

Notification

No. 12/2004-Central Excise (N.T.)

New Delhi, dated the 9th July, 2004.

18 Asadha, 1926 (Saka)

G.S.R. (E). - In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the CENVAT Credit Rules, 2002, namely:-

1. (1) These rules may be called the CENVAT Credit (Amendment) Rules, 2004.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the CENVAT Credit Rules, 2002 (hereinafter referred to as the said rules), in rule 2, for clause (e), the following shall be substituted, namely:-
“(e) “final products” means excisable goods manufactured or produced from inputs;”;
3. In the said rules, in rule 3,-
 - (a) in sub-rule (1), for clauses (v), (vi) and (vii), the following shall be substituted, namely:-
“(v) the National Calamity Contingent duty leviable under section 136 of the Finance Act 2001 (14 of 2001), as amended by section 169 of the Finance Act, 2003 (32 of 2003) which was amended by section 3 of the Finance Act, 2004 (13 of 2004);
(vi) the Education Cess on excisable goods leviable under clause 81 read with clause 83 of the Finance Bill (No.2), 2004, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931(16 of 1931), has the force of law;
(vii) the additional duty leviable under section 3 of the Customs Tariff Act, equivalent to the duty of excise specified under clauses (i), (ii), (iii), (iv), (v) and (vi) above; and
(viii) the additional duty of excise leviable under section 157 of the Finance Act, 2003 (32 of 2003).”;
 - (b) in sub-rule (6), in clause (b), for the portion beginning with the words “CENVAT credit in respect of” and ending with the words “or after being partially processed”, the following shall be substituted, namely:-
“CENVAT credit in respect of -
 - (i) the addition duty of excise leviable under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978);
 - (ii) the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001), as amended by section 169 of the Finance Act, 2003 (32 of 2003) which was amended by section 3 of the Finance Act, 2004 (13 of 2004);
 - (iii) the Education Cess on excisable goods leviable under clause 81 read with clause 83 of the Finance Bill (No.2), 2004, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931, has the force of law; and
 - (iv) the additional duty leviable under section 3 of the Customs Tariff Act, equivalent to the duty of excise specified under clauses (i), (ii) and (iii) above; and
 - (v) the additional duty of excise leviable under section 157 of the Finance Act, 2003 (32 of 2003), shall be utilized only towards payment of duty of excise leviable under the said Additional Duties of Excise (Textiles and Textile Articles) Act, or the the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001, as amended by section 169 of the Finance Act, 2003 which was amended by section 3 of the Finance Act, 2004, or the Education Cess on excisable goods leviable under clause

81 read with clause 83 of the Finance Bill (No.2), 2004, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931, has the force of law, respectively, on any final products manufactured by the manufacturer or for payment of such duty on inputs themselves if such inputs are removed as such or after being partially processed.”.

- (4) In the said rules, in rule 7, in sub rule (1), clause (e) shall be omitted.
- (5) In the said rules, rule 8A shall be omitted.

[F.No. 334/3/2004-TRU]

(G. S. Karki)
Under Secretary to the Government of India

Note: The principal rules were notified *vide* notification No. 5/2002-Central Excise (N.T.), dated the 1st March, 2002, and published in the Gazette of India *vide* number G.S.R. 144 (E), the 1st March, 2002 and were last amended *vide* notification No.70/2003-Central Excise (N.T.), dated the 15th September, 2003 and published *vide* number G.S.R. 743 (E), dated the 15th September, 2003.