

[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. 33/2016 – Central Excise (N.T.)

New Delhi, the 26th July, 2016

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby fixes the tariff value in respect of the excisable goods falling under heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) mentioned in column (2) of the Table below, to be the value as specified in the corresponding entry in column (3), of the said Table, namely:-

Table

S. No.	Description of excisable goods	Tariff value
(1)	(2)	(3)
1.	Articles of jewellery or parts of articles of jewellery or both, (other than those which are manufactured from the precious metal provided by the retail customer).	Value at which such excisable goods are sold for the first time from the registered premises or from the centrally registered premises, or branches of such centrally registered premises (hereinafter referred to as the “first sale value”) by the manufacturer or principal manufacturer, as the case may be.
2.	Articles of jewellery or parts of articles of jewellery or both which are manufactured from the precious metal provided by the retail customer.	Value which is sum of the,- (a) cost of additional materials used by the manufacturer or principal manufacturer, as the case may be, for making such articles of jewellery;

		(b) labour charges charged by the manufacturer or principal manufacturer, as the case may be, from the retail customer; and (c) value of precious metal provided by the retail customer.
--	--	---

Explanation.- For the purposes of this notification, the registered premises or the centrally registered premises or branches of such centrally registered premises, of the manufacturer or principal manufacturer, as the case may be, of articles of jewellery or parts of articles of jewellery or both, from where the goods are sold for the first time shall be the place of removal for such articles of jewellery or parts of articles of jewellery or both, and the time of removal shall be construed accordingly.

[F. No. 354/25/2016 –TRU (Pt.-I)]

(Anurag Sehgal)
Under Secretary to the Government of India