

5	Government can provide for remission of duty of excise payable on excisable goods, which due to any natural cause, are found to be deficient in quantity, by making rules in that behalf (Rule 21 provides for remission of duty)
5A(1)	Central Government can exempt any excisable goods, (a) generally (b) either absolutely or subject to such conditions (to be fulfilled before or after removal), (c) from whole or any part of excise duty leviable. Such exemption should be in public interest and it should be by way of a notification published in Official Gazette.
<i>Proviso to section 5A(1)</i>	The exemption notification issued u/s 5A is not applicable in respect of DTA clearances by EOU unit, unless specifically provided in the notification.
5A(1A)	Absolute i.e. unconditional exemption is compulsory.
5A(2)	Central Government can grant exemption, in public interest, in exceptional circumstances by a special order (This is <i>ad hoc</i> exemption and can be granted even retrospectively)
5A(2A)	Central Government, for the purpose of clarifying the scope or applicability of exemption notification or exemption order, may insert an explanation to the exemption notification or order within one year of such notification or order. Such Explanation to an exemption Notification will have retrospective effect from date of exemption notification.
5A(3)	Partial exemption under section 5A(1) or 5A(2) can be granted by providing exemption from duty at a rate expressed in form or method different from which statutory duty is leviable. However, the duty prescribed by an exemption notification can never exceed the <i>Statutory Duty</i> .
6	Registration is required to be obtained by any prescribed person who is engaged in (a) every manufacturer or producer of excisable goods i.e. goods specified in First or Second Schedule to Central Excise Tariff Act and (b) wholesale purchase or sale (whether on his own account or as broker or commission agent) or storage of any specified goods included in First or Second Schedule to Central Excise Tariff Act – Rule 9 makes provisions in respect of registration.