

[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

New Delhi, the 1st March, 2013
No. 3/2013-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) and section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rule to amend the CENVAT Credit Rules, 2004, namely:-

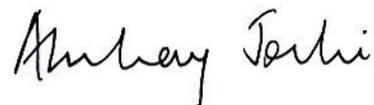
1. (1) These rules may be called the CENVAT Credit (Amendment) Rules, 2013.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the CENVAT Credit Rules, 2004 (hereinafter referred to as the said rules), in rule 3, after the proviso to sub-rule 5B, the following shall be inserted, namely:-

“*Explanation.* – If the manufacturer of goods or the provider of output service fails to pay the amount payable under sub-rules (5), (5A), and (5B), it shall be recovered, in the manner as provided in rule 14, for recovery of CENVAT credit wrongly taken.”

[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 10st September, 2004, vide Notification No. 23/2004-Central Excise (N.T.), dated the 10st September 2004, vide number G.S.R. 600(E), dated the 10th September, 2004 and last amended vide Notification No.28/2012 Central Excise (N.T) dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.438 (E), dated the 20th June, 2012.