

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 21 / 2010-Central Excise (N.T.)

New Delhi, the 18th May 2010.

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. (1) These rules may be called the CENVAT Credit (Amendment) Rules, 2010.
(2) They shall come into force on 1st June, 2010.
2. In the CENVAT Credit Rules, 2004,-

(a) in Rule 9, after sub-rule (8), the following proviso shall be inserted, namely:-
“Provided that the first stage dealer or second stage dealer, as the case may be, shall submit the said return electronically.”

(b) in rule 9A,-

(i) in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that where a manufacturer of final products has paid total duty of rupees ten lakh or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year, he shall file such declaration electronically.”

(ii) in sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that where a manufacturer of final products has paid total duty of rupees ten lakh or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year, he shall file the said monthly return electronically.”

[F.No.201/20/2009-CX 6]

(Madan Mohan)

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.22/2009-Central Excise (N.T.) dated 7th September, 2009 [G.S.R. 645 (E), dated the 7th September, 2009].