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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX  
No.1, WILLIAMS ROAD, TRICHIRAPALLI – 620 001

TRADE NOTICE NO.6/2009

Dated: 24.06.2009

Sub:C.Ex.- Notification No.14/2009-Central Excise(N.T.) dated 16.06.2009  
and Notification No.15/2009-Central Excise(N.T.) dated 10.06.2009-  
Communication Reg.

\* \* \* \*

Copy of Notification No.14/2009-Central Excise(N.T.) dated 10.06.2009  
issued in F.NO.213/13/2008-CX-6 and Notification No.15/2009-Central Excise(N.T.)  
dated 10.06.2009 issued on F.NO.354/189/2005-TU(Vol-II) are 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/16/02/2009-C.Ex.Pol)

Sd./-  
(R. SARAVANA KUMAR)  
JOINT COMMISSIONER(Tech)

To  
As per mailing list II/III.

**Copy of Notification No. 14/2009-Central Excise (N.T.) dated 10.06.2009**

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 (Removal of Goods at Concessional Rate  
of Duty for Manufacture of Excisable Goods) Rules, 2001, namely:-

1. (1) These rules may be called the Central Excise (Removal of Goods at  
Concessional Rate of Duty for Manufacture of Excisable Goods)  
Amendment Rules, 2009.  
(2) They shall come into force from the date of their publication in the  
official Gazette.
2. In the Central Excise (Removal of Goods at Concessional Rate of Duty for  
Manufacture of Excisable Goods) Rules, 2001, -  
(a) in rule 6, for the words "Where the subject goods are not used", the words  
"The said Assistant Commissioner or Deputy Commissioner shall ensure that the  
goods received are used by the manufacturer for the intended purpose and where  
the subject goods are not used" shall be substituted;

(b) For Annexure-II, the following Annexure shall be substituted, namely:

**"Annexure II**  
**Monthly Return (See rule 5)**  
Name of subject goods

S.No.	Description of subject goods	Details				Closing balance	Goods manufactured		Specified purpose for procuring the goods at concessional rate of duty	Whether the goods used for specified purpose or not. In case of export, specify the quantity exported with details of ARE 1 /ARE-2.
		Opening balance	Received	Total of columns (3) & (4)	Quantity consumed for the intended purpose		Nature	Nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note - Separate entries should be made for each variety or class of goods used and manufactured.

I/We declare that I/we have compared the above particulars with the records (and) /books of my/our factory and that they are, insofar as I/we can ascertain complete.

Verified  
Date:  
Place:

Signature of manufacturer  
Name in capital letters  
Seal"

[F.No.201/30/2008-CX 6]

Sd/-  
(Mallika Arya)  
Director, Central Excise

**Note:** The principal rules were published in the Gazette of India part II, Section 3, Sub-section (i) vide notification No. 34/2001-CE (NT) dated the 21<sup>st</sup> June, 2001[G.S.R. 448(E) dated the 21st June, 2001] and were last amended vide notification No. 37/2003-CE(NT) dated 17<sup>th</sup> April, 2003[G.S.R. 339 (E) dated 17<sup>th</sup> April, 2003.]

**Copy of Notification Notification No.15/2009-Central Excise (N.T.) dated 10.06.2009**

G.S.R. (E).- In pursuance of rule 12CC of the Central Excise Rules, 2002 and rule 12AA of the CENVAT Credit Rules, 2004 , the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number 32/2006-Central Excise (N.T.), published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section(i), vide number G.S.R.782(E), dated the 30<sup>th</sup> December, 2006, namely,-

In the said notification,

- (i) In paragraph 1, after clause (f), the following shall be inserted:-  
“(g) removal of inputs as such on which CENVAT credit has been taken, without paying an amount equal to credit availed on such inputs in terms of sub-rule (5) of rule 3 of the CENVAT Credit Rules, 2004.”;
- (ii) In paragraph 2, in sub paragraph (1),-
  - (a) after clause (ii), and before the proviso, the following clauses shall be inserted, namely,-
    - “(iii) the assessee may be required to maintain records of receipt, disposal, consumption and inventory of the principal inputs on which CENVAT credit has not been taken;
    - (iv) the assessee may be required to intimate the Superintendent of Central Excise regarding the receipt of principal inputs in the factory on which CENVAT credit has or has not been taken, within a period specified in the order and the said inputs shall be made available for verification upto the period specified in the order.”
  - (b) after explanation II, the following Explanation shall be inserted, namely:-  
“Explanation III.- For the purposes of this paragraph, “principal inputs”, means any input which is used in the manufacture of final products where the cost of such input constitutes not less than 10% of the total cost of raw materials for the manufacture of unit quantity of a given final products:”

[F.No.213/13/2008-CX-6]

Sd/-  
(Mallika Arya)  
Director, Central Excise

**Note.-** *The principal notification number 32/2006-Central Excise (N.T.)dated the 30<sup>th</sup> December, 2006 was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section(i), vide number G.S.R.782 (E), dated the 30<sup>th</sup> December, 2006.*