

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION

No. 8/2011-Central Excise (N.T.)

New Delhi, the 24th March, 2011

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. (a) These rules may be called the Central Excise (Second Amendment) Rules, 2011.
(b) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Excise Rules, 2002,—
 - (i) in rule 12, in sub-rule (i), after the fifth proviso, the following proviso shall be inserted, namely,—

“Provided also that, where an assessee is availing the exemption notification of the Government of India, Ministry of Finance (Department of Revenue) No. 1/2011-Central Excise, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, Part-II, section 3, sub-section (i) vide number G.S.R. 116(E) dated the 1st March, 2011 and does not manufacture any other excisable goods other than those specified in the said notification, 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”
 - (ii) in rule 12AA, in sub-rule (1), for the words and figures “jewellery falling under heading 7113” the words and figures “jewellery or other articles of precious metals falling under heading 7113 or 7114 as the case may be” shall be substituted.

[F. No. B-1/3/2011 –TRU]

(Sanjeev Kumar Singh)
Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India vide notification No. 4/2002-Central Excise (N.T.), dated the 1st March, 2002, vide GSR 143 (E) dated the 1st March, 2002, and were last amended by notification No. 4/2011-Central Excise (N.T.), dated the 1st March, 2011, vide G.S.R. 135 (E) dated the 1st March, 2011.