

## NOTIFICATION NO 02/2014-CX (N.T.)

Dated: January 20, 2014

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the CENVAT Credit Rules, 2004, namely:-

1. (1) These rules may be called the CENVAT Credit (Second Amendment) Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 12 of the CENVAT Credit Rules, 2004, after the brackets, letters, figures and words, "[GSR 307(E), dated the 25th April, 2007]" the words, figures, letters and brackets, "or No.1/2010-Central Excise, dated the 6th February, 2010 [G.S.R. 62(E), dated the 6th February, 2010]" shall be inserted.

**[F.No.332/09/2013-TRU]**

**(Raj Kumar Digvijay)**  
**Under Secretary to the Government of India**

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 10th September, 2004, vide notification No. 23/2004-Central Excise (N.T.) dated the 10th September, 2004, vide number G.S.R. 600(E), dated the 10th September, 2004 and last amended vide notification No.1/2014-Central Excise (N.T.) dated the 8th January, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 6 (E), dated the 8th January, 2014.