

F.No.96/41/2015-CX.I
Government of India
Department of Revenue
Ministry of Finance
Central Board of Excise and Customs

New Delhi, dated the 7th January, 2016

To,
Principal Chief Commissioner / Chief Commissioner of Central Excise (All),
Principal Commissioner of Central Excise / Commissioner of Central Excise (All),
Web-master, CBEC

Sir,

Subject:-Reference regarding proper certificate under Notification No. 108/95-Central Excise dated 28.08.1995

A reference was received from Minister of Road Transport Highways and Shipping, Government of India. Ministry has in its letter inter alia stated that,

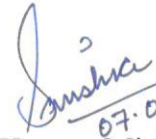
- I. It has undertaken projects with the loan assistance of World Bank under National Highways Interconnectivity Improvement Programme (NHIP).
- II. Central Excise duty for the goods required for the execution of works financed by International Funding Organisation like World bank is exempted under Notification No. 108/95-Central Excise, dated 28.08.1995(amended from time to time).
- III. As per provision of this Notification, certificate for availing excise duty exemption is to be signed by Executive Head of the Project Implementing Authority and countersigned by an Officer not below the rank of a Joint Secretary to the Government of India, in the concerned line Ministry in the Government of India.
- IV. In this regard different interpretations with regard to “line ministry” and “officer not below the rank of a Joint Secretary to the Government of India, in the concerned line Ministry” have been made by the field formation.
- V. It is requested that certificates issued by the concerned Superintending Engineer and countersigned by Chief Engineer in the rank of Joint Secretary in the Ministry of Road Transport & Highways, Government of India, should be honoured by the field formations.

2. The issue has been examined. The language of the notification is abundantly clear. As per the notification, ‘Line Ministry’ means a ministry in Government of

India, which has been so nominated with respect to a project by the Government of India in the Ministry of Finance (Department of Economic Affairs). Therefore, in this case, Ministry of Road Transport & Highways is the 'Line Ministry'. As per another condition, certificate is to be countersigned by an officer not below the rank of a Joint Secretary to Government of India in such Ministry i.e. Line Ministry. The certificate countersigned by Chief Engineer in the rank of Joint Secretary in the Ministry of Road Transport & Highways satisfies the other condition.

3. In view of the clarification given above, certificates issued by the concerned Superintending Engineer and countersigned by Chief Engineer in the rank of Joint Secretary in the Ministry of Road Transport & Highways, Government of India, should be honoured.

4. Difficulty experienced, if any, in implementing the instruction should be brought to the notice of the Board. Hindi version would follow.


07.01.16

Santosh Kumar Mishra
Under Secretary to the Government of India