

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & CUSTOMS
KENDRIYA RAJSWA BHAVAN : GADKARI CHOWK: NASIK-422 002**

TRADE NOTICE NO. 11 / 2007

**Subject:- Instruction for units manufacturing Pan Masala,
Gutkha and Chewing Tobacco**

In exercise of the powers conferred under Rule 31 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby, issues following instructions for the assesseees manufacturing Pan Masala, Gutkha and Chewing Tobacco.

Details of Packing Machines

2.1. All the existing units shall file an intimation by 12th September, 2007, giving following details of packing machines being used for filling and packing of pouches or containers :

- i) Make and model of machine
- ii) Total number of machines installed in the factory
- iii) Average number of pouches/containers produced by each machine per hour and quantity in unit pouch/container

2.2. The said intimation shall be filed with the Range Superintendent with a copy to the Assistant Commissioner/Deputy Commissioner of Central Excise having jurisdiction over the factory.

2.3. The new unit, which commences production after the date of these instructions, shall file the said intimation within 5 days of commencement of production.

2.4. In case, the unit brings any new filling and packing machine into the factory, the intimation should be filed before 24 hours of bringing in the said machine.

2.5. The Range Superintendent or any other officer authorized by the Commissioner of Central Excise may verify the number of machines available in the manufacturing premises and the representatives of assessee would be required to countersign the said verification report (Proforma of intimation is enclosed).

Procedure for Non Working Packing Machines

- 2.6. In case, any of the said machine is not being used, for any reason, the assessee shall intimate forthwith to the jurisdictional range officer or any other authorized officer as above, the details of said machine. Simultaneously, the assessee shall remove the said non-working machine out of the manufacturing premises and store the same in other premises and address of such other premises shall also be intimated. However, in case, it is not possible to remove the non working machines out of the manufacturing premises, these would be sealed by the range officer or any other authorized officer as above, in the manner that these cannot be operated.
- 2.7. Whenever, the assessee wants to use the sealed machines, he shall intimate the range officer or any other authorized officer as above and the officer shall remove the seal on receipt of the request.
- 2.8. Whenever, the assessee wants to use the machines which have been removed from manufacturing premises and stored in such other premises, he shall file an intimation in advance before bringing in the said machine. In the said intimation, he shall indicate the date and time from which he intends to operate the said machine.
- 2.9. The authorized officer shall maintain records containing particulars of machines removed from manufacturing premises, machines brought back into manufacturing premises, machines sealed by him along with time of sealing, time of removal of seal and any other particulars as prescribed by the Commissioner of Central Excise.

Number of Shifts

2.10. The assessee shall also file an intimation giving details of number of shifts operated in the factory alongwith time of the shift. In case of change in such details, a revised intimation shall be filed.

Records of main inputs

2.11. The assessee shall maintain records of receipt, consumption and stock of main inputs like, beetle nut,

tobacco and packing material. The said records shall be maintained and kept in the manufacturing premises only and made available for verification by the officers.

3. Any violation in complying with the above instruction would attract penal action as provided under the law.

All the Trade Associations and Chamber of Commerce, Industry and Service Tax payers are requested to bring the contents of this Trade Notice to their members/constituents in particular and trade in general.


(F. M. JASWAL)
COMMISSIONER

F.NO. V(GEN)27- 116/TB/2007
Nasik, the October, 2007

Encl.: As above.

Copy to: As per Mailing list.

PROFORMA

Intimation to be filed by the units manufacturing Pan Masala, Gutkha and Chewing Tobacco (under rule 31 of the Central Excise Rules, 2002)

1. Name of manufacturer
2. Address of manufacturing premises
3. ECC No.
4. Addresses of either premises manufacturing the same products
5. Details of packing machines installed in the factory for filling and packing of pouches or containers
 - i) Make and model of machine
 - ii) Total number of machines installed in the factory
 - iii) Average number of pouches/containers produced by each machine per hour and quantity in unit pouch/container
6. Number of shifts operated by the assessee with the timing of shifts

Name & Signature of authorized signatory

Date :