

भारत का राजपत्र
The Gazette of India

प्रसाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 17] नई दिल्ली, बुध्स्पतिवार, फरवरी 1, 1968/माघ 12, 1889

No. 17] NEW DELHI, THURSDAY, FEBRUARY 1, 1968/MAGHA 12, 1889

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके ।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st February 1968

G.S.R. 235.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby fixes for plywood and boards specified in column (2) of the Table hereto annexed and chargeable with duty *ad valorem* under Item No. 16-B of the First Schedule to the said Act, the tariff value specified in the corresponding entry in column (3) of the said Table, provided that in the case of the articles mentioned at S. Nos. 1, 2(a), 3, 5, 7 and 8 of the said Table, in respect whereof the actual thickness is less or more than 4 millimetres, the tariff value of any such article shall bear to the value specified in column (3) of the said Table the same proportion as the actual thickness of that article bears to 4 millimetres.

THE TABLE

S. No.	Description	Tariff value in rupees per square metre
(1)	(2)	(3)
1	Commercial plywood, other than decorative—	
	(a) in area 5625 square centimetres or less	3.00 (where the thickness is 4 milli- metres)
	(a) in area exceeding 5625 square centimetres	4.25 (where the thickness is 4 milli- metres)

(1)	(2)	(3)
2. Non-decorative boards—		
	boards, including block boards, particle boards, flush doors, insulation boards, particle boards and oil tempered boards.	4.45 (where the thickness is 4 millimetres)
	(b) block boards, batton boards and flush doors.	7.50
3.	Decorative plywood and all decorative boards excluding decorative block boards, batton boards including flush doors, oil tempered boards and veneered particle boards.	10.25 (where the thickness is 4 millimetres)
4.	Decorative block boards and batton boards including flush doors—	
	(a) if one side decorative	12.50
	(b) if both sides decorative	17.50
5.	Oil tempered boards	7.75 (where the thickness is 4 millimetres)
6.	Marine plywood, Aircraft plywood and Compreg	30.00
7.	Insulation boards made from bagasse, straw, jute waste or jute sticks.	2.75 (where the thickness is 4 millimetres)
8.	Insulation boards made from wood wool	1.50 (where the thickness is 4 millimetres)
9.	Plywood for tea chests	3.70

Explanation.—Decorative plywood, whether it is veneered on one or both sides, shall be treated as decorative plywood.

[No. 15/68.]

G.S.R. 236.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. 69/62-Central Excises, dated the 24th April, 1962, in the Ministry of Finance (Department of Revenue and Company Law) No. 153/64-Central Excises, dated the 17th October, 1964 and in the Ministry of Finance (Department of Revenue and Insurance) No. 8/67-Central Excises, dated the 14th January, 1967, the Central Government hereby exempts plywood and boards, specified in column (2) of the Table hereto annexed and chargeable with duty *ad valorem* under Item No. 16-B of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is specified against it in the corresponding entry in column (3) of the said Table.

THE TABLE

S. No.	Description	Extent of exemption
(1)	(2)	(3)
1.	Plywood for tea chests.	Duty in excess of 8% <i>ad valorem</i> .
2.	Particle boards.	Whole of the duty leviable.
3.	Insulation boards.	Duty in excess of 5% <i>ad valorem</i> .

(1)	(2)	(3)
4. Hardboards manufactured by "dry process" involving 'air felting' of fibres.	Duty in excess of 5% <i>ad valorem</i> .	
5. Hardboards other than those specified at S. No. 4 of this Table.	Duty in excess of 10% <i>ad valorem</i> .	
6. Marine plywood, Aircraft plywood and Compreg.	Duty in excess of 7½% <i>ad valorem</i> .	
7. Decorative plywood made from commercial plywood, on which the appropriate amount of duty has been paid, in the process of manufacture of radio cabinets, meter boxes or components of furniture.	Duty leviable in excess of the amount of duty already paid on commercial plywood used for the purpose.	
8. Plywood or board of any description made from plywood or board of another description on which the appropriate amount of duty has already been paid.	Duty equivalent to the amount of duty already paid on plywood or board used for the purpose.	

Explanation.—In this notification 'air felting' means the process of formation of fibre board from an air suspension of wood or other cellulose fibre and the arrangement of such fibre into a mat for board.

[No. 16/68.]

S. K. BHATTACHARJEE, Je. Secy.

