[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. 36/2016 - Central Excise

New Delhi, the 1<sup>st</sup> December, 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), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Central Excise, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 163 (E), dated the 17<sup>th</sup> March, 2012, namely:-

In the said notification, in the Table, for serial number 200 and the entries relating thereto, the following serial number and entries, shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"200	7114	(I) Articles of goldsmiths' or silversmiths' wares of precious metal or of metal clad with precious metal, bearing a brand name;	1%	25
		(II) Gold coins of purity 99.5% and above, bearing a brand name when manufactured from gold on which appropriate duty of customs or excise has been paid;	Nil	52A
		(III) Silver coins of purity 99.9% and above, bearing a brand name when manufactured from silver on which appropriate duty of customs or excise has been paid.	Nil	-
		Explanation. – For the purposes of this exemption,-  (1) "brand name" means a brand name or trade name, whether registered or not, that is to say, a name or mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such mane or mark with or without any		

indication of the identity of that person;	
(2) an identity put by a jeweller or the job worker, commonly known as 'house mark' shall not be considered as a brand name.".	

[F. No. 354/122/2016 -TRU]

(Anurag Sehgal) Under Secretary to the Government of India

Note:- The principal notification No. 12/2012-Central Excise, dated the 17<sup>th</sup> March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 163(E), dated the 17<sup>th</sup> March, 2012 and last amended vide notification No. 35/2016 -Central Excise, dated the 28<sup>th</sup> November, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1097(E), dated the 28<sup>th</sup> November, 2016.