

INDIRECT TAXES UPDATE -37

CENTRAL EXCISE

Units manufacturing recorded smart cards exempt from obtaining registration if the manufacturer thereof has a centralized billing or accounting system

Manufacturing units engaged in the manufacture of recorded smart cards falling under sub-heading 8523 have been exempted from obtaining registration if the manufacturer of such goods has a centralized billing or accounting system in respect of such goods manufactured by different manufacturing units and he opts for registering only the premises or office from where such centralized billing or accounting is done.

[Notification No. 14/2011 CE (NT) dated 03.06.2011]

The complete text of the above notification is available at www.cbec.gov.in.

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Feedback

The Indirect Taxes Update is an endeavour of the Indirect Taxes Committee to apprise the readers about the amendments made in various central indirect tax laws vide significant notifications, circulars etc. We welcome your feedback on the Update and its contents.

Please email idt@icai.org for feedback.

You can also write to:

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