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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**Notification**  
**No. 5/2016 – Central Excise (N.T.)**

New Delhi, the 1<sup>st</sup> of March, 2016

G.S.R. (E). – In exercise of the powers conferred by sub-rule (2) of rule 9 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby exempts from the operation of said rule, every manufacturing factory or premises engaged in the manufacture or production of articles of jewellery other than articles of silver jewellery but inclusive of articles of silver jewellery studded with diamond, ruby, emerald or sapphire, falling under chapter heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (herein after referred to as the specified goods), where the manufacturer of such goods has a centralised billing or accounting system in respect of such specified goods manufactured or produced by different factories or premises and opts for registering only the factory or premises or office, from where such centralised billing or accounting is done and where the accounts/records showing receipts of raw materials and finished excisable goods manufactured or received back from job workers are kept.

2. For availing the exemption contained herein, the manufacturer taking the centralised registration shall give details of all premises (other than those of job worker's), from where such specified goods are removed for domestic clearance.

3. Notwithstanding anything contained in this notification, a manufacturer of specified goods may also take separate registrations for all factories or premises where the accounts/records showing receipts of raw materials and finished excisable goods manufactured or received back from job workers are kept.

[F. No. 334/8/2016 –TRU]

(Mohit Tewari)  
Under Secretary to the Government of India