

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1, WILLIAMS ROAD, CANTONMENT, TRICHY-1.

TRADE NOTICE: 11/2007 – CE(NT)

DATED : 07.5.2007.

Sub: Communication of Notification No. 22/2007 CE(NT)
[F.No.201/4/2007-CX.6]dated 19.04.2007 &
Notification No. 23/2007 CE(NT) [F.No.201/4/2007-CX.6]
dated 19.04.2007 – Regarding.

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Copy of Notification No. 22/2007 CE(NT) [F.No.201/4/2007-CX.6] dated 19.04.2007 & Notification No. 23/2007 CE(NT) [F.No.201/4/2007-CX.6] dated 19.04.2007 is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations / Chambers of Commerce

(Issued from file C.No.IV/16/2/2007 – C.Ex.Pol.)

Sd/-
(M.G. TAMIZHVALAVAN)
JOINT COMMISSIONER (T)

To

As per mailing list II / III

Copy of Notification No.22/2007-CE (N.T.) [F.No. 201/4/2007-CX.6] dated 19.04.2007
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G.S.R. (E)- In exercise of the powers conferred by rule 12 of the [Central Excise Rules, 2002](#) and sub-rule (7) of rule 9 of [CENVAT Credit Rules, 2004](#), the Central Board of Excise and Customs hereby makes the following amendments in the notification of the Ministry of Finance (Department of Revenue), No.23/2006-Central Excise (N.T) dated the 12th October, 2006 published in the Gazette of India vide G.S.R. 630(E), dated the 12th October, 2006 (hereinafter referred to as the said notification) namely: -

1. In the said notification,-

(i) for table given at Sr. No. 8 of Form E.R-1, the following table shall be substituted, namely:-

“8. Details of CENVAT credit taken and utilized:-

Details of credit	CEN VAT (Rs)	AED (TTA) (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3 (5) of the Customs Tariff Act, 1975
(1)	(2)	(3)	(4)	(5)	(6)
Opening balance					
Credit taken on inputs on invoices issued by manufacturers					
Credit taken on inputs on invoices issued					

by I or II stage dealers					
Credit taken on imported inputs					
Credit taken on capital goods on invoices issued by manufacturers or by I or II stage dealers					
Credit taken on imported capital goods					
Credit taken on input services					
Credit taken from inter-unit transfer of credit by a large taxpayer*					
Credit taken under sub-rule(2) of rule 12BB of Central Excise Rules, 2002*					
Total credit available					
Credit utilised for payment of duty on goods					
Credit utilised when inputs or capital goods are removed as such					
Credit utilised for payment of tax on services					
Credit utilised towards inter-unit transfer of credit by a large taxpayer*					
Closing balance					

Education Cess on excisable goods (Rs)	Secondary and Higher Education Cess on Excisable goods (Rs)	Service Tax (Rs)	Education Cess on taxable services (Rs)	Secondary and Higher Education Cess on Taxable services" (Rs)
(7)	(8)	(9)	(10)	(11)

(ii) for table given at Sr. No. 6 of Form E.R-3, the following table shall be substituted, namely:-

“6. Details of CENVAT credit taken and utilized:-

Details of credit	CEN VAT (Rs)	AED (TTA) (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3 (5) of the Customs Tariff Act, 1975
(1)	(2)	(3)	(4)	(5)	(6)
Opening balance					
Credit taken on inputs on invoices issued by manufacturers					
Credit taken on inputs on invoices issued by I or II stage dealers					
Credit taken on imported inputs					
Credit taken on capital goods on invoices issued by manufacturers or by I or II stage dealers					
Credit taken on imported capital goods					
Credit taken on input services					
Total credit available					
Credit utilised for payment of duty on goods					
Credit utilised when inputs or capital goods are removed as such					
Credit utilised for payment of tax on services					
Closing balance					

Education Cess on excisable goods (Rs)	Secondary and Higher Education Cess on Excisable goods (Rs)	Service Tax (Rs)	Education Cess on taxable services (Rs)	Secondary and Higher Education Cess on Taxable services" (Rs)
(7)	(8)	(9)	(10)	(11)

2. In the said notification,-

(i) in the instructions given at the end of Form E.R-1, at Sr. No. 11, in point (f) after the entry relating to 'Cess', the following entry shall be inserted, namely;-

"Secondary & Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under clause (126) read with clause (128) of the Finance Bill, 2007, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law".

(ii) in the instructions given at the end of Form E.R-1, in the table specified in Sr. No. 12, after the item relating to "Cess", the following item shall be inserted, namely;-

Secondary and Higher Education Cess on Excisable goods					
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(iii) in the instructions given at the end of Form E.R-3, in the table specified in Sr. No. 9, in point (f) after the entry relating to "Cess", the following entry shall be inserted, namely;-

"Secondary and Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under clause (126) read with clause (128) of the Finance Bill, 2007, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law".

(iv) in the instructions given at the end of Form E.R-1, in the table specified in Sr. No.10, after the item relating to "Cess", the following item shall be inserted, namely;-

"Secondary and Higher Education Cess on Excisable goods					""
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(Rahul Nangare)
Under Secretary to the Government of India

Notification No.23/2007-CE (N.T.) [F.No. 201/4/2007-CX.6]dated 19.04.2007

G.S.R. (E)- In exercise of the powers conferred by sub-rule (3) of rule 17 of the Central Excise Rules, 2002, and sub-rule (7) of rule 9 of the [CENVAT Credit Rules, 2004](#), the Central Board of Excise and Customs hereby makes the following amendments in the notification of the Ministry of Finance (Department of Revenue), No. 26/2004-Central Excise (N.T) dated the 27th September, 2004 published in the Gazette of India vide G.S.R. 644(E), dated the 27th September, 2004 (hereinafter referred to as the said notification), namely: -

In the said notification, for table given at Sr. No. 6 of Form E.R-2, the following table shall be substituted, namely:-

“6. Details of CENVAT credit availed and utilized:

Details of Credit	CENVAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADET (Rs.)
(1)	(2)	(3)	(4)	(5)
Opening balance				
Credit availed on inputs				
Credit availed on capital goods				
Credit availed on input services				
Total credit availed				
Credit utilized for payment of duty on goods				
Credit utilized when inputs or capital goods are removed as such				
Credit utilized for payment of duty on services				
Closing balance				

Education Cess on excisable goods (Rs.)	Secondary and Higher Education Cess on Excisable goods (Rs)	Service Tax (Rs.)	Education Cess on taxable services (Rs.)	Secondary and Higher Education Cess on Taxable services” (Rs)
(6)	(7)	(8)	(9)	(10)

(Rahul Nangare)
Under Secretary to the Government of India