

Explanatory Memoranda to notification Nos. 3 to 6/2017-Customs, dated 2.2.2017

Sl. No.	Notification No.	Description
1.	3/2017-Customs	Seeks to further amend Notification No. 27/2011-Customs dated 1.3.2011.
2.	4/2017-Customs	Seeks to further amend Notification No. 21/2012-Customs, dated the 17.03.2012 so as to specify the rate of additional duty of customs leviable under sub-section 3(5) of Customs Tariff Act, 1975 for items specified therein.
3.	5/2017-Customs	Seeks to reduce Basic Customs Duty from 10/7.5 % to 5% on all items of machinery required for (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes and (b) for balance of systems operating on biogas or bio-methane or by-product hydrogen.
4.	6/2017-Customs	Seeks to further amend Notification No. 12/2012-Customs, dated the 17.3.2012 so as to carry out Budgetary changes. Details are contained in Joint Secretary (TRU – I) DO letter dated 31.1.2017.

Explanatory Memoranda to notification Nos. 3 to 7/2017-Central Excise, dated 2.2.2017

Sl. No.	Notification No.	Description
1.	3/2017-Central Excise	Seeks to further amend Notification No. 6/2005-Central Excise dated 1.3.2005 so as to carry out Budgetary changes.
2.	4/2017-Central Excise	Seeks to further amend Notification No. 42/2008-Central Excise dated 1.7.2008 so as to carry out Budgetary changes.
3.	5/2017-Central Excise	Seeks to prescribe 6% concessional excise/CV duty on all items of machinery required for (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes and (b) for balance of systems operating on biogas or bio-methane or by-product hydrogen.
4.	6/2017-Central Excise	Seeks to amend Notification No. 12/2012-Central Excise dated 17.03.2012 so as to carry out Budgetary changes.
5.	7/2017-Central Excise	Seeks to amend Notification No. 16/2010-Central Excise dated 27.2.2010 so as to carry out Budgetary changes.

Explanatory Memoranda to notification Nos. 2 to 5/2017-Central Excise (N.T.), dated 2.2.2017

	Notification No.	Description
1.	2/2017-Central Excise (NT)	Seeks to amend Notification No. 30/2008-Central Excise dated 1.7.2008.
2.	3/2017-Central Excise (NT)	Seeks to amend Notification No. 11/2010-Central Excise (N.T) dated 27.2.2010.
3.	4/2017-Central Excise (NT)	Seeks to further amend CENVAT Credit Rules, 2004
4.	5/2017-Central Excise (NT)	Seeks to further amend Central Excise Rules, 2002

Explanatory Memoranda to notification No. 7/2017-Service Tax, dated 2.2.2017

Sl. No.	Notification No.	Issue
1.	7/2017-Service Tax	Seeks to amend notification No. 25/2012-Service Tax, dated 20 th June 2012, so as to amend certain existing entries granting exemption on specified services and inserting new entries for granting exemption from service tax on specified services.