

Notification No. 23/2012 - Central Excise (N.T.)

New Delhi, the 18th April, 2012

G.S.R (E). - In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 2002, namely :-

1. (1) These rules may be called the Central Excise (Fourth Amendment) Rules, 2012.

(2) They shall come into force on the 18th day of April, 2012.

2. In the Central Excise Rules, 2002, in rule 12 in sub-rule (1), for the fourth proviso the following shall be substituted;

"Provided also that, where an assessee is availing the exemption,-

under the notification No. 1/2011-Central Excise, dated the 1st March 2011; or

in respect of goods falling under Sl.No.67, 128, 199(I) and 200(I), of notification No. 12/2012-Central Excise, dated the 17th March, 2012;

and does not manufacture any other excisable goods other than those specified in the said notifications, he shall file a quarterly return in the form specified by notification by the board, of production and removal of goods and other relevant particulars, within ten days after the close of the quarter to which the return relates."

[F No. -B-1/1/2012 -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 1st March, 2002, vide notification No. 4/2002-Central Excise (N.T), dated the 1st March, 2002, [GSR 143(E), dated the 1st March, 2002] and were last amended, by notification No 22/2012- Central Excise (N.T), dated the 30th March, 2012,published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 271 (E), dated the 30th March, 2012.