

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**Notification**  
**No. 26/2016 – Central Excise**

New Delhi, the 26<sup>th</sup> July, 2016

G.S.R. (E). – In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Central Excise, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* G.S.R. 163 (E), dated the 17<sup>th</sup> March, 2012, namely:-

In the said notification,

(A) in the Table, for serial number 199 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“199	7113	(I) Articles of jewellery (II) Parts of articles of jewellery (II) Articles of silver jewellery, other than those studded with diamond, ruby, emerald or sapphire <b>Explanation.</b> – For the purposes of this exemption,- An article of jewellery or part of article of jewellery or both, produced or manufactured from an alloy (including a sintered mixture and an inter-metallic compound) containing precious metal may be treated as an article of jewellery or part of article of jewellery or both of a precious metal, if any one precious metal constitutes as much as 2% by weight of the article of jewellery or part of article of jewellery or both (excluding the weight of the precious or semi-precious stones, mounted or set), in	1% 1% Nil	16 16 -”;

	<p>accordance to the following :</p> <p>(i) an article of jewellery or part of article of jewellery or both, containing 2% or more, by weight, of platinum is to be treated as an article of jewellery or part of article of jewellery or both, of platinum;</p> <p>(ii) an article of jewellery or part of article of jewellery or both, containing 2% or more, by weight, of gold but not platinum, or less than 2% by weight, of platinum, is to be treated as an article of jewellery or part of article of jewellery or both, of gold ;</p> <p>(iii) other articles of jewellery or parts of articles of jewellery or both, containing 2% or more, by weight, of silver are to be treated as articles of jewellery or parts of articles of jewellery or both, of silver.</p>		
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[F. No. 354/25/2016 –TRU (Pt.-I)]

(Anurag Sehgal)  
Under Secretary to the Government of India

Note:- The principal notification No. 12/2012-Central Excise, dated the 17<sup>th</sup> March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 163(E), dated the 17<sup>th</sup> March, 2012 and last amended vide notification No. 23/2016 -Central Excise, dated the 17<sup>th</sup> May, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 525(E), dated the 17<sup>th</sup> May, 2016.