

Notification No. 09 /2014- Central Excise (N.T.) F.No. 267 /07/ 2014-CX-
8 Dated 28th February, 2014

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 (Fourth Amendment) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. In the CENVAT Credit Rules, 2004, in rule 9, in sub-rule (8), -

(a) after the words "second stage dealer", the words "or a registered importer" shall be inserted;

(b) in the proviso, after the words "second stage dealer", the words "or registered importers" shall be inserted.

(Pankaj Jain)

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. 05/2014 - Central Excise (N.T.) dated the 24th February, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 108 (E), dated the 24th February, 2014

In exercise of the powers conferred by sub-rule (8) of rule 9 of the CENVAT Credit Rules, 2004, and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 73/2003-Central Excise (NT), dated the 15th September, 2003, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i) vide number G.S.R. 746(E), dated the 15th September, 2003 except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby specifies the following return Form for the purposes of the said rule, namely: -

Quarterly return Form

(for first stage/ second stage dealer or the registered importer)

[See sub-rule (8) of rule 9]

Return for the quarter ending

1. Name of the first stage dealer/ second stage dealer/ registered importer:

2. Excise registration number :

3. Address :

4. Particulars of invoices issued by the first stage dealer/ second stage dealer/ registered importer:

S. No.	Invoice No. with date	For the main item in the document*			
		Description of the goods	Central Excise Tariff Heading	Quantity	Amount of duty involved (Rs.)

5. Particulars of the documents based on which the credit is passed on :

S. No	Invoice/Bill of entry No. with date	Name and address of the manufacturer/ importer or first stage dealer (as the case may be) #	For the main item in the document*		
			Description of the goods	Central Excise Tariff Heading	Amount of duty involved (Rs.)

*Give details with respect to the item with maximum duty covered by the document.

A registered importer may indicate 'self' in this column.

Place:

Signature of the registered person or the authorized signatory

Date :

Name in capital letters

Designation

Seal of the registered dealer/importer.

2. This Notification shall come into force with effect from the 1st day of April, 2014.

(Pankaj Jain)

Under Secretary to the Government of India