

[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. 5/2017 - Central Excise (N.T.)

New Delhi, the 2<sup>nd</sup> February, 2017

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. (1) These rules may be called the Central Excise (Amendment) Rules, 2017.

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

2. In the Central Excise Rules, 2002, rule 21 shall be re-numbered as sub-rule (1) thereof, and after sub-rule (1) as so re-numbered, the following sub-rule shall be inserted, namely:-

“(2) The authority referred to in sub-rule (1) shall, within a period of three months from the date of receipt of an application, decide the remission of duty:

Provided that the period specified in this sub-rule may, on sufficient cause being shown and reasons to be recorded in writing, be extended by an authority next higher than the authority before whom the application for remission of duty is pending, for a further period not exceeding six months.”.

[F. No. 334/7/2017-TRU]

(Mohit Tewari)

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), *vide* Notification No. 04/2002 - Central Excise (N.T.), dated the 1<sup>st</sup> March, 2002, *vide*, number G.S.R. 143(E), dated the 1<sup>st</sup> March, 2002 and last amended *vide* Notification No. 35/2016 - Central Excise (N.T.), dated the 26<sup>th</sup> July, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 734(E), dated the 26<sup>th</sup> July, 2016.