

February 23, 2010

**The Constituent Members of FCBM**

Dear Sir/Madam,

Subject: **Central Excise – Electronic Payment of Duty & Filing Of Return**

Ref: **Notification No. 04/2010-Central Excise (N.T.) dated 19th February, 2010.**

The Notification No. 04/2010-Central Excise (N.T.) dated 19<sup>th</sup>. February, 2010 (enclosed herewith) amends the Central Excise Rules 2002 & has the following implications:

1. The rules may be called the Central Excise (Amendment Rules 2010) shall come into force from **1<sup>st</sup>. April, 2010**
2. For assesses who has paid total duty of rupees ten lakhs or more including the amount of duty paid by utilisation of Cenvat credit in the preceding financial year shall thereafter deposit the duty electronically through internet banking.
3. For assesses who has paid total duty of rupees ten lakhs or more including the amount of duty paid by utilisation of Cenvat credit in the preceding financial year shall file the monthly or quarterly return as the case may be, electronically.

For Federation of Corrugated Box Manufacturers' Of India

Bharath Kedia  
Chairman, Excise & Taxation

Enclosed a/a

[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. 04/2010-Central Excise (N.T.)

New Delhi, the 19<sup>th</sup> February, 2010.

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. Short title and commencement.-

- (1) These rules may be called the Central Excise (Amendment) Rules, 2010.
- (2) They shall come into force from the 1<sup>st</sup> April, 2010.

2. In the Central Excise Rules, 2002 (hereinafter referred to as the said rules), in rule 8, in sub-rule (1), in third proviso, for the words “duty of fifty lakhs rupees or more, other than the amount of duty paid by utilization of CENVAT credit, in the preceding financial year,” the words, “total duty of rupees ten lakh or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year” shall be substituted

3. In the said rules, in rule 12, in sub-rule (1), after the second proviso and before third proviso, the following proviso shall be inserted, namely:-

“Provided also that where an assessee 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 monthly or quarterly return, as the case may be, electronically:”

F.No. 201/20/2009-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 1<sup>st</sup> March, 2002 vide notification No. 4/2002-Central Excise (N.T.), dated the 1<sup>st</sup> March, 2002, [G.S.R. 143 (E), dated the 1<sup>st</sup> March, 2002] and were last amended, vide, notification No. 17/2009-Central Excise (N.T.), dated the 7<sup>th</sup> July, 2009, [G.S.R. 482 (E) dated the 7<sup>th</sup> July, 2009].