

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

TRADE NOTICE: 76/2004

DATED: 03.12.2004.

Sub: Communication of Ministry's Notification No. 38/2004 – CE (N.T) ,
39/2004 – CE(N.T), 40/2004 – CE(N.T) , and Notification No. 41/2004 –CE(N.T)
all dated 25.11.2004 – Regarding.

Copy of Ministry's Notification No. 38/2004 – CE (N.T) , Notification No. 39/2004 – CE (N.T), Notification No. 40/2004 – CE (N.T) and Notification No. 41/2004 CE (N.T), all Notifications F.N 224/52/2004 – CX 6 and all dated 25.11.2004 are communicated herewith.

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/16/2/2004 – C.Ex.Pol. (Vol. - II))

//ATTESTED//

Sd./xxxx
(V. JAYARAMAN)
JOINT COMMISSIONER (TECH)

SUPERINTENDENT (TECH.)

To

As per mailing list I / II / III /
All Section in Hqrs., Trichy.

Copy of Ministry's Notification No. 38/2004 – CE (N.T) dated : 25.11.2004

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 CENVAT Credit Rules, 2004, namely,-

1. (1) These rules may be called the CENVAT Credit (Second Amendment) Rules, 2004.

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

2. In the CENVAT Credit Rules, 2004, after rule 9, the following rule shall be inserted, namely,-

“ 9A. – Information relating to principal inputs. - (1) A manufacturer of final products shall furnish to the Superintendent of Central Excise, annually by 30th April of each Financial Year, a declaration in the Form specified, by a notification, by the Board, in respect of each of the excisable goods manufactured or to be manufactured by him, the principal inputs and the quantity of such principal inputs required for use in the manufacture of unit quantity of such final products:

Provided that for the year 2004-05, such information shall be furnished latest by 31st December, 2004.

(2) If a manufacturer of final products intends to make any alteration in the information so furnished under sub-rule (1), he shall furnish information to the Superintendent of Central Excise together with the reasons for such alteration before the proposed change or within 15 days of such change in the Form specified by the Board under sub-rule (1).

(3) A manufacturer of final products shall submit, within ten days from the close of each month, to the Superintendent of Central Excise, a monthly return in the Form specified, by a notification, by the Board, in respect of information regarding the receipt and consumption of each principal inputs with reference to the quantity of final products manufactured by him.

(4) The Central Government may, by notification and subject to such conditions or limitations, as may be specified in such notification, specify manufacturers or class of manufacturers who may not be required to furnish declaration mentioned in sub-rule (1) or monthly return mentioned in sub-rule (3).

Explanation: For the purposes of this rule, “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.224/52/2004-CX 6]

(NEERAV KUMAR MALLICK)
Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India vide notification No. 23/2004-CE (N.T.), dated the 10th September, 2004 [G.S.R.600 (E), dated the 10th September, 2004] and were last amended by notification No.24/2004-Central Excise (N.T), dated the 27th September, 2004 [G.S.R. 617 (E), dated the 27th September, 2004].

Copy of Ministry's Notification No. 39/2004 – CE (N.T) dated : 25.11.2004

In exercise of the powers conferred by sub-rule (4) of the rule 9A of the CENVAT Credit Rules, 2004, the Central Government being satisfied that it is necessary and expedient in the public interest so to do, hereby exempts the following class of manufacturers, of final products who manufacture excisable goods, -

(i) specified in column (2) of the Table annexed hereto and falling under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and have paid duties of excise less than rupees one hundred lakhs through account current during the preceding financial year.

(ii) other than those specified in column (2) of the said Table annexed hereto and falling under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) ;

from the operation of rule 9A of the said rules.

TABLE

S. No	Description of Goods
(1)	(2)
1.	All goods falling under Chapters 22, 28, 29, 30, 32, 33, 34, 38, 39, 40, 48, 72, 73, 74, 76, 84, 85, 87, 90, and 94
2.	All goods falling under Heading Nos. 54.02, 54.03, 55.01, 55.02, 55.03 and 55.04

[F.No. 224/52/2004-CX 6]

(Neerav Kumar Mallick)
Under Secretary to the Government of India

Copy of Ministry's Notification No. 40/2004 – CE (N.T) dated : 25.11.2004

In exercise of the powers conferred by sub-rule (1) of rule 9A of the CENVAT Credit Rules, 2004, the Central Board of Excise and Customs hereby specifies the following Form for the purposes of the said rule, namely, -

FORM ER-5

{sub-rule (1) of rule 9A of CENVAT Credit Rules, 2004}

1. Name of the manufacturer:

2. PAN based Registration Number:	
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3. Annual Declaration

- (i) New declaration
(ii) Amendments to declaration already filed
(Pl. tick the appropriate box)

4. Declaration for the Financial Year _____

S.No	Description of principal inputs	Central Excise Tariff Sub-HeadingNo. of principal inputs	Quantity code*	Description of finished goods in which principal input mentioned in column (2) is used	Central Excise Tariff Sub-Heading No. of finished goods	Quantity code*	Quantity of principal input mentioned in column (2) required for use in the manufacture of unit quantity of finished goods mentioned in column (5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

*NOTE. - Please indicate the abbreviation referred to in Instruction No. 7 mentioned in Form E.R.-1 and Form E.R.-3 specified in the Government of India, Ministry of Finance (Department of Revenue) vide No.25/2004-Central Excise (N.T.), dated the 27th September, 2004 published vide G.S.R.No.643 (E) dated the 25th September, 2004.

5. (i) I/We _____ hereby declare that the information given above is true, correct and complete in every respect to the best of my/our knowledge and belief.
(ii) I/We am/are authorized to sign this declaration.

(Name in capital letters and signature
of the assessee or authorized signatory)

Place:

Date:

ACKNOWLEDGEMENT

Declaration for the Financial Year _____

D D M M Y Y Y Y

Date of receipt

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Place:

Date:

Name and signature of the officer with seal

[F.No. 224/52/2004-CX 6]

Neerav Kumar Mallick)

Under Secretary to the Government of India

Copy of Ministry's Notification No. 41/2004 – CE (N.T) dated : 25.11.2004

In exercise of the powers conferred by sub-rule (3) of rule 9A of the CENVAT Credit Rules, 2004, the Central Board of Excise and Customs hereby specifies the following Form for the purpose of the said rule, namely:-

FORM ER-6

{sub-rule (3) of rule 9A of CENVAT Credit Rules, 2004}

1. Name of the manufacturer:

2. PAN based Registration
Number:

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3. Month to which the return relates:

4. Details of receipt and consumption of principal inputs and finished excisable goods:

TABLE

S.No	Description of principal inputs	Quantity Code*	Opening Balance	Receipt	Taken for use in the manufacture of dutiable and exempted finished goods	Removed as such for export or for home consumption	Closing Balance	Finished goods manufactured out of inputs		Quantity code of finished goods*	Quantity of finished goods manufactured
								S. No.	Description		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9A)	(9B)	(10)	(11)

5. Details of waste and scrap arising during manufacture and cleared/destroyed:

TABLE

S.No.	Description of waste and scrap	Quantity code*	Quantity	
			Cleared	Destroyed
(1)	(2)	(3)	(4A)	(4B)

NOTE. - (1) Finished goods mentioned in Column (9B) should be stated in respect of each of the inputs mentioned in Columns (2) and (6).

(2) *Please indicate the abbreviation referred to in Instruction No. 7 mentioned in Form E.R.-1 and Form E.R.-3 specified in the Government of India, Ministry of Finance (Department of Revenue) vide No.25/2004-Central Excise (N.T.), dated the 27th September, 2004 published vide G.S.R.No.643 (E) dated the 25th September, 2004.

6. (i) I/We _____ declare that the particulars declared above have been compared with the records and books of my/our factory/warehouse and the same are true and correct to the best of my/our knowledge.

(ii) I/we am/are authorized to sign this return.

(Name in capital letters and signature of the assessee or authorized signatory)

Place:

Date:

ACKNOWLEDGEMENT

Return of receipt and consumption of principal inputs and finished excisable goods for the month ending _____

DD MM YYYY

Date of receipt										
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Name and signature of the officer with seal

[F.No.224/52/2004-CX 6]

(NEERAV KUMAR MALLICK)

Under Secretary to the Government of India