

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 11/2016-Central Excise

New Delhi, the 1st March, 2016

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), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 14/2011-Central Excise, dated the 1st March, 2011, published in the Gazette of India, Extraordinary *vide* number G.S.R. 129(E) dated the 1st March, 2011, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts media with recorded Information Technology Software (hereinafter referred to as the said media), under Chapter 85 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on which it is not required, under the provisions of the Legal Metrology Act, 2009 (1 of 2010) or the rules made thereunder or under any other law for the time being in force, to declare on package of the said media thereof, the retail sale price, from so much of the duty of excise leviable thereon and determined under section 4 of the said Central Excise Act as is equivalent to the excise duty payable on the portion of the value of Information Technology Software recorded on the said media, which is leviable to service tax under section 66B read with section 66E of the Finance Act, 1994 (32 of 1994):

Provided that the manufacturer shall make a declaration in the format specified in Annexure-I, regarding value of Information Technology Software recorded on the said media, which is leviable to service tax under section 66B read with section 66E of the said Finance Act, to the Principal Commissioner of Central Excise or the Commissioner of Central Excise, as the case may be :

Provided further that the person liable to pay service tax is registered under section 69 of the said Finance Act, read with rule 4 of the Service Tax Rules, 1994 and undertakes to pay service tax leviable thereon in the format specified in Annexure-I.

Annexure-I

1. Name of the manufacturer:
2. Address of the manufacturer:

3. Central Excise Registration No. (If registered):
4. Service tax registration of the person liable to pay service tax:

To,

- (i) Commissioner/Principal Commisisoner Central Excise (Jurisdictional), (complete address)
- (ii) Commissioner/Principal Commisisoner Service Tax (Jurisdictional Executive and Jurisdictional Audit), (complete address) [through (i) above]

Sir,

I hereby declare that,

1. I have manufactured and cleared media with recorded Information Technology Software, under Chapter 85 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), in the month of _____, Year_____. I have availed the benefit of notification no. 11/2016-C.E dated the 1st March, 2016 and the exempted value under the said notification, which is leviable to service tax under section 66B read with section 66E of the Finance Act, 1994, is Rs. _____ .
2. I have paid (GAR-7 Challan enclosed) or undertake to pay service tax on such value of services provided, for which I am registered with _____(details of Jurisdictional Principal Commissioner or Commissioner of Service Tax) under service tax registration no._____.

Name and signature of manufacturer/authorised signatory.

[F. No. 334/8/2016-TRU]

(K. Kalimuthu)
Under Secretary to the Government of India