

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

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**D.O.F.No.334/ 1/2010-TRU**  
New Delhi, dated the 26<sup>th</sup> February, 2010.

Dear Chief Commissioner/Commissioner,

The Finance Minister has introduced the Finance Bill, 2010 in Lok Sabha today, i.e., 26<sup>th</sup> February, 2010. Changes in excise and customs duties have been proposed through the Finance Bill, 2010 (clauses 57 to clause 74, clauses 82 to 86) and through Notification Nos. 15/2010-Customs to 31/2010-Customs, 18/2010-Customs (NT), 3/2010-CE to 18/2010-CE, and 10/2008-CE (NT) to 14/2008-CE (NT), all dated 27<sup>th</sup> February, 2010. Changes in rates of duty (unless otherwise stated) take effect from the midnight of 26<sup>th</sup> February/27<sup>th</sup> February of 2010. The legislative changes, except through clauses 60, 62, 74, 85 and 86 declared under the Provisional Collection of Taxes Act, 1931, would come into effect only upon the enactment of the Finance Bill, 2010.

2. The important changes in respect of customs and Central excise duty are discussed below.

**I. CENTRAL EXCISE**

**3 Rate structure for goods, other than petroleum:**

3.1 The standard rate of excise duty (CENVAT) for non-petroleum goods has been increased from 8% to 10%. The increased rate would apply to all such goods that hitherto attracted the general rate of 8% except in a few cases where a fresh exemption or concession has been given. The lower rate of 4% is being retained. However, there are some items for which this rate has either been enhanced to the standard rate or fully exempted. These exceptions are discussed later.

3.2 Consequent to enhancement of the standard rate, the rates of duty on cement have also been revised upwards suitably. In the case of packaged cement manufactured by units other than mini-cement plants, excise duty has been increased from 8% to 10% for cement of declared retail sale price exceeding Rs. 190 per 50 kg bag or Rs. 3800 per tonne. On packaged cement of declared retail sale price not exceeding Rs. 190 per 50 kg bag or Rs. 3800 per tonne manufactured by such units, the rate of duty has been increased from Rs.230 per metric tonne to Rs.290 per metric. The composite rate of duty applicable

to bulk cement manufactured by such units has been enhanced from ‘8% or Rs.230/- per metric tonne, whichever is higher’ to ‘10% or Rs.290/- per metric tonne, whichever is higher’. Corresponding changes have been made to increase the rates of duty applicable to cement manufactured by mini-cement plants too. The details are available in notification no.10/2010-Central Excise dated 27.2.2010.

3.3 Excise duty on cement clinker has been increased from Rs.300 per metric tonne to Rs.375 per metric tonne.

3.4 Large cars, Multi Utility Vehicles and Sports Utility Vehicles etc. and chassis thereof hitherto attracted excise duty rates of ‘20%’ and ‘20% + Rs. 15,000 per unit’. The ad-valorem component of both these rates has been increased from 20% to 22%. The specific component of duty on such vehicles remains unchanged.

#### 4. Petroleum Products:

4.1 The rates of excise duty on Motor Spirit (petrol) and HSD (diesel) have been increased by Re.1 per litre. The increase is applicable to both branded and unbranded products. The rates of duty on other petroleum products remain unchanged. The revised rates for MS and HSD are as under:

Item	Without Brand Name	With Brand Name
Motor Spirit	Rs.14.35 per litre [6.35 BED + 2 AED + 6 SAED]	Rs.15.50 per litre [7.50 BED + 2 AED + 6 SAED]
HSD	Rs.4.60 per litre [2.60 BED + 2 AED]	Rs.5.75 per litre [3.75 BED + 2 AED]

Note:BED, AED and SAED denote basic excise duty, additional excise duty & special additional excise duty respectively.

#### 5. Tobacco Products:

5.1 The rates of basic excise duty **have been raised** on all forms of tobacco and tobacco products (e.g. branded unmanufactured tobacco and tobacco refuse, branded ‘hookah’ or ‘gudaku’ tobacco, chewing tobacco, preparations containing chewing tobacco, jarda scented tobacco, snuff and its preparations, tobacco extracts and essences etc ; smoking tobacco, cut tobacco, smoking mixtures etc.), **other than those which are already fully exempt**. On some of these item notified under section 4A the rates of abatement are also being revised. The details are available in the Explanatory Notes. The rates of duty on ‘biris’ remain unchanged.

5.2 The tariff sub-heading 240220 covering cigarettes has been restructured through suitable bill entries (clause 74 read with Ninth Schedule of the Finance Bill, 2010). The existing slab of filter cigarettes of length not exceeding 70 mm has been broken up into two slabs: filter cigarettes of length not exceeding 60 mm; and filter cigarettes of length exceeding 60 mm but not exceeding 70 mm. Corresponding changes have also been made in the Tariff Schedules for National Calamity Contingency Duty (NCCD) leviable under Finance Act, 2001 and Additional Excise Duty leviable under Finance Act, 2005. **The**

**basic excise duty (BED) on all cigarettes, other than cigarettes of length not exceeding 60 mm (both filter and non-filter), has been increased.** *Some quarterly Post-Budget reports are being prescribed to monitor the production, clearance and revenue trend of cigarettes consequent upon these changes.*

5.3 In respect of cigars, cheroots and cigarillos of tobacco, the basis of levy for both BED and AED is being changed from *ad valorem* to composite rates. The revised rates are: “10% or Rs.1227 per thousand, whichever is higher” (BED) and “1.6% or Rs.246 per thousand, whichever is higher” (AED). On the same basis, cigars, cheroots and cigarillos of tobacco substitutes will now attract BED of “10% or Rs.1473 per 1000, whichever is higher”.

5.4 Another important change in respect of tobacco is the shift to compounded levy under section 3A of the Central Excise Act on chewing tobacco and branded unmanufactured tobacco packed in pouches with the aid of packing machines. Notifications specifying these goods under section 3A and prescribing the rates of duty and the rules of procedure are being issued along with the Budget notifications. The scheme is analogous to the one already in operation for ‘guthka’ and ‘pan masala’ with the difference that the facility of input credit of the duty paid on bulk packs of chewing tobacco shall be available to the manufacturer of packaged products subject to the levy. It may kindly be noted that the scheme would come into effect on the 8<sup>th</sup> of March, 2010. The intervening period may be utilized to examine the scheme in all its aspects, identify the potential taxpayers and ensure that requisite declarations are filed on the date of commencement of compounded levy. Any difficulties in the operation of the scheme may kindly be brought to my notice urgently.

5.5. Pan Masala Packing Machines (Capacity Determination And Collection of Duty) Rules, 2008 have also been amended to effect certain technical changes. A manufacturer is now allowed to remove goods, other than notified goods, from his factory during the period of abatement specified in rule 10 and the notified goods already produced before the commencement of said period can also be removed within the first two days of the abatement period.

## **6. Clean Energy Cess:**

6.1 A Clean Energy Cess is being imposed on coal, lignite and peat produced in India. This cess would be levied and collected as a duty of excise from coal mines. The rate of the cess, the date from which it will be effective and the rules and procedure for its collection shall be notified after the enactment of the Finance Bill, 2010. This cess would apply to imported coal as CVD. Being a new levy, I would request you to identify the potential taxpayers and examine whether the provisions of the Central Excise Rules, 2002 require modification in order to implement this levy. I shall be grateful if feedback in this regard, especially from Zones or Commissionerates with potential taxpayers, along with any comments or suggestions for the smooth implementation of this levy is sent to us latest by 15<sup>th</sup> March, 2010.

## **7. Withdrawal of exemptions/ concessions:**

7.1 A few exemptions or concessions have been withdrawn. The details along with revised rates are as under:

S.No.	Description of goods	From	To
1	Mosquito nets impregnated with insecticides	Nil	4%
2	Av gas	Nil	4%
3	Microprocessor for computers (other than motherboard), Floppy disk drive, Hard disk drive, flash drive, CD/DVD and Combo Drive meant for external use	Nil	4%
4	Baby & clinical diapers and sanitary napkins	Nil	10%
5	Open top sanitary (OTS) cans	4%	10%
6	Goggles, other than those for correcting vision	4%	10%

## **8. Relief Measures:**

8.1 Full exemption from excise duty has been provided in the following cases:

- Betel nut product known as “Supari”
- Dementholised oil, Deterpenated Mentha oil, Spearmint/ Mentha Piperita oils and all intermediates and by-products of Menthol
- Toy balloons made of natural rubber
- Articles of bedding wholly made of quilted textile materials
- Excise duty exemption on specified plantation machinery is being reintroduced upto 31.3.2011
- Goods supplied to mega power projects –(i) from which power supply has been tied up through tariff-based competitive bidding, or (ii) awarded through tariff-based competitive bidding. Rule 6 (6) of the Cenvat Credit Rules is also being amended so as to allow Cenvat credit of duty paid on inputs used in the manufacture of such exempted supplies.
- Few more specified raw materials for the manufacture of rotor blades for wind operated electricity generators
- Self-loading/self-unloading trailers & semi trailers for agricultural purposes (tariff item 8716 20 00)

8.2 Full exemption from excise duty presently available to 20 specified equipments for preservation, storage or transport of agricultural produce has been extended to apiary, horticultural, dairy, poultry, aquatic & marine produce and meat as well as processing thereof.

8.3 Full exemption from excise duty is being provided to security inks manufactured by Bank Note Press Dewas and supplied to Bank Note Press Dewas, Currency Note Press, India Security Printing Press, Nasik, Security Printing Press, Hyderabad etc. Similarly full exemption is also being provided to Circulation Coins, blanks etc and scrap generated in the manufacture of blanks by India Government Mints at Mumbai, Kolkata, Hyderabad and Noida. The exemptions to these units are being provided by

name and therefore the ownership of these units is not relevant for being eligible for the said exemption.

8.4 Concessional duty of 4% has been prescribed in the following cases:

- LED lights/lighting fixtures
- Replaceable kits for all household type water filters (except those operating on RO technology)
- Corrugated boxes/ cartons manufactured by stand- alone manufacturers, subject to conditions
- Latex rubber thread

8.5 A uniform concessional rate of duty of 4% is being prescribed for parts, namely batteries including battery chargers, electric motors and AC or DC motor controllers required for manufacture of all categories of electrical vehicles including cars, two wheelers and three wheelers (like 'Soleckshaw') subject to actual user condition. This concession will be available till 31.03.2013. Such vehicles will also be charged to excise duty @ 4%.

8.6 Refined serially numbered gold bars made from the ore/concentrate stage will now attract excise duty of Rs.280 per 10 grams (instead of 10% ad valorem) with Cenvat credit facility on inputs and capital goods.

8.7 The relaxation from brand name restriction under the general SSI exemption scheme has been extended to plastic bottles and plastic containers used as packing material.

## 9 **Miscellaneous increase and rationalization:**

9.1 Excise duty on DTA clearances of plain gold and silver jewellery manufactured by a 100% EOU is being increased from:

- (i) Rs.500 per 10 gram to Rs.750 per 10 gram for gold jewellery; and
- (ii) Rs.1000 per kg to Rs.1500 per kg. for silver jewellery.

9.2 The rates of excise duty are being equalized/ unified in the following cases:

- maize starch, tapioca starch and potato starch at 4%
- umbrellas, umbrella parts and umbrella cloth panels at 4%
- ceramic tiles manufactured in kilns fired by not using electricity, and other ceramic tiles at 10%, with Cenvat credit.

## 10 **Procedural simplification measures:**

### 10.1 **Small Scale sector:**

10.1.1 There are two significant procedural relaxations/ concessions that have been made for the SSI sector. These are:

- (i) **Full Cenvat credit on capital goods in one instalment** in the year of receipt of such capital goods in the factory
- (ii) **Payment of duty on quarterly rather than monthly basis**

For this purpose, amendments have been made in the CENVAT Credit Rules, 2004 and Central Excise Rules, 2002. **These amendments come into effect on the 1<sup>st</sup> of April, 2010.** The important point about these relaxations is that they are available to any assessee who is ‘**eligible**’ to claim SSI exemption regardless of whether he actually claims it or opts to pay duty. An “eligible” unit has been defined as one whose aggregate value of clearances did not exceed Rs. 4 crore in the preceding financial year. Moreover, the benefit is available to a unit that is eligible for the entire financial year even if it crosses the limit of Rs. 4 crore (aggregate value of clearances) during the year.

10.1.2 The date of filing of quarterly returns by SSI units is being aligned with the date for non-SSI units so that all returns are required to be filed by the 10<sup>th</sup> of the month following the said quarter.

## 10.2 Other measures

10.2.1 Some of the other procedural simplification measures that are contained in the budget proposals are as under:

- Pre-authentication of invoices has been dispensed with.
- Benefit of allowing Cenvat credit to be reversed on proportionate basis (when common inputs are used for the manufacture of dutiable and exempt products) is being **extended retrospectively for pending cases.** Suitable provisions have been incorporated in the Finance Bill, 2010 (clauses 68 to 72)
- Accelerated depreciation of the credit amount has been allowed for reversing credit taken on computers and computer peripherals when they are cleared after use in the factory
- Movement of moulds, dies, jigs and fixtures by the main manufacturer to vendors (other than job-workers) without loss of Cenvat credit has been facilitated by suitably amending the Cenvat Credit Rules
- In cases of voluntary payment of duty under section 11A (2B) of the Central Excise Act, it is being clarified that no penalty shall be imposed
- Settlement of cases through the Settlement Commission has been liberalized by removing restrictions on the nature of cases that may be settled and the number of times the Commission may be approached by an assessee

## 11. **Other Legislative Proposals :**

11.1 Among the important legislative provisions is the amendment of section 37 of the Central Excise Act, 1944 to enable the Central Government to make rules providing for deterrent action through the withdrawal of certain facilities to deal with evasion.

11.2 In the First Schedule to the Central Excise Tariff Act, amendments have been made to—

- (i) Carry out editorial changes in sub- heading no.2712 20 through the deletion of the entry covering chlorinated paraffin wax and insertion of new entries for paraffin wax.
- (ii) Prescribe that certain processes in respect of goods falling under chapters 68 and 76 as amounting to manufacture. These would come into effect immediately as the relevant provisions have been declared under the PCT Act.

## **I. CUSTOMS**

### **12 Rate structure:**

12.1 There is no change in the overall rate structure of basic customs duty. The peak rate of 10% and the lower rate slabs are being maintained. However, there are changes in respect of certain commodities/ goods which are discussed in subsequent paragraphs.

### **13 Petroleum:**

13.1 The following changes have been made in the duty structure applicable to crude petroleum and refined petroleum products:

- (i) basic customs duty on crude petroleum is being increased from Nil to 5%.
- (ii) basic customs duty on Motor Spirit (petrol) and HSD (diesel) is being increased from 2.5% to 7.5%.
- (iii) basic customs duty on some other specified petroleum products is being increased from 5% to 10%.

### **14 Precious Metals:**

14.1 The rates of duty on precious metals are being increased, whether these are imported as cargo or baggage (except platinum). The details are as under:

S.No.	Description of goods	From	To
1	Serially numbered gold bars (other than tola bars) and gold coins	Rs.200 per 10 gram	Rs.300 per 10 gram
2	Other forms of gold	Rs.500 per 10 gram	Rs.750 per 10 gram
3	Silver	Rs.1000 per kg	Rs.1500 per kg
4	Platinum	Rs.200 per 10 gram	Rs.300 per 10 gram

### **15 Relief Measures:**

#### **15.1 Additional Duty of Customs under section 3 (5) of the Customs Tariff Act**

15.1.1 Outright exemption from additional duty of customs (of 4%) leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975 is being provided to goods imported in a pre-packaged form and intended for retail sale. The condition of the

exemption is that the goods have to be such as requiring the declaration of the retail sale price either under the Standards of Weights and Measures Act or under any other law. Full exemption is also being provided to mobile phones, watches and ready made garments falling under specified headings of the Tariff. The exemption based on refunds contained in notification No. 102/2007-Customs dated 14.9.2007 is also being retained to enable other importers to claim exemption by way of refund, if VAT is paid on the goods. Full exemption from this duty is also being provided to Carbon Black Feedstock and Waste Paper.

## **15.2 Project Imports**

**15.2.1** The following projects are being notified under heading 98.01 (6):

- (i) Cold storage, cold room (including farm pre-coolers) or industrial projects for preservation, storage or processing of agricultural, apiary, horticultural, dairy, poultry, aquatic & marine produce and meat- (5% basic duty)
- (ii) Project for installation of Mechanized Handling Systems & Pallet Racking Systems, in mandis or warehouses for food grains and sugar (basic customs duty 5% +nil CVD + Nil Spl CVD)
- (iii) Mono Rail Projects for urban public transport (5% basic customs duty)
- (iv) Setting up of Digital Head End (5% basic customs duty + Nil Spl CVD)

## **15.3 Other relief measures**

**15.3.1** Important relief measures are as under:

- Full exemption to –
  - Truck Refrigeration units for the manufacture of refrigerated vans/trucks
  - Bio-polymer/bio-plastics (HS Code 39139090) used for manufacture of biodegradable agro mulching films, nursery plantation & flower pots
  - Tunnel Boring machine for hydro-electric power projects
  - Ground source heat pump (geo-thermal energy) (with full exemption from special CVD of 4%)
  - Specified capital goods and raw materials for the manufacture of electronic hardware.
  - Specified parts namely, batteries including battery chargers, electric motors and AC or DC motor controllers imported for manufacture of all categories of electrical vehicles including cars, two wheelers and three wheelers (like Soleckshaw) with CVD of 4% and full exemption from special CVD till 31.03.2013.
  - Parts for the manufacture of battery chargers and hands-free headphones (accessories of mobile phones) along with full CVD and special CVD (time-bound) exemption
  - Specified components, raw materials and accessories for the manufacture of sports goods (Nil basic duty)



- Security thread, security fibres, M-features for use in the manufacture of security paper by Security paper Mill, Hoshangabad.
- Concessional basic customs duty of 5% to-
  - Specified agricultural machinery e.g. paddy transplanter, laser land leveler, cotton picker, reaper-cum-binder, straw or fodder balers, sugarcane harvesters, track used for manufacture of track-type combine harvester
  - Specified machinery for tea, coffee and rubber plantation is being extended upto 31.03.2011 (along with full excise/ CVD exemption)
  - Machinery items, instruments, appliances required for initial setting up of solar power generation projects or facilities with full exemption from excise duty/ CVD
- Other concessions-
  - Basic customs duty on long pepper from 70% to 30%.
  - Basic customs duty on 'asafoetida' (heeng) from 30% to 20%.
  - Basic customs duty on magnetrons of upto 1,000 kw for the manufacture of domestic microwave ovens from 10% to 5%.
  - Basic customs duty on Rhodium from 10% to 2%.

15.4 Specified road construction machinery items are presently fully exempt from customs duty subject to certain conditions in terms of S. No. 230 of notification No.21/2002-Customs dated 1.3.2002. One of the conditions of this exemption is that the equipment imported under it cannot be sold or disposed of for a period of five years from the date of import. The condition is now being relaxed to allow the sale or disposal of such machinery items on payment of customs duties on depreciated value at the rate of duty applicable at the time of import. In order to claim this benefit, the importer is to produce a certificate from the sponsoring authority that the equipment is no longer required for the project. Another condition of the exemption is that the importer is required to undertake that he shall use the goods exclusively for the construction of roads. It has been brought to the notice of the Ministry that this is being interpreted to mean that the imported machinery may be used only for the project for which it was initially imported. This is resulting in the idling of machinery/ equipment. It is clarified that it is permissible to relocate or re-deploy the machinery imported under the exemption to another road construction project for which the importer would have been otherwise eligible to claim the benefit of the exemption. Pending cases, if any, may be disposed of accordingly.

15.5 Gold ore and concentrate are being fully exempted from basic customs duty and special additional duty of customs. They will, however, be chargeable to CVD @ Rs.140 per 10 gram of gold content. This duty structure is subject to actual user condition.

15.6 The current limit of Rs. 1 lakh per annum for duty free import of samples in terms of notification no. 154/94-Customs dated 13.7.1994 is being enhanced to Rs. 3 lakh per annum.

## 16 **Rationalisation Measures:**

### 16.1 **Medical Equipment**

16.1.1 The rate structure applicable to medical, surgical, dental and veterinary equipment falling under heading nos. 90.18, 90.19, 90.20, 90.21 and 90.22 is being rationalized. At present, such equipments attract varying rates of customs duty and are spread over many lists. This multiplicity of rates is being done away with and now all medical equipments (with some exceptions) will attract 5% basic customs duty, 4% CVD/ excise duty and Nil special additional duty of customs [i.e. effective duty of 9.2%].

16.1.2 Parts required for the manufacture and accessories of medical equipment will also attract 5% concessional basic customs duty with Nil special CVD. This concession is not confined to parts classifiable in Chapter 90 but to parts falling under any chapter of the tariff.

16.1.3 Concessional customs duty available to spares for the maintenance of medical equipment is being withdrawn except in specified cases.

16.1.4 Full exemption from basic customs duty and CVD/excise duty is being retained for specified medical devices (exempt by description) as well as for assistive devices, rehabilitation aids and other goods for disabled (List 41).

16.1.5 Cobalt-chrome alloys, special grade stainless steel etc. for the manufacture of orthopaedic implants are being exempted from basic customs duty subject to actual user condition.

### 16.2 **Motion pictures, music and gaming software recorded on medium**

16.2.1 Movies imported on cinematographic film are exempt from so much of the customs duty as is in excess of the duty payable on the aggregate of the cost of the print and the freight and insurance charges in terms of notification no.33/2003-Customs dated 1.3.2003. This exemption is being rescinded. A fresh exemption is being provided whereby customs duty on movies/ motion pictures recorded on cinematographic film or digital medium (CD/DVD etc.) would be charged only on the cost of the medium and the freight and insurance. The exemption would also apply to music and gaming software (meant for use with gaming consoles) but not to such goods when they are imported in a pre-packaged form for retail sale.

16.2.2 Full exemption from customs duty is being provided to promotional material like trailers, making of films etc. imported free of cost in the form of electronic promotion kits (EPK)/Betacams.

### 16.3 **Electrical energy**

16.3.1 At present, Electrical energy is fully exempt from customs duty. Electrical energy supplied from a Special Economic Zone to the Domestic Tariff Area and non - processing areas of SEZ would now attract duty of 16% ad valorem + Nil Special CVD. This change is being made retrospectively w.e.f. 26<sup>th</sup> June, 2009. Exemption on supplies

or imports of electrical energy, other than the above, would continue. (clause 60 of the Finance Bill)

#### 16.4 **IT software**

16.4.1 Packaged software is exempt from so much of the CVD as is equivalent to the duty payable on the portion of the value which represents the consideration paid or payable for transfer of the right to use such goods provided that the said transfer is for commercial exploitation. The condition of commercial exploitation is being removed. Similar change is being effected on the excise side as well.

#### 17 **Other Legislative Proposals:**

17.1 The provisions relating to Settlement Commission in Section 127 of the Customs Act, 1962 have also been amended on the lines of Central Excise discussed above to expand the scope of cases that may be taken up for settlement, to enable repeated applications for settlement except in specified cases and to empower the Commission to extend the period for disposal of cases by three months.(clauses 57-59 of the Finance Bill)

17.2 Section 3 of the Customs Tariff Act is being amended to provide that the value of the imported goods for the purpose of charging CVD in respect of goods chargeable to excise duty on the basis of Maximum Retail Sale Price under Medicinal and Toilet Preparations (Excise Duties) Act, 1955 shall be the retail sale price declared on such imported goods less the amount of abatement, if any. This change will come into effect on enactment of the Finance Bill. (clause 61 of the Finance Bill)

17.3 Consequent upon insertion of a new tariff item covering filter cigarettes of length not exceeding 60 mm and other changes in the schedule to the Central Excise Tariff Act, similar change is being carried out in heading 2402 with the new tariff item attracting customs duty of 30% ad valorem. (clause 62 of the Finance Bill)

17.4 Changes in Chapter 27 carried out in the First Schedule to the Central Excise Tariff Act have been replicated in the Customs Tariff Schedule so as to align the two. (clause 62 of the Finance Bill)

18. In the interest of brevity and focus, it has been possible for me to highlight only the important changes in this communication. A detailed discussion of the changes is contained in the Explanatory Notes that have been prepared separately for Customs and Central Excise and circulated. I may caution, however, that it is only the Finance Bill and the relevant notifications that have legal force. It has been our sincere endeavor to avoid any inconsistencies or mistakes in preparing these documents and to reflect the policy and legislative intent clearly both in the legal text as also in explaining their scope in other budget papers. Yet errors cannot be ruled out. I would urge you and your colleagues to study the budgetary changes carefully and to promptly bring to our notice any mistakes or

ambiguities that you may notice. The Departmental Officers in the field formations may be suitably briefed about them.

19. It may kindly be ensured that the changes are implemented in a smooth manner without causing any inconvenience to the taxpayers and other stakeholders. All possible efforts may be made to guide the taxpayers by holding interactive sessions/ seminars for their benefit. In case of any doubt or difficulty, I would request you to bring it immediately either to my notice or to the notice of Shri Yogendra Garg, Director TRU, (Tel No.011-23092236; e-mail: [y.garg@nic.in](mailto:y.garg@nic.in)) or Ms. Limatula Yaden, Deputy Secretary, TRU (Tel No. 011-23092753; e-mail: [lyaden@nic.in](mailto:lyaden@nic.in) ).

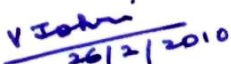
20. In order to monitor some of the key changes announced in the Budget and to study their impact, Post Budget Reports (PBR I to VIII) have been prescribed. The relevant formats for these along with their due dates and periodicity are annexed to this letter. May I request you to instruct your officers to ensure that these are sent to TRU in a punctual, accurate and complete manner after due validation and cross-checking of data.

21. Copies of Finance Bill, 2010, Finance Minister's Budget Speech, Explanatory Memorandum to the Bill, relevant notifications and Explanatory Notes etc. are being forwarded herewith. These can also be downloaded directly from [www.indiabudget.nic.in](http://www.indiabudget.nic.in) as well as [www.cbec.gov.in](http://www.cbec.gov.in).

22. To conclude, my team and I would like to thank each one of you for your valuable suggestions, feedback and support.

With regards and best wishes for a happy Holi,

Yours sincerely,

  
26/2/2010  
(Vivek Johri)

To

All Chief Commissioners/ Directors General  
All Commissioners of Customs  
All Commissioners of Central Excise  
All Commissioners of Customs and Central Excise  
All Commissioners of Service Tax  
Director DPPR/ Logistics/Legal Affairs/ Data Management