

# CENTRAL EXCISE RULES, 2002

➤ Notification no.—08/2014-C.E.

➤ Effective date of amendment -01<sup>st</sup> April'14

Rule no.	Particulars	Till 31 <sup>st</sup> Mar'14	From 1 <sup>st</sup> Apr'14 onwards	Impact
9(1)	Registration	Every person, who produces, manufactures, carries on trade, holds private storeroom or warehouse or otherwise uses excisable goods, shall get registered	Every person, who produces, manufactures, carries on trade, holds private storeroom or warehouse or otherwise uses excisable goods <i>or an importer who issues an invoice on which CENVAT Credit can be taken</i> , shall get registered	See Note 1

## Note 1:

- An **importer**, who **issues an invoice on which CENVAT can be taken**, is also required to **get registered with excise** authorities.
- Accordingly form A-1(application for registration) has been suitably amended vide N/N10/2014-C.E.(NT)

## Open issue:

- ❖ Whether the invoice prescribed u/r 11 of Central Excise Rules, 2002 needs to be issued by importer ;  
or  
the normal invoice containing substantial information shall suffice?
- ❖ Whether depot of importer is also required to get registered?

# CENVAT CREDIT RULES, 2004

➤ Notification no.—09/2014-C.E.

➤ Effective date of amendment -01<sup>st</sup> Apr'14

Rule no.	Particulars	Till 31 <sup>st</sup> Mar'14	From 1 <sup>st</sup> Apr'14 onwards	Impact
9(8)	Return by Dealer	A first stage dealer or a second stage dealer, as the case may be, shall submit within fifteen days from the close of each quarter of a year to the Superintendent of Central Excise, a return in the form specified, by notification, by the Board : Provided that the first stage dealer or second stage dealer, as the case may be, shall submit the said return electronically.	A first stage dealer or a second stage dealer <b>or a registered importer</b> , as the case may be, shall submit within fifteen days from the close of each quarter of a year to the Superintendent of Central Excise, a return in the form specified, by notification, by the Board :  Provided that the first stage dealer or second stage dealer <b>or registered importer</b> , as the case may be, shall submit the said return electronically.	See Note 1

## Note 1:

- Now, an **importer registered under excise** shall be required to file a **return electronically on quarter basis** by 15<sup>th</sup> of the month subsequent to the end of the quarter.

## Open issue:

- ❖ Whether return needs to be filed for the period Jan'14 to Mar'14?

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