

Cir.No. 25/25/94-CX

F.No. 268/05/94-CX.8

Dated : 23/02/94

Subject : Remittance of duty under '038' Head of Account of sale of rejects and 25% of production into Domestic Tariff Act, by the EPZ/100%EQUs - Regarding.

It has been brought to the Board's notice that there is no uniformity in the crediting of the collected on account of sale of rejects and 25% of production into Domestic Tariff Area by the EPZ/100% EQUs. This has been examined and it is clarified that such duty is charged under section 3 of the Central Excise & Salt Act and therefore it should be credited under the sub-head '0038 - Union Excise Duties'.

2. Trade & Field formations may be informed accordingly.