhile USSR

AP(DIR Srs) Cir.48 26.04.2010 (RBI) Attention of Authorised Dealer Category-I (AD Category-I) banks is invited to A.P. (DIR Series) Circular No.46 dated April 8, 2010, wherein the Rupee value of the special currency basket was indicated as Rs.63.0381 effective from March 11, 2010.  
2. AD Category-I banks are advised that a further revision has taken place on April 6, 2010 and accordingly, the Rupee value of the special currency basket has been fixed at Rs.60.897378 with effect from April 09, 2010.  
3. AD Category-I banks may bring the contents of this circular to the notice of their constituents concerned.  
4. The Directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

**Corrigendum to 18-CE(NT) dated 13 April 2010**

[Ref: Corrigendum dated 21<sup>st</sup> April 2010]

In the notification of the Government of India in the Ministry of Finance, Department of Revenue, No. 18/2010-Central Excise (N.T.), dated the 13th April, 2010, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 320 (E), dated the 13th April, 2010,-

"in the Table against Sl.No. 2. in column (2), for 'From Re.1' read 'From Rs 1.01'."

[F.No. 334/1/2010-TRU

**Provisional Anti-dumping Duty on Acetone from Thailand and Japan**

[Ref: Corrigendum to Ntfn 45 dated 22<sup>nd</sup> April 2010]

In the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 45/2010-Customs, dated the 9<sup>th</sup> April, 2010 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 309(E), dated the 9<sup>th</sup> April, 2010,-in the table, against Sl.No.11, in column (5) for "Singapore", read "Japan".

[F.No.354/25/2010 –TRU]

**Corrigendum to 19-CE dated 13 April 2010**

[Ref: Corrigendum dated 15<sup>th</sup> April 2010]

In the notification of the Government of India in the Ministry of Finance, Department of Revenue, No. 19/2010-Central Excise, dated the 13th April, 2010, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 321 (E), dated the 13th April, 2010,-

"for 'Chewing tobacco (other than filter khaini)' wherever it occurs, read 'Chewing tobacco (other than filter khaini) and Jarda scented Tobacco'."

F.No. 334/1/2010-TRU

**Corrigendum to 19-CE dated 13 April 2010**

[Ref: Corrigendum dated 21<sup>st</sup> April 2010]

In the notification of the Government of India in the Ministry of Finance, Department of Revenue, No. 19/2010-Central Excise, dated the 13th April, 2010, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 321 (E), dated the 13th April, 2010,—  
"in the Table-1,-

(i) against Sl.No. 2. in column (2), for 'From Re.1' read 'From Rs 1.01';

(ii) for 'RSP' wherever it occurs, read 'retail sale price'."

[F.No. 334/1/2010-TRU

**Corrigendum to 18-CE(NT) dated 13 April 2010**

[Ref: Corrigendum dated 15<sup>th</sup> April 2010]

In the notification of the Government of India in the Ministry of Finance, Department of Revenue, No. 18/2010-Central Excise (N.T.), dated the 13th April, 2010, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 320 (E), dated the 13th April, 2010,-

"in the table, against Sl. No. 20,

(i) in column (3), for the entry '1797120' read '1123200',

(ii) in column (4), for the entry '1697280' read '1073280'."

[F.No. 334/1/2010-TRU



## Verification of Reward Scrips

The following Public Notice was issued by the Commissioner of Customs (Export) Air Cargo Complex on 26<sup>th</sup> April 2010.

Sub: Procedure for verification and registration of Scrips issued under Chapter 3 of FTP like like Served From India Scheme (SFISC), Vishesh Krishi and Gram Udyog Yojana (VKGUY), Target Plus Scheme (TPS), Focus Market Scheme (FMS) and Focus Product Scheme (FPS).

14-PN Attention is invited to this office  
26.04.2010 Public Notice No. 10/2008

dated 1.8.2008 regarding the issue of registration and verification of reward scrips. Under this Public Notice, the Air Cargo Complex, Sahar was seeking copies of bank realization certificates as a relevant document at the time of registration/verification. Subsequently, the FTP 2009-2014 was issued. CBEC also issued Circular No. 5/2010 – Cus dated 16.3.2010 that, inter alia, relates to this matter.

2. Accordingly, the entire Procedure for verification and registration of Scrips issued under Chapter 3 of FTP was evaluated.

3. Specific note was kept of ACC, Sahar's experience while cross-checking against shipping bills and BRCs which has indicated Revenue involving discrepancies in entitlements allowed by scrips. For example –

a) In case of five VKGUY scrips issued for duty credits of Rs.8.51 lakhs, Rs. 5.25 lakhs, Rs. 4.28 lakhs, Rs. 4.98 lakhs & Rs. 4.95 lakhs, it was found that as per BRCs the duty credits were to be Rs. 6.86 lakhs, Rs. 3.48 lakhs, Rs. 3.04 lakhs, Rs. 4.34 lakhs & Rs. 3.82 lakhs, respectively, only.

b) In one other VKGUY scrip issued for Rs.9.59 lakhs, one of the underlying shipping bill's foreign exchange amount was USD 8374.16 and duty credit was to be totally Rs.2.91 lakhs, but scrip adopted value of USD403969.67 for that shipping bill.

c) In one FMS scrip issued for duty credit of Rs.34.46 lakhs, the admissible credit was found to be Rs.27.86 lakhs. While as per FTP the FOB value of exports was to be calculated on the basis of monthly customs rate of exchange on date of the LEO, the scrip was granted taking rates of exchange w.r.t. dates of BRCs.

d) In one FPS scrip credit was worked out on the basis of BRC showing receipt of Euro 51,000 whereas, the Shipping Bill and the actual receipt was of Euro 5,100 only.

4. ACC, Sahar has addressed Central Board of Excise & Customs seeking guidance and also written to Jt. DGFT, Mumbai to know exact mechanism and procedure followed by them for issuing the scrips that is leading to such Revenue involving discrepancies, and also to be made aware of steps they shall initiate for their prevention.

5. As this jurisdiction was cross-checking BRCs, and these are also being produced along with scrip, at the time of registration with positive results, ACC, Sahar needs to exercise caution till such time as adequate clarity prevails in the matter, and till online transmission of reward scrips issued under Chapter 3 of FTP is made operational.

6. Keeping relevant aspects in view, the following procedure for verification and registra-

tion is prescribed w.r.t. duty credit scrips like Served From India Scheme (SFISC), Vishesh Krishi and Gram Udyog Yojana (VKGUY), Target Plus Scheme (TPS), Focus Market Scheme (FMS) and Focus Product Scheme (FPS) -

a) The original scrip including Annexure, along with their photocopy, and copies of Bank Realization Certificate (BRC) shall be presented with application to the TA (License) in License Section. The TA shall give acknowledgement (time and date of receipt) to scrip holder/CHA and also endorse the time and date of receipt on the application. Then TA shall hand over file with these documents to Appraising Officer (AO)/Supdt in License Section.

b) The AO/Supdt (License) shall check the 'Alert Register' and if there is no alert, shall endorse "No Alert" with his/her signature and stamp on the file and on original scrip.

c) The AO/Supdt (License) shall issue letter to RLA to confirm genuineness (in terms of para 3.11.3. of Handbook of Procedures Vol.I) of the scrip. []

d) Then AO/Supdt (License) shall send file to Supdt (EGM) for crosschecking Annexure details with Customs EDI details of shipping bills/EGM filing status, and where relevant the product exported (relevant for FPS scheme) or destination country (relevant for FMS). []

e) The TA Licence shall then check the FOB value per shipping bills in scrip's Annexure with BRCs, and the admissible entitlement. The report of the TA (Licence) shall be noted in the file.

f) As soon as report from RLA on verification of genuineness of scrip is received, the TA (License) shall link it with the file, and bring out the facts of cross check/verification, and send file to AO/Supdt (License) who shall cross verify it.

g) If the genuineness stands verified by RLA, and there is "No Alert" and both crosschecks indicated hereinabove show no discrepancy, the AO/Supdt (License) shall register the scrip in the EDI system. The AO/Supdt (Licence) shall keep a copy of the Scrip & Annexure in the file. The Job Number and Registration Number generated by EDI system will be endorsed on original scrip and its photocopy by AO/Supdt (License) after which the TA (License) will return original scrip to scrip holder/CHA against written acknowledgment on the photocopy of scrip in the file.

h) It shall be the endeavor that in above cases scrip is registered on the same day, but latest by the next working day, on receipt of verification of genuineness from RLA.

i) However, if any discrepancies are revealed in the process of crosscheck and/or verification, the AO/Supdt (License) shall evaluate the courses of action and elevate the matter

to DC/AC (License) who will take the further actions to appropriately handle and redress the discrepancies.

7. This procedure shall be reviewed on receipt of guidance from Board and/or on start of online transmission of reward scrips.

F.No. S/3-Misc-25/2010/Lic

## Procedure for Issuing Duplicate Copy of Bill of Entry

The following Facility Notice was issued by the Commissioner of Customs, Jawaharlal Nehru Custom House on 26<sup>th</sup> April 2010.

Subject: Procedure for issuing certificate / duplicate copy of Bill of Entry, in cases where the importer's copy of EDI Bill of Entry is lost/ misplaced/ mutilated/ destroyed.

49-FN Attention of all the importers,  
26.04.2010 exporters, Customs House

Agents and trade is invited to the above mentioned subject.

2. In order to bring uniformity in the procedure for issuing certificate / duplicate copy of Bill of Entry, when the importer's copy of EDI Bill of Entry is lost / misplaced/ mutilated/ destroyed, the procedure prescribed in the following paragraphs will be followed.

### Documents to be submitted in case the EDI B/E is lost/ misplaced / destroyed/mutilated.

3. The importer would approach their authorized bank with a request to obtain an attested/ certified copy of the Bill of Entry if available with them and obtain a dated acknowledgement. In case the importer is unable to get a copy from the bank, the importer would make a request to the Assistant / Deputy Commissioner (Statistics), clearly stating the purpose for issue of certificate supported by proof, along with following documents:

(i) A copy of the letter submitted to bank & their acknowledgement. If a reply has been received from the bank then copy of reply is also to be submitted.

(ii) A police complaint/ FIR as a proof of the EDI Bill of Entry having been actually lost (not required in case of mutilated B/E).

(iii) An indemnity bond (duly notarized in the required pro forma) to indemnify any loss of revenue to the Government due to misuse.

(iv) The mutilated copy of the EDI Bill of Entry (in case of mutilated B/E only).

### Issuing of certificate

4. On receipt of the required documents, the T.A/ S.T.A, Statistics will scrutinize and verify the documents to ascertain whether all the prescribed documents have been submitted. In case of doubt the T.A/ S.T.A will bring the facts to the notice of Assistant / Deputy Commissioner (Statistics). If the documents are not proper/ complete, the same will be returned to the importer within two days of receipt. If the documents submitted are proper, the T.A/S.T.A, Statistics will verify all the relevant particulars and details from the EDI system. On such verification the T.A/S.T.A, Statistics will put up

a draft Certificate (as per Annexure) in the concerned file to the Assistant / Deputy Commissioner (Statistics). On approval of the draft, a Certificate signed by the Assistant / Deputy Commissioner (Statistics), will be issued to the importer. The certificate will clearly mention the purpose for which the certificate is being issued. The Statistics Section will maintain a register having the particulars as per the following pro forma:

Pro forma of the register to be maintained in the Statistics Section.

Sr.No:

B/E no & date:

Name and address of the Importer:

Name of the CHA:

Purpose for which the certificate is issued:

Date of issue of Certificate:

File No.:

Name & designation of the certificate issuing officer:

### Issuing of Duplicate copy of Bill of Entry

5. In cases of utmost need when a Bill of entry is statutorily required, a duplicate copy of Bill of Entry would be generated with the permission of the System Manager. In such cases, the importer will have to make a specific request to the System Manager with reasons. The importer is required to submit documents stipulated in para 3/ 4 above and additionally the importer will have to submit document/ documents to justify need for such Bill of Entry including a letter from the concerned authorities stating that such Bill of Entry is required by the said authorities as per law & procedure. In such cases, on receipt of the required documents, the EDI T.A/ S.T.A will scrutinize and verify the documents to ascertain whether all the prescribed documents have been submitted. In case of doubt, the T.A/ S.T.A will bring the facts to the notice of Assistant / Deputy Commissioner, EDI. If the documents are not proper/ complete, the same will be returned to the importer across the counter or at the most in two days of receipt. If the documents submitted are proper, the same will be put up to the EDI Appraiser who will verify all the relevant particulars and details from the EDI system. On such verification the EDI Appraiser will put up the matter in the concerned file to the Assistant / Deputy Commissioner, EDI. If found fit, the Assistant / Deputy Commissioner, EDI will put up the matter for approval and permission of the System Manager. If the System Manager finds the case fit, he will permit generation of the Duplicate copy of EDI Bill of Entry after following the necessary formalities. The Duplicate copy so generated will be signed by the Assistant / Deputy Commissioner, EDI and will be issued to the importer. The Duplicate Bill of Entry will clearly mention the PURPOSE for which it is being issued. The EDI Section will maintain a register having the particulars as per the following pro forma:

### Pro forma of the register to be maintained in the EDI Section.

Sr.No:

B/E no & date:

Name and address of the Importer:

Name of the CHA:

Purpose for which the Duplicate B/E is issued:

Date of issue of Duplicate B/E:

File No.:

Name & designation of the Duplicate B/E issuing officer:

6. The importers will have to pay a fee of Rs. 50 for the certificate/ duplicate copy of Bill of Entry so issued as prescribed under the 'Levy of fees (Customs Documents) Regulations, 1970'.

7. The procedure prescribed may be followed scrupulously and any difficulty in the implementation/ compliance may be brought to the notice of the undersigned.

8. This issues with the approval of Chief Commissioner of Customs Zone-II and will apply to mutatis-mutandis to Export as well as Import Commissionerate.

### Bring Cargo in the Mornings, Please

*The following Public Notice was issued by the Commissioner of Customs (Export) Air Cargo Complex on 19<sup>th</sup> April 2010.*

*Subject – Utilization of the morning and early afternoon hours for bringing in larger volumes of general export cargoes.*

13-PN Trade Associations, Exporters and their representative CHAs are aware that general export cargoes (i.e. other than perishable cargoes) are permitted to be registered with Customs from 8 am to 8.30 pm (6 pm for scheme shipping bills) on all working days. These cargoes account for over 80% of shipping bills and sizeable portion are odd sized/weighted.

2. Locally, at the Complex, concern is frequently expressed about increased export volumes and the extreme congestion, and other related problems that it causes with reference to available physical infrastructure.

3. The matter was examined. While, the increase in tonnage, numbers of packages, and numbers of consignments (shipping bills) between years 2000-01 to 2009-10 reveals considerable growth in volume of exports handled at air cargo, and this does not include bonded

Annexure

Office of The Commissioner of Customs(i/E),  
Mumbai Zone –II, Jawaharlal Nehru Custom  
House, Sheva, Tal – Uran, Dist. – Raigad,  
Maharashtra- 400 707

### Certificate in lieu of lost/ misplaced/ destroyed/ mutilated EDI Bill of Entry.

1. Purpose for which the Certificate issued:
2. Bill of Entry no. & Date:
3. Importer name and address:
4. IEC No.:
5. Invoice No. & Date:
6. Invoice Value:
7. Exchange Rate:
8. Assessable Value:
9. Gross/ Net weight:
10. Duty Paid:
11. TR-6 Challan no.:
12. Date of Out of Charge:
13. Name of the supplier:
14. Declared CoO:
15. Description of Goods:

*F.No S/I-22(02)/2008-CCO M-II*

cargoes exported through this facility, it is simultaneously the case that 75-80% of general cargoes physically brought by exporters' representatives for registration with the Customs for export come only between 2.30 pm and 6/8.30 pm.

4. It is evident that there is extensive under-utilization of the hours from 8 am to 2.30 pm. Moreover, concentration of export cargo arrivals into barely 40% of the time available implies that every physical resource, say machines in use, are technically 'over-worked' in the shorter periods making them liable to break down.

5. Therefore, the Trade Associations, Exporters and their CHAs are requested to ensure extensive utilization of the morning and early afternoon hours by bringing in more and more quantum of general export cargoes during 8 am to 2.30 pm on the working days.

*F.No. S/3-Prev Admn – 33/2010 ACC*

### Discounts and Credit Payments Allowed in Service Tax Calculations

Subject: Clarification regarding availment of credit on input services

**F. No. 137/71/2009 – CX.4**

122-ST Representations have been received by Board regarding denial of CENVAT credit on input services in certain cases.

Some of the cases where doubts have been raised by field formations are given below:

2. As per Rule 4 (7) of the CENVAT Credit Rules, 2004, the CENVAT credit on input services is available only on or after the day on which payment of the value of input service and

service tax is made. The section 67 (4) of the Finance Act, 1994, provides that gross amount charged includes payment made by issue of credit / debit notes or by entries in the books of account, where the transaction is with any associated enterprise.

A doubt has arisen as to whether CENVAT credit can be taken by "Associate Enterprises" when debit is made in book of accounts or when book adjustments/ debit or credit in accounts is made, or if the CENVAT credit of the service tax

## Exchange Rates for Customs Valuation

### IMPORTS and EXPORTS

The current notification No. 32-Customs(NT) dated 28<sup>th</sup> April 2010 supersedes notification 26-Customs(NT) dated 29<sup>th</sup> March 2010.

32-Cus(NT) In exercise of the powers conferred by section 14 of the 28.04.2010 Customs Act, 1962 (52 of 1962), and in supersession of (DoR) the notification of the Government of India in the Ministry of Finance (Department of Revenue) **No.26/**

**2010-CUSTOMS (N.T.), dated the 29th March, 2010** vide number S.O. 704(E), dated the 29<sup>th</sup> March, 2010, except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby determines that the rate of exchange of conversion of each of the foreign currency specified in column (2) of each of Schedule I and Schedule II annexed hereto into Indian currency or vice versa shall, **with effect from 1<sup>st</sup> May, 2010** be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SNo	Currency	Imported Goods		Exported Goods	
		Current	Previous	Current	Previous

**Schedule I** – Rate of exchange of one unit of foreign currency equivalent to Indian rupees

1	Australian Dollar	41.80	41.90	40.60	40.75
2	Canadian Dollar	45.05	45.15	43.80	43.90
3	Danish Kroner	8.15	8.30	7.85	8.00
4	EURO	60.30	61.40	58.65	59.75
5	Hong Kong Dollar	5.80	5.90	5.65	5.80
6	Norwegian Kroner	7.70	7.65	7.45	7.35
7	Pound Sterling	69.65	68.55	67.80	66.75
8	Swedish Kroner	6.30	6.35	6.10	6.15
9	Swiss Franc	42.10	43.00	40.85	41.90
10	Singapore Dollar	32.95	32.80	32.05	31.90
11	US Dollar	44.90	45.90	44.00	45.00

**Schedule II** – Rate of exchange of 100 units of foreign currency equivalent to Indian rupees

1	Japanese Yen	48.05	49.90	46.70	48.45
---	--------------	-------	-------	-------	-------

[F.No.468/6/2010-Cus.V]

paid on input service is available only after the actual payment of the value of input service has been made in money terms.

3. As per sub-rule (7) of Rule 4 of the CENVAT Credit Rules, 2004,

“Credit in respect of input service shall be allowed, on or after the day on which payment is made of the value of input service and the service tax paid or payable as is indicated in invoice, bill or as the case may be, challan referred to in Rule 9”.

A doubt raised is as to whether the receiver of input service can take credit only after the full value that is indicated in the invoice, bill or challan raised by the service provider, and also the service tax payable thereon, has been paid. It has been represented that in many cases, after the invoice is issued by the service provider, the service receiver does not make the full payment of the invoiced amount on account of discount agreed upon after issuance of invoice; or deducts certain amount due to unsatisfactory service; or withholds some amount as security to be held during contract period. Due to these reasons the value paid may not tally with the amount indicated in the invoice, bill or challan. In such cases the department has raised objections to the taking of credit as it does not meet the requirement of the said sub-rule (7).

4. Thus the following issues relating to availment of CENVAT credit need clarification,-

Whether CENVAT credit can be claimed

(a) when payments are made through debit/credit notes and debit/credit entries in books of account or by any other mode as mentioned in section 67 Explanation (c) for transactions between associate enterprises; or

(b) where a service receiver does not pay the full invoice value and the service tax indicated thereon due to some reasons.

5. Matter has been examined and clarification in respect of each of the

## Commodity Spot Prices in India – 01-04 May 2010

These commodity prices are taken from Multi Commodity Exchange of India (Mumbai) at 6 pm every day. The weekly prices of commodities from different cities of India will be given in the order of Harmonized System classification.

Commodity Spot Prices covers price movements of 55 commodities (agricultural products and metals) provided on Multi Commodity Exchange of India on a daily basis. This Commodity Spot Prices Table focuses on price movements from 01-04 May.

Commodity	Unit	Market	(Rs.)		
			01-May	03-May	04-May
CER (Carbon Trading)	1 MT	Mumbai	810	840	858.5
Chana	100 KGS	Delhi	2146	2133	2135
Masur	100 KGS	Indore	3629	3649	3689
Potato	100 KGS	Agra	518	513.5	511.9
Potato TKR	100 KGS	Tarkeshwar	NA	NA	NA
Areca nut	100 KGS	Mangalore	7600	7632	7668
Cashewkern	1 KGS	Quilon	301	300	300
Cardamom	1 KGS	Vandanmedu	1306.1	1299	1294.3
Coffee ROB	100 KGS	Kushalnagar	56.9	57.7	59.4
Jeera	100 KGS	Unjha	12425	12554	12698
Pepper	100 KGS	Kochi	16025	16460	16490
Red Chili	100 KGS	Guntur	4700	4639	4637
Turmeric	100 KGS	Nzmbad	14650	15856	15478
Guar Gum	100 KGS	Jodhpur	5025	4950	4925
Maize	100 KGS	Nzmbad	884.5	879	876.5
Wheat	100 KGS	Delhi	1175.4	1166.3	1171.3
Mentha Oil	1 KGS	Chandausi	762.2	778.7	779.7
Cotton Seed	100 KGS	Akola	1180	1165	1151
Castorsd RJK	100 KGS	Rajkot	3081	3096	3066.5
Guar Seed	100 KGS	Jodhpur	2410	2377	2350
Soya Bean	100 KGS	Indore	1997	1988.5	1965.5
Mustardsd JPR	20 KGS	Jaipur	492.2	493.3	490.2
Sesame Seed	100 KGS	Rajkot	5294	5088	5063
Coconut Oil Cake	100 KGS	Kochi	1169	1170	1170
RCBR Oil Cake	1 MT	Raipur	5773	5760	5780
Kapaskhali	50 KGS	Akola	999.9	1001.8	994.1
Coconut Oil	100 KGS	Kochi	5147	5122	5122
Refsoy Oil	10 KGS	Indore	446.8	445	443.5
CPO	10 KGS	Kandla	367.4	367	365.5
Mustard Oil	10 KGS	Jaipur	462.8	463.1	460.1
Gnutoilexp	10 KGS	Rajkot	677.5	673.3	671.7
Castor Oil	10 KGS	Kandla	670	675	680
Crude Oil	1 BBL	Mumbai	3816	3829	3841
Furnace Oil	1000 KGS	Mumbai	30794	30880	30876
Sourcrd Oil	1 BBL	Mumbai	3696.5	3696.5	3696.5
Brent Crude	1 BBL	Mumbai	3817	3821	3941
Gur	40 KGS	Muzngr	1015.7	999.6	999.1
Sugars	100 KGS	Kolhapur	2726	2815	2799
Sugarm	100 KGS	Delhi	3001	3071	3143
Natural Gas	1 mmBtu	Hazirabad	177.4	174.2	178.2
Rubber	100 KGS	Kochi	16429	15952	15925
Cotton Long	1 Candy	Kadi	27700	27790	27740
Cotton Med	1 Maund	Abohar	2807.5	2790	2807.5
Jute	100 KGS	Kolkata	3185	3206	3231
Gold	10 GRMS	Ahmd	17015	17155	17275
Gold Guinea	8 GRMS	Ahmd	13612	13724	13820
Silver	1 KGS	Ahmd	28235	28385	28450
Sponge Iron	1 MT	Raipur	17490	17315	17450
Steel Flat	1000 KGS	Mumbai	36160	35620	35490
Steel Long	1 MT	Bhavnagar	27490	27230	27640
Copper	1 KGS	Mumbai	327.55	327	323.55
Nickel	1 KGS	Mumbai	1146.9	1146.9	1142.6
Aluminium	1 KGS	Mumbai	97.05	97.05	96.4
Lead	1 KGS	Mumbai	96.7	96.7	94.9
Zinc	1 KGS	Mumbai	100.25	100.25	97.05
Tin	1 KGS	Mumbai	804	804	805.5

(Source: MCX Spot Prices)

above mentioned issues is as under,-

(a) When the substantive law i.e. section 67 of the Finance Act, 1994 treats such book adjustments etc., as deemed payment, there is no reason for denying such extended meaning to the word 'payment' for availment of credit. As far as the provisions of Rule 4 (7) are concerned, it only provides that the CENVAT credit

shall be allowed, on or after the date on which payment is made of the value of the input service and of service tax. The form of payment is not indicated in the same and the rule does not place restriction on payment through debit in the books of accounts. Therefore, if the service charges as well as the service tax have been paid in any prescribed manner which is

entitled to be called 'gross amount charged' then credit should be allowed under said rule 4 (7). Thus, in the case of "Associate Enterprises", credit of service tax can be availed of when the payment has been made to the service provider in terms of section 67 (4) (c) of Finance Act, 1994 and the service tax has been paid to the Government Account.

(b) In the cases where the receiver of service reduces the amount mentioned in the invoice/bill/challan and makes discounted payment, then it should be taken as final payment towards the provision of service. The mere fact that finally settled amount is less than the amount shown in the invoice does not alter the fact that service charges have been paid and thus the service receiver is entitled to take credit provided he has also paid the amount of service tax, (whether proportionately reduced or the original amount) to the service provider. The invoice would in fact stand amended to that extent. The credit taken would be equivalent to the amount that is paid as service tax. However, in case of subsequent refund or extra payment of service tax, the credit would also be altered accordingly.

6. The contents of this circular may be suitably brought to the notice of the field formations. In case any difficulty is faced in implementing these instructions, the same may be brought to the notice of the undersigned.

#### **Cont'd..84**

bodies in the region and the critical roles they play in sustainable living to be supported by the SAARC Coastal Zone Management Center;

(xi) Stress the imperative of conservation of biodiversity and natural resources and monitoring of mountain ecology covering the mountains in the region;

(xii) Commission a SAARC Inter-governmental Mountain Initiative on mountain ecosystems, particularly glaciers and their contribution to sustainable development and livelihoods to be supported by SAARC Forestry Center;

(xiii) Commission a SAARC Inter-governmental Monsoon Initiative on the evolving pattern of monsoons to assess vulnerability due to climate change to be supported by SAARC Meteorological Research Center;

(xiv) Commission a SAARC Inter-governmental Climate-related Disasters Initiative on the integration of Climate Change Adaptation (CCA) with Disaster Risk Reduction (DRR) to be supported by SAARC Disaster Management Center;

(xv) Complete the ratification process for the SAARC Convention on Cooperation on Environment at an early date to enable its entry into force; and

(xvi) The Inter-governmental Expert Group on Climate Change shall meet at least twice a year to periodically monitor and review the implementation of this Statement and make recommendations to facilitate its implementation and submit its report through the Senior Officials of SAARC to the SAARC Environment Ministers.

## **WORLD TRADE SCANNER**

FM Announces Fresh Sops in Reply to Debate on FB2010 81

EU Cuts Rum Aid to Caribbean, Faces Protest 83

EU Moves Toward New Rules on Animal Welfare 83

US for Zero Duty in Environmental Goods 83

China Gets 4.42% Vote in WB 84

Thimphu Statement on Climate Change 84

## **BIG's WEEKLY INDEX OF CHANGES**

### **Foreign Trade Policy**

53-SEZ Cir/29.04.2010 Follow 7 Day Week in All SEZs 87

58-PN(RE)/27.04.2010 PS Plates SION Notified 87

### **Customs**

Ntfn 54/29.04.2010 Customs Duty Changes in Budget 2010 at Final Stage 85

Ntfn 55/29.04.2010 Special CVD of 4% Exempted on Acetate Rayon Tow for manufacture of Cigarette Filter Rod 85

Ntfn 56/29.04.2010 Export Duty Raised to 15% on Iron Ores and Concentrates 85

32-Cus(NT)/28.04.10 Exchange Rates for Customs Valuation – Imports and Exports 91

33-Cus(NT)/20.04.10 Drawback Rules 1995 Amended 87

34-Cus(NT)/29.04.10 Duty Drawback on Cotton Yarn Withdrawn 87

35-Cus(NT)/30.04.2010 Tariff Value on Brass Scrap Down by US \$98/MT 88

13-PN/19.04.2010 Bring Cargo in the Mornings, Please 90

14-PN/26.04.2010 Verification of Reward Scrips 89

49-FN/26.04.2010 Procedure for Issuing Duplicate Copy of Bill of Entry 89

50-PN/21.04.2010 Correct Description with Complete Specs in Bill of Entry must for Marble Imports 85

Corrigendum/22.04.10 Provisional Anti-dumping Duty on Acetone from Thailand and Japan 88

### **Central Excise**

20-CE/29.04.2010 Additional Duty (CVD) Reduced to 4% from 10% on Paper Waste and Scrap 86

21-CE/29.04.2010 Excise Duty Exemption on Scented Supari 86

22-CE/29.04.2010 Cigar Excise 86

23-CE/29.04.2010 Additional Excise Duty of 1.6% Applicable on Hand-Rolled Cheroots with Per Cheroot Retail Sale Price not Exceeding Rs.3 86

24-CE/29.04.2010 Packing Material Supplied by Brand Owner in SSI Excise Notification 86

Corrigendum/15.04.10 Corrigendum to 19-CE dated 13 April 2010 88

Corrigendum/21.04.10 Corrigendum to 19-CE dated 13 April 2010 88

Corrigendum/21.04.10 Corrigendum to 18-CE(NT) dated 13 April 2010 88

Corrigendum/15.04.10 Corrigendum to 18-CE(NT) dated 13 April 2010 88

### **CBEC Circulars**

No.609/46/2010-DBK/ Brand Rate of Duty Drawback- Post Audit by the Board 87  
26.04.2010

### **Service Tax**

23-ST/29.04.2010 Service Tax Exemption on Vocational Training under Skill Development Initiative Scheme 87

122-ST/30.04.2010 Discounts and Credit Payments Allowed in Service Tax Calculations 90

### **RBI Circulars [AP(DIR Series)]**

Cir.48/26.04.2010 Exchange Rate under USSR Deferred Payment Protocol 88