

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 Central Excise Rules, 2002, namely :-

1. (1) These rules may be called the Central Excise (Amendment) Rules, 2009.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Excise Rules, 2002, after rule 24, the following rule shall be inserted, namely:-

“24A. Return of records. - The books of accounts or other documents, seized by the Central Excise Officer or produced by an assessee or any other person, which have not been relied on for the issue of notice under the Act or the rules made thereunder, shall be returned within thirty days of the issue of said notice or within thirty days from the date of expiry of the period for issue of said notice:

Provided that the Commissioner of Central Excise may order for the retention of such books of accounts or documents, for reasons to be recorded in writing and the Central Excise Officer shall intimate to the assessee or such person about such retention.”.

[F. No.334/13/2009-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note.- The principal rules were notified vide notification No.4/2002-Central Excise (N.T.), dated the 1st March, 2002, published vide number G.S.R. 143(E), dated the 1st March, 2002 and last amended vide notification No.38/2008-Central Excise (N.T.), dated the 29th September, 2008, published vide number G.S.R. 694(E), dated the 29th September, 2008.