

Notification No. 20/2011 -Central Excise (N.T.)

New Delhi, the 13th September, 2011

G.S.R. (E)- In exercise of the powers conferred by rule 12 of the Central Excise Rules, 2002 and sub-rule (7) of rule 9 of CENVAT Credit Rules, 2004, the Central Board of Excise and Customs hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.16/2011-Central Excise (N.T), dated the 18th July, 2011 published in the Gazette of India, Part II, Section 3, Sub-section (i) vide number G.S.R. 541(E), dated the 18th July, 2011, namely: -

In the said notification,-

(I) in Form E.R-1,-

(i) for the table given at serial number 3 and the entries relating thereto, the following serial number and the table shall be substituted, namely :-

"3. Details of the manufacture, clearance and duty payable.-

CETSH NO.	Description of goods	Unit of quantity	Opening balance	Quantity manufactured	Quantity cleared	Closing balance	Assessable Value (Rs.)
(1)	(2)	(3)	(3A)	(4)	(5)	(5A)	(6)

Duty	Notification availed	Serial number in Notification	Rate of duty (adv)	Rate of duty (specific)	Duty payable	Provisional assessment number (if any)
(7)	(8)	(9)	(10)	(11)	(12)	(13)
CENVAT						
Other						

- 4 Credit taken on imported inputs
- 5 Credit taken on capital goods on invoices issued by manufacturers or by Ist or IInd stage dealers
- 6 Credit taken on imported capital goods
- 7 Credit taken on input services
- 8 Credit taken from inter-unit transfer of credit by a large taxpayer*
- 9 Credit taken under sub-rule(2) of rule 12BB of Central Excise Rules,

2002*

1 Total
0 credit
available
1 Credit
1 utilised
for
payment
of duty
on goods
1 Credit
2 utilised
when
inputs or
capital
goods
are
removed
as such
1 Credit
3 utilised
for
payment
of
amount
in terms
of Rule 6
of
CENVAT
Credit
Rules,
2004.

1 Credit
4 utilised
for other
payment
1 Credit
5 utilised

for
payment
of tax on
services
1 Credit
6 utilised
towards
inter-
unit
transfer
of credit
by a
large
taxpayer
*
1 Closing
7 balance"

(iii) in the table given at serial number 9, after the last row, the following row shall be inserted, namely:-

"Total";

(iv) after instruction number 3 and the entries relating thereto, the following instruction shall be inserted, namely:-

"3A. The term 'CENVAT' used at serial numbers 3,6 and 8 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses, etc." ;

(v) in instruction number 11, in item (f), after the entry relating to "Cess" , the following entry shall be inserted, namely:-

"Secondary & Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007";

(vi) in the instruction number 12, after the item "Cess", the following item shall be inserted, namely:-

"Secondary and Higher Education Cess on Excisable goods";

(vii) in the instruction number 17, after the words "source document number and date.", the words, "Miscellaneous payment includes penalty, redemption fine, and pre-deposit" shall be inserted.

(II) In Form E.R-3,-

(i) for the table given at serial number 3 and the entries relating thereto, the following serial number and the table shall be substituted, namely :-

"3. Details of the manufacture, clearance and duty payable.-

CETSH NO.	Description of goods	Unit of quantity	Opening balance	Quantity manufactured	Quantity cleared	Closing balance	Assessable Value (Rs.)
(1)	(2)	(3)	(3A)	(4)	(5)	(5A)	(6)

Duty	Notification availed	Serial number in Notification	Rate of duty (adv)	Rate of duty (specific)	Duty payable	Provisional assessment number (if any)
(7)	(8)	(9)	(10)	(11)	(12)	(13)
CENVAT						
Other Duties"						

(ii) for the table given at serial number 6 and the entries relating thereto, the following serial number and the table shall be substituted, namely:-

"6. Details of CENVAT credit taken and utilised.-

issued by
manufact
urers or
by Ist or
IInd
stage
dealers

6 Credit
taken on
imported
capital
goods

7 Credit
taken on
input
services

8 Total
credit
available

9 Credit
utilised
for
payment
of duty
on goods

1 Credit
0 utilised
when
inputs or
capital
goods
are
removed
as such

1 Credit
1 utilised
for
payment
of
amount
in terms
of Rule 6
of
CENVAT
Credit
Rules,

- 2004.
- 1 Credit
 - 2 utilised
for other
payments
 - 1 Credit
 - 3 utilised
for
payment
of tax on
services
 - 1 Closing
 - 4 balance"

(iii) in the table given at serial number 7, after the last row, the following row shall be inserted, namely:-

"Total";												
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(iv) after the instruction number 3 and the entries relating thereto, the following instruction shall be inserted, namely:-

"3A. The term 'CENVAT' used at serial numbers 3, 4 and 6 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses etc.";

(v) in the instruction number 9, in item (f), after the entry relating to "Cess", the following entry shall be inserted, namely:-

"Secondary and Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007";

(vi) in the instruction number 10, after the item "Cess" , the following item shall be inserted, namely:-

"Secondary and Higher Education
Cess on
Excisable goods";

vii) in the instruction number 14, after the words "source document number and date." the words "Miscellaneous payment includes penalty, redemption fine, and pre-deposit" shall be inserted.

(III) for the figures, letters and the words "1st day of October, 2011", the figures, letters and the words "1st day of January, 2012" shall be substituted.

[F.No. 201/06/2010-CX-6]

(V.P.Singh)

Under Secretary to the Government of India

Note - The principal notification was published in the *Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)*, vide notification No. 16/2011-Central Excise (N.T.), dated the 18th July, 2011 vide number G.S.R. 541 (E), dated the 18th July, 2011.