

**GOVERNMENT OF INDIA
FINANCE AND COMPANY AFFAIRS
LOK SABHA**

UNSTARRED QUESTION NO:3730
ANSWERED ON:13.12.2002
EXCISE EXEMPTION
RAJEN GOHAIN

Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:

- (a) the number and details of industries which have applied for excise duty exemption in Assam during the last three years;
- (b) the names and relief sought by each industry in Assam in the matter of excise exemption?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE & CO. AFFAIRS (SHRI GINGEE N. RAMACHANDRAN)

(a) & (b) At present, exemption from central excise duty to industry in North East, excluding the State of Sikkim, is available under exemption notification nos. 32/99-Central Excise and 33/99-CE, both dated 8.7.1999. Notification no. 32/99-Central Excise provides exemption to the new units or units undertaking substantial expansion, located in specified areas. However, such exemption does not apply to certain specified items. Notification no. 33/99-CE provides exemption to new units or units undertaking substantial expansion in specified thrust industries, irrespective of their location. These exemptions are for a period not exceeding ten years from the date of notifications i.e. 8.7.99 or the date of commencement of commercial production. Both these exemptions operate through a refund mechanism. Specific details regarding units which are availing of these excise duty exemption, and relief availed of by them are not maintained in the Ministry. These details are being collected.