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SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 27th February, 2010

Notification No.5/2010-Central Excise (N.T.)

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, 2010.
(2) They shall come into force from the 1st day of April, 2010.

2. In the Central Excise Rules, 2002, -

(a) in rule 8, in sub-rule(1), for the second proviso, the following proviso and explanations shall be substituted, namely:-

“Provided further that where an assessee is eligible to avail of the exemption under a notification based on the value of clearances in a financial year , the duty on goods cleared during a quarter of the financial year shall be paid by the 6th day of the month following that quarter, if the duty is paid electronically through internet banking and in any other case , by the 5th day of the month following that quarter , except in case of goods removed during the last quarter, starting from the 1st day of January and ending on the 31st day of March, for which the duty shall be paid by the 31st day of March.

Explanation.1. - For the purposes of this proviso, it is hereby clarified that an assessee shall be eligible, if his aggregate value of clearances of all excisable goods for home consumption in the preceding financial year, computed in the manner specified in the said notification, did not exceed rupees four hundred lakhs.

Explanation.2. - The manner of payment as specified in this proviso shall be available to the assessee for the whole of the financial year.”;

(b) in rule 11, sub-rule (5) shall be omitted;

(c) in rule 12, in sub-rule (1),-

(i) in the second proviso, clause (a) shall be omitted;

(ii) after the second proviso, the following proviso and explanations shall be inserted, namely:-

“Provided also that where an assessee is eligible to avail of the exemption under a notification based on the value of clearances in a financial year, he shall file a quarterly return in the form specified, by notification, by the Board, of production and removal of goods and other relevant particulars within ten days after the close of the quarter to which the return relates.

Explanation 1. - For the purposes of this proviso, it is hereby clarified that an assessee shall be eligible, if his aggregate value of clearances of all excisable goods for home consumption in the preceding financial year computed in the manner specified in the said notification did not exceed rupees four hundred lakhs.

Explanation 2. - The filing of returns as specified in this proviso shall be available to the assessee for the whole of the financial year.”.

[F. No.334/1/2010]


(Prashant Kumar)

Under Secretary to the Government of India

Note: The principal notification No. 4/2002-Central Excise (N.T.), dated the 1st March, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section(i), vide G.S.R. 143 (E), dated the 1st March, 2002, and last amended by notification No. 4/2010-Central Excise (N.T.), dated the 19th February, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section(i) vide G.S.R.89 (E) dated the 19th February, 2010.