

G.S.R. (E).- In exercise of the powers conferred by rule 5 of the CENVAT Credit Rules, 2004 (hereinafter referred to as the 'said rules'), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), number 5/2006-Central Excise (N.T.), dated the 14th March, 2006, published vide number G.S.R.156(E), dated the 14th March, 2006, namely : -

In the said notification, in the Annexure, in Form 'A',-

(i) in the portion beginning with the brackets, letter and word "(a) on" and ending with the word "undertaking", for the words "used in", the words "used in or in relation to" shall be substituted;

(ii) in the portion beginning with the brackets, letter and word "(b) on" and ending with the words "service tax", for the words "used in", the words "used for" shall be substituted;

(iii) the portion beginning with the brackets and letter "(A)" and ending with the brackets, letter and words "(b) Output Services-", and portion beginning with the brackets and letter (B) and ending with the brackets, letter and words "(b) Import Services" shall be omitted;

(iv) after the heading "(D) ENCLOSURES:-", and the entries there under, the following shall be inserted, namely:-

"(DD) The Exporter shall give the details in the following Table:

TABLE

Details of goods/services exported on which refund of CENVAT credit is claimed (Rs. In lakh)		
S. No	Details of shipping bill/ Bill of export/export documents etc.	Details of CENVAT credit on which refund claimed
.		

(1)	(2)					(3)					
No.	Date	Date of export order	Goods / service exported	Quantity and value of goods exported/ value of services exported	Invoice No., date and Amount	Name of service provider/ supplier of goods	Service tax/ Central Excise Regn. No. of service provider/ supplier of goods	Details of service/ goods provided with classification under Finance Act 1994/ Central Excise Tariff	Service tax/ Central Excise duty payable	Date and details of payment made to service provider	

Documents attached to evidence of the amount of service tax paid	Total export during the period for which refund is claimed	Total domestic clearances during the period for which refund is claimed	Total amount of CENVAT claimed as refund
(4)	(5)	(6)	(7)

The Table shall be certified by a person authorised by the Board of Directors (in the case of a limited company) or the proprietor or any partner (in case of partnership firm) if the amount of refund claimed is less than Rs.5 lakh in a quarter. In case the refund claim is in excess of Rs.5 lakh, the Table shall also be certified by the Chartered Accountant who audits the annual accounts of the exporter for the purposes of Companies Act, 1956 (1 of 1956) or the Income Tax Act, 1961 (43 of 1961), as the case may be.

[F. No. 334/1/2010-TRU]


(Prashant Kumar)

Under Secretary to the Government of India

Note.- The principal rules were notified vide notification no. 05/2006-Central Excise (N.T.), dated the 14th March, 2006 and published in the Gazette of India, Extraordinary vide number G.S.R. 156(E), dated the 14th March, 2006 and were last amended vide notification No.13/2007-Central Excise (N.T.), dated the 1st March, 2007, published vide number G.S.R. 166(E), dated the 1st March, 2007.