

Notification No. 22 / 2011 - Central Excise (N.T.)

New Delhi, the 14th September, 2011

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. Short title and commencement .- (1) These rules may be called the CENVAT Credit (Fourth Amendment) Rules, 2011.

(2) They shall come into force on the 1st day of October, 2011.

2. In the CENVAT Credit Rules, 2004,-

(a) in rule 9A, -

(i) in sub-rule (1), the second proviso shall be omitted;

(ii) in sub-rule(3), the proviso shall be omitted;

(iii) after sub-rule (4), the following sub-rule shall be inserted, namely :-

"(5) Every assessee shall file electronically, the declaration or the return, as the case may be, specified in this rule."

[F.No.201/10/2011-CX 6]

(V.P. Singh)

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, [G.S.R.600(E), dated the 10th September,2004] and last amended by notification No. Notification No.13/2011-Central Excise (N.T.) dated 31st March, 2011.