

THE SECOND SCHEDULE

[See section 78(1)]

Provision of the CENVAT Credit Rules, 2002 to be amended	Amendment	Date of effect of amendment	
(1)	(2)	(3)	
<i>Explanation to clause (b) of sub-rule (6) of rule 3.</i>	In the CENVAT Credit Rules, 2002, in rule 3, in sub-rule (6), in clause (b), for the <i>Explanation</i> , the following <i>Explanation</i> shall be substituted, namely:—	1st March, 2003.	5
	<i>"Explanation.—</i> For the removal of doubts, it is hereby declared that the credit of the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and paid on or after the 1st day of April, 2000, may be utilised towards payment of duty of excise leviable under the First Schedule or the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);".		10
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