

[(TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (1)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**NOTIFICATION**

New Delhi, dated 1<sup>st</sup> March, 2013

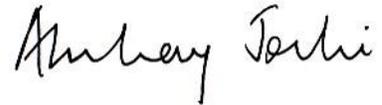
**No. 2 / 2013-Central Excise (N.T.)**

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 to further amend the Central Excise Rules, 2002, namely:-

1. (1) These rules may be called the Central Excise (Amendment) Rules, 2013.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Excise Rules, 2002, in rule 7, for sub-rule (5), the following sub-rule shall be substituted, namely:-

“(5) Where the assessee is entitled to a refund consequent to an order of final assessment under sub-rule (3), then, subject to sub-rule (6), there shall be paid an interest on such refund as provided under section 11BB of the Act.”

F.No.334/3/2013-TRU



(Akshay Joshi)  
Under Secretary to the Government of India

Note. – The principle rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 1<sup>st</sup> March, 2002, *vide* notification No. 4/2002-Central Excise (N.T.), dated the 1<sup>st</sup> March, 2002, [GSR 143(E), dated the 1<sup>st</sup> March, 2002] and last amended *vide* notification No.23/2012 –Central Excise (N.T) dated the 18<sup>th</sup> April, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* G.S.R.303 (E), dated the 18<sup>th</sup> April, 2012.