

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

TRADE NOTICE: 22/2005

DATED: 20.05.2005.

Sub: Communication of Ministry's Notification Nos. 20/2005 – CE (N.T) dated 02.05.2005, 21/2005 – CE (N.T) dated 03.05.2005, 22/2005 – CE (N.T) dated 13.05.2005, 23/2005 – CE (N.T) dated 13.05.2005, 24/2005 – CE (N.T) dated 13.05.2005, 25/2005 – CE (N.T) 26/2005 – CE (N.T) dated 16.05.2005 and Notification No 27/2005 – CE (N.T) dated 16.05.2005. – Regarding.

Copy of Ministry's Notification Nos. 20/2005 – CE (N.T) [F.No. 354/57/2004-TRU] dated 02.05.2005, 21/2005 CE (N.T) [F.No. 52/8/2003-CX.I] dated 03.05.2005, 22/2005 CE (N.T) [F.No. 334/1 /2005-TRU] dated 13.05.2005 , 23/2005 CE (N.T) [F. No. 390/10/2005-JC(BMB) Central Excise] dated 13.05.2005, 24/2005 CE (N.T) [F. No. 390/10/2005-JC(BMB) Central Excise] dated 13.05.2005 , 25/2005 CE (N.T) [F. No. 390/10/2005-JC(BMB) Central Excise] dated 13.05.2005, 26/2005 – CE (N.T) [[F.No. 201/58/2004-CX.6] dated 16.05.2005 and Notification No. 27/2005 – CE (N.T) [F.No.267/1/2004-CX.8] dated 16.05.2005 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/16/2/2005 – C.Ex.Pol.)

//ATTESTED//

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

SUPERINTENDENT (TECH.)

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

Copy of Ministry's Notification No. 20/2005 CE (N.T) Dated: 02.05.2005

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 rules further to amend the CENVAT Credit Rules, 2004, namely:-

1. (1) These rules may be called the CENVAT Credit (Fifth Amendment) Rules, 2005.

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

2. In the CENVAT Credit Rules, 2004, in rule 6, in sub-rule (3), in clause (a), for sub-clause (viii), the following shall be substituted, namely:-

“(viii) Liquefied Petroleum Gases (LPG) falling under tariff items 2711 12 00, 2711 13 00 and 2711 19 00 of the said First Schedule;”.

(V.Sivasubramanian)
Deputy Secretary to the Government of India

F.No. 354/57/2004-TRU

Note: The principal rules were notified *vide* notification No. 23/2004-Central Excise (N.T.), dated the 10th September, 2004, and published in the Gazette of India Extraordinary *vide* number G.S.R.600 (E), the 10th September, 2004 and last amended *vide* notification No. 18/2005-Central Excise (N.T.), dated the 12th April, 2005 and published *vide* number G.S.R. 231 (E), dated the 12th April, 2005.

Copy of Ministry's Notification No. 21/2005 CE (N.T) Dated: 03.05.2005

Whereas the Central Government is satisfied that a practice was generally prevalent regarding levy of duty of excise (including non-levy thereof) under section 3 of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the said Act), on cotton yarn in various forms falling under Chapter 52 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), removed from one factory to another for the purpose of processing and that such cotton yarn was liable to duty of excise which was not being levied according to the said practice during the period commencing on the 1st July, 2001 and ending with 24th March, 2003.

2. Now, therefore, in exercise of the powers conferred by section 11C of the said Act, the Central Government hereby directs that the duty of excise payable on the said cotton yarn in various forms falling under the said heading, removed from one factory to another for the purpose of further processing, but for the said practice, shall not be required to be paid in respect of such cotton yarn on which the said duty of excise was not being levied during the aforesaid period in accordance with the said practice :

Provided that exemption contained in this notification shall be applicable only if the processed cotton yarn has been accounted for and disposed of in accordance with the Central Excise law.

[F.No. 52/8/2003-CX.I]

(ASHOK KUMAR)
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

Copy of Ministry's Notification No. 22/2005 CE (N.T) Dated: 13.05.2005

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 rules further to amend the CENVAT Credit Rules, 2004, namely:-

1. (1) These rules may be called the CENVAT Credit (Sixth Amendment) Rules, 2005.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the CENVAT Credit Rules, 2004 (herein after referred to as the said rules), in rule 3 of the said rules,-
 - (a) in sub-rule (1),-
 - (i) in clause (vii), the portion beginning with the words and figures “as substituted by clause 72” and ending with the words “the force of law”, shall be omitted;
 - (ii) in clause (xi), for the portion beginning with the word and figures “clause 85” and ending with the words “the force of law”, the words, figures and brackets “section 85 of Finance Act, 2005 (18 of 2005)” shall be substituted;
 - (b) in sub-rule (4),-**
 - (i) in the third proviso, the portion beginning with the words and figures “as substituted by clause 72” and ending with the words “the force of law,”, shall be omitted;
 - (ii) in the fourth proviso, for the portion beginning with the word and figures “clause 85” and ending with the words “the force of law”, the words, figures and brackets “section 85 of Finance Act, 2005 (18 of 2005)” shall be substituted;
 - (C) in sub-rule (7), in clause (b), for the portion beginning with the word and figures “clause 85” and ending with the words “the force of law”, occurring at both the places, the words, figures and brackets “section 85 of Finance Act, 2005 (18 of 2005)” shall be substituted;
3. In rule 4 of the said rules, in sub-rule (2), in clause (a), in second proviso, the portion beginning with the words and figure “as amended by clause 72” and ending with the words “the force of law,”, shall be omitted;
4. In rule 5 of the said rules, in second proviso, the portion beginning with the words and figures “as amended by clause 72” and ending with the words “the force of law,”, shall be omitted;

[F.No. 334/1 /2005-TRU]

V.Sivasubramanian
Deputy Secretary to the Government of India

Note: The principal rules were notified *vide* notification No. 23/2004-Central Excise (N.T.), dated the 10th September, 2004, and published in the Gazette of India Extraordinary *vide* number G.S.R.600 (E), the 10th September, 2004 and last amended *vide* notification No. 20/2005-Central Excise (N.T.), dated the 2nd May, 2005 and published *vide* number G.S.R.261(E), dated the 2nd May, 2005.

Copy of Ministry's Notification No. 23/2005 CE (N.T) Dated: 13.05.2005

In exercise of the powers conferred by clause (b) of section 2 of the Central Excise Act, 1944 (1 of 1944), read with sub-rule (1) of rule 3 of the Central Excise Rules, 2002, the Central Board of Excise and Customs, constituted under the Central Board of Revenues Act, 1963(54 of 1963), appoints the Chief Commissioners of Customs to act as the Chief Commissioners of Central Excise for the purpose of constitution of committees under sub-section (1B) of section 35B of the Central Excise Act, 1944(1 of 1944).

F. No. 390/10/2005-JC(BMB) Central Excise

SHEILA SANGWAN
Joint Secretary to the Government of India

Copy of Ministry's Notification No. 24/2005 CE (N.T) Dated: 02.05.2005

In exercise of the powers conferred by sub-section (1B) of section 35B of the Central Excise Act, 1944 (1 of 1944), the Central Board of Excise and Customs, constituted under the Central Board of Revenues Act, 1963 (54 of 1963) , constitutes the following Committees consisting of two Chief Commissioners of Central Excise mentioned in column (2) of the Table below to be the Committee, for the areas falling within the jurisdiction of the Commissioners of Central Excise in the corresponding entry in column (3) of the said Table for the purpose of sub-section (1) of section 35E of the Central Excise Act, 1944 (1 of 1944).

Table

S.No.	Committees	Area of Jurisdiction
(1)	(2)	(3)
1.	(1) Chief Commissioner of Central Excise, Ahmedabad (2) Chief Commissioner of Customs, Ahmedabad	Ahmedabad-I Ahmedabad-II Ahmedabad-III Bhavnagar Rajkot
2.	(1) Chief Commissioner of Central Excise, Bangalore (2) Chief Commissioner of Customs, Bangalore	Bangalore-I Bangalore-II Bangalore-III
3.	(1) Chief Commissioner of Central Excise, Bhopal (2) Chief Commissioner of Central Excise, Nagpur	Bhopal Indore Raipur
4.	(1) Chief Commissioner of Central Excise, Bhubneshwar (2) Chief Commissioner of Central Excise, Ranchi	Bhubneshwar-I Bhubneshwar-II
5.	(1) Chief Commissioner of Central Excise, Chandigarh (2) Chief Commissioner of Central Excise, Delhi	Chandigarh Jalandhar Ludhiana

6.	(1) Chief Commissioner of Central Excise, Chennai (2) Chief Commissioner of Central Excise, Mangalore	Chennai-I Chennai-II Chennai-III Chennai-IV Pondicherry
7.	(1) Chief Commissioner of Central Excise, Cochin (2) Chief Commissioner of Central Excise, Coimbatore	Cochin Calicut Thiruvananthapuram
8.	(1) Chief Commissioner of Central Excise, Coimbatore (2) Chief Commissioner of Central Excise, Cochin	Coimbatore Madurai Salem Thirunelveli Tiruchirappalli
9.	(1) Chief Commissioner of Central Excise, Delhi (2) Chief Commissioner of Central Excise, Chandigarh	Delhi-I Delhi-II Delhi-III Delhi-IV Panchkula Rohtak
10.	(1) Chief Commissioner of Central Excise, Hyderabad (2) Chief Commissioner of Central Excise, Vishakhapatnam	Hyderabad-I Hyderabad-II Hyderabad-III Hyderabad-IV
11.	(1) Chief Commissioner of Central Excise, Jaipur (2) Chief Commissioner of Central Excise, Vadodara	Jaipur-I Jaipur-II
12.	(1) Chief Commissioner of Central Excise, Kolkata (2) Chief Commissioner of Central Excise, Shillong	Bolpur Haldia Kolkata-I Kolkata-II Kolkata-III Kolkata-IV Kolkata-V Kolkata-VI Kolkata-VII Siliguri
13.	(1) Chief Commissioner of Central Excise, Lucknow (2) Chief Commissioner of Central Excise, Meerut	Allahabad Kanpur Lucknow
14.	(1) Chief Commissioner of Central Excise, Mangalore (2) Chief Commissioner of Central Excise, Chennai	Belgaum Mangalore Mysore
15.	(1) Chief Commissioner of Central Excise, Meerut (2) Chief Commissioner of Central Excise, Lucknow	Ghaziabad Meerut-I Meerut-II Noida
16.	(1) Chief Commissioner of Central Excise, Mumbai-I (2) Chief Commissioner of Central Excise, Mumbai-II	Mumbai-I Mumbai-IV Mumbai-V Thane-I Thane-II

17.	(1) Chief Commissioner of Central Excise, Mumbai-II (2) Chief Commissioner of Central Excise, Mumbai-I	Belapur Mumbai-II Mumbai-III Raigarh
18.	(1) Chief Commissioner of Central Excise, Nagpur (2) Chief Commissioner of Central Excise, Bhopal	Aurangabad Nagpur Nasik
19.	(1) Chief Commissioner of Central Excise, Pune (2) Chief Commissioner of Customs, Mumbai-III	Goa Pune-I Pune-II Pune-III
20.	(1) Chief Commissioner of Central Excise, Ranchi (2) Chief Commissioner of Central Excise, Bhubneshwar	Jamshedpur Patna Ranchi
21.	(1) Chief Commissioner of Central Excise, Shillong (2) Chief Commissioner of Central Excise, Kolkata	Dibrugarh Shillong
22.	(1) Chief Commissioner of Central Excise, Vadodara (2) Chief Commissioner of Central Excise, Jaipur	Daman Surat-I Surat-II Vadodara-I Vadodara-II Valsad
23.	(1) Chief Commissioner of Central Excise, Vishakhapatnam (2) Chief Commissioner of Central Excise, Hyderabad.	Guntur Vishakhapatnam-I Vishakhapatnam-II Tirupati

Explanation.- For the purpose of this notification the expression, “Chief Commissioners of Central Excise”, shall include the Chief Commissioners of Customs notified vide notification G.S.R. 303 (E) no. 23 /2005-Central Excise (NT) dated 13th May 2005.

F. No. 390/10/2005-JC(BMB) Central Excise

SHEILA SANGWAN
Joint Secretary to the Government of India

Copy of Ministry’s Notification No. 25/2005 CE (N.T) Dated: 13.05.2005

In exercise of the powers conferred by sub-section (1B) of section 35B of the Central Excise Act, 1944(1 of 1944), the Central Board of Excise and Customs constituted under the Central Board of Revenue Act,1963 (54 of 1963) constitutes the following Committees consisting of two Commissioners of Central Excise mentioned in column (2) of the Table below to be the Committee, for the areas falling within the jurisdiction of the Commissioner of Central Excise (Appeals) mentioned in the corresponding entry in column (3) of the said Table for the purpose of sub-section (2) of section 35B of the Central Excise Act, 1944 (1 of 1944).

Table

Sl. No.	Committees	Area of Jurisdiction
(1)	(2)	(3)
1	<p>(1) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-I</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-II</p> <p>(2) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-II</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-II</p> <p>(3) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-III</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-III</p>	<p>Commissioner of Central Excise (Appeals), Ahmedabad-I</p>
2	<p>(1) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-I</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-II</p> <p>(2) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-II</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-II</p> <p>(3) For the Jurisdiction of</p>	<p>Commissioner of Central Excise (Appeals), Ahmedabad-II</p>

	<p>Commissioner of Central Excise, Ahmedabad-III</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-III</p>	
3	<p>(1)For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-I</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-II</p> <p>(2) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-II</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-II</p> <p>(3) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-III</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-III</p>	<p>Commissioner of Central Excise (Appeals), Ahmedabad-III</p>
4	<p>(1)For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-I</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-II</p> <p>(2) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-II</p> <p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-II</p> <p>(3) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-III</p>	<p>Commissioner of Central Excise (Appeals), Ahmedabad-IV</p>

	<p>Commissioner of Central Excise, Ahmedabad-I and</p> <p>Commissioner of Central Excise, Ahmedabad-III</p>	
5	<p>(1) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-I Commissioner of Central Excise, Ahmedabad-I and Commissioner of Central Excise, Ahmedabad-II</p> <p>(2) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-II Commissioner of Central Excise, Ahmedabad-I and Commissioner of Central Excise, Ahmedabad-II</p> <p>(3) For the Jurisdiction of Commissioner of Central Excise, Ahmedabad-III Commissioner of Central Excise, Ahmedabad-I and Commissioner of Central Excise, Ahmedabad-III</p>	<p>Commissioner of Central Excise (Appeals), Ahmedabad-V</p>
6	<p>Commissioner of Central Excise, Allahabad and</p> <p>Commissioner of Central Excise, Lucknow</p>	<p>Commissioner of Central Excise (Appeals), Allahabad</p>
7	<p>Commissioner of Central Excise, Aurangabad and</p> <p>Commissioner of Central Excise, Nasik</p>	<p>Commissioner of Central Excise (Appeals), Aurangabad-I</p>
8	<p>Commissioner of Central Excise, Aurangabad and</p> <p>Commissioner of Central Excise, Nasik</p>	<p>Commissioner of Central Excise (Appeals), Aurangabad-II</p>
9	<p>Commissioner of Central Excise, Bangalore-I</p> <p>Commissioner of Central Excise, Bangalore-II</p>	<p>Commissioner of Central Excise (Appeals), Bangalore-I</p>

10	Commissioner of Central Excise, Bangalore-I and Commissioner of Central Excise, Bangalore-III	Commissioner of Central Excise (Appeals), Bangalore-II
11	Commissioner of Central Excise, Bhopal and Commissioner of Central Excise, Indore	Commissioner of Central Excise (Appeals), Bhopal-I
12	Commissioner of Central Excise, Bhopal and Commissioner of Central Excise, Indore	Commissioner of Central Excise (Appeals), Bhopal-II
13	Commissioner of Central Excise, Bhopal and Commissioner of Central Excise, Indore	Commissioner of Central Excise (Appeals), Gwalior
14	Commissioner of Central Excise, Bhubaneshwar-I and Commissioner of Central Excise, Bhubaneshwar-II	Commissioner of Central Excise (Appeals), Bhubaneshwar
15	Commissioner of Central Excise, Chandigarh and Commissioner of Central Excise, Panchkula	Commissioner of Central Excise (Appeals), Chandigarh
16	<p>(1)For the Jurisdiction of Commissioner of Central Excise, Chennai-I</p> <p>Commissioner of Central Excise, Chennai-I and</p> <p>Commissioner of Central Excise, Chennai-II</p> <p>(2)For the Jurisdiction of Commissioner of Central Excise, Chennai-II</p> <p>Commissioner of Central Excise, Chennai-I and</p> <p>Commissioner of Central Excise, Chennai-II</p> <p>(3)For the Jurisdiction of Commissioner of Central Excise, Chennai-III</p> <p>Commissioner of Central Excise, Chennai-III and</p> <p>Commissioner of Central Excise, Chennai-IV</p>	Commissioner of Central Excise (Appeals), Chennai

	<p>(4)For the Jurisdiction of Commissioner of Central Excise, Chennai-IV</p> <p>Commissioner of Central Excise, Chennai-III and</p> <p>Commissioner of Central Excise, Chennai-IV</p> <p>(5)For the Jurisdiction of Commissioner of Central Excise, Pondicherry</p> <p>Commissioner of Central Excise, Chennai-I and</p> <p>Commissioner of Central Excise, Pondicherry</p>	
17	Commissioner of Central Excise, Cochin and Commissioner of Central Excise, Calicut	Commissioner of Central Excise (Appeals), Cochin
18	Commissioner of Central Excise, Coimbatore and Commissioner of Central Excise, Madurai	Commissioner of Central Excise (Appeals), Coimbatore
19	Commissioner of Central Excise, Daman and Commissioner of Central Excise, Valsad	Commissioner of Central Excise (Appeals), Daman
20	Commissioner of Central Excise, Delhi-I and Commissioner of Central Excise, Delhi-II	Commissioner of Central Excise (Appeals), Delhi-I.
21	Commissioner of Central Excise, Delhi-I and Commissioner of Central Excise, Delhi-II	Commissioner of Central Excise (Appeals), Delhi-II
22	Commissioner of Central Excise, Delhi-I and Commissioner of Central Excise, Delhi-IV	Commissioner of Central Excise (Appeals), Delhi-III
23	<p>(1)For the Jurisdiction of Commissioner of Central Excise, Delhi-III</p> <p>Commissioner of Central Excise, Delhi-</p>	Commissioner of Central Excise (Appeals), Delhi-IV

	<p>III and</p> <p>Commissioner of Central Excise, Rohtak</p> <p>(2) For the Jurisdiction of Commissioner of Central Excise, Rohtak</p> <p>Commissioner of Central Excise, Delhi-III and</p> <p>Commissioner of Central Excise, Rohtak</p> <p>(3) For the Jurisdiction of Commissioner of Central Excise, Punchkula</p> <p>Commissioner of Central Excise, Chandigarh and</p> <p>Commissioner of Central Excise, Punchkula</p>	
24	<p>Commissioner of Central Excise, Ghaziabad and</p> <p>Commissioner of Central Excise, Noida</p>	Commissioner of Central Excise (Appeals), Ghaziabad
25	<p>Commissioner of Customs and Central Excise, Goa and</p> <p>Commissioner of Central Excise, Belgaon</p>	Commissioner of Central Excise (Appeals), Goa
26	<p>Commissioner of Central Excise, Guntur and Commissioner of Central Excise, Tirupati</p>	Commissioner of Central Excise (Appeals), Guntur
27	<p>Commissioner of Central Excise, Hyderabad-I and</p> <p>Commissioner of Central Excise, Hyderabad-III</p>	Commissioner of Central Excise (Appeals), Hyderabad-I
28	<p>Commissioner of Central Excise, Hyderabad-II and</p> <p>Commissioner of Central Excise, Hyderabad-IV"</p>	Commissioner of Central Excise (Appeals), Hyderabad-II
29	<p>Commissioner of Central Excise, Bhopal and Commissioner of Central Excise, Indore</p>	Commissioner of Central Excise (Appeals), Indore-I
30	<p>Commissioner of Central Excise, Bhopal</p>	Commissioner of Central

	and Commissioner of Central Excise, Indore	Excise (Appeals), Indore-II
31	Commissioner of Central Excise, Jaipur-I and Commissioner of Central Excise, Jaipur-II	Commissioner of Central Excise (Appeals), Jaipur-I
32	Commissioner of Central Excise, Jaipur-I and Commissioner of Central Excise, Jaipur-II	Commissioner of Central Excise (Appeals), Jaipur-II
33	Commissioner of Central Excise, Jalandhar and Commissioner of Central Excise, Ludhiana	Commissioner of Central Excise (Appeals), Jalandhar
34	Commissioner of Central Excise, Allahabad and Commissioner of Central Excise, Kanpur	Commissioner of Central Excise (Appeals), Kanpur
35	Commissioner of Central Excise, Kolkata-I and Commissioner of Central Excise, Kolkata-V	Commissioner of Central Excise (Appeals), Kolkata-I
36	Commissioner of Central Excise, Kolkata-II and Commissioner of Central Excise, Kolkata-VI	Commissioner of Central Excise (Appeals), Kolkata-II
37	<p>(1)For the Jurisdiction of Commissioner of Central Excise, Haldia</p> <p>Commissioner of Central Excise, Haldia and Commissioner of Central Excise, Kolkata-III</p> <p>(2)For the Jurisdiction of Commissioner of Central Excise, Kolkata-III</p> <p>Commissioner of Central Excise, Haldia and Commissioner of Central Excise, Kolkata-III</p> <p>(3)For the Jurisdiction of Commissioner of Central Excise,</p>	Commissioner of Central Excise (Appeals), Kolkata-III

	<p>Kolkata-VII</p> <p>Commissioner of Central Excise, Kolkata –IV and Commissioner of Central Excise, Kolkata-VII</p>	
38	<p>(1) For the Jurisdiction of Commissioner of Central Excise, Bolpur</p> <p>Commissioner of Central Excise, Bolpur and Commissioner of Central Excise, Siliguri</p> <p>(2) For the Jurisdiction of Commissioner of Central Excise, Siliguri</p> <p>Commissioner of Central Excise, Bolpur and Commissioner of Central Excise, Siliguri</p> <p>(3) For the Jurisdiction of Commissioner of Central Excise, Kolkata-IV</p> <p>Commissioner of Central Excise, Kolkata-IV and</p> <p>Commissioner of Central Excise, Kolkata-VII</p>	Commissioner of Central Excise (Appeals), Kolkata-IV
39	<p>Commissioner of Central Excise, Allahabad and</p> <p>Commissioner of Central Excise, Lucknow</p>	Commissioner of Central Excise (Appeals), Lucknow
40	<p>Commissioner of Central Excise, Jalandhar and</p> <p>Commissioner of Central Excise, Ludhiana</p>	Commissioner of Central Excise (Appeals), Ludhiana
41	<p>Commissioner of Central Excise, Coimbatore and</p> <p>Commissioner of Central Excise, Madurai</p>	Commissioner of Central Excise (Appeals), Madurai
42	<p>(1) For the Jurisdiction of Commissioner of Central Excise,</p>	Commissioner of Central Excise (Appeals), Mangalore

	<p>Belgaon</p> <p>Commissioner of Central Excise, Pune-III and</p> <p>Commissioner of Central Excise, Belgaon</p> <p>(2) For the Jurisdiction of Commissioner of Central Excise, Mysore</p> <p>Commissioner of Central Excise, Mysore and Commissioner of Central Excise, Mangalore</p> <p>(3)For the Jurisdiction of Commissioner of Central Excise, Mangalore</p> <p>Commissioner of Central Excise, Mysore and Commissioner of Central Excise, Mangalore</p>	
43	<p>Commissioner of Central Excise, Meerut-I and</p> <p>Commissioner of Central Excise, Meerut-II</p>	Commissioner of Central Excise (Appeals), Meerut-I
44	<p>Commissioner of Central Excise, Meerut-I and</p> <p>Commissioner of Central Excise, Meerut-II</p>	Commissioner of Central Excise (Appeals), Meerut-II
45	<p>Commissioner of Central Excise, Mumbai-I and</p> <p>Commissioner of Central Excise, Mumbai-V</p>	Commissioner of Central Excise (Appeals), Mumbai-I
46	<p>Commissioner of Central Excise, Mumbai-II and Commissioner of Central Excise, Belapur</p>	Commissioner of Central Excise (Appeals), Mumbai-II
47	<p>Commissioner of Central Excise, Mumbai-III and</p> <p>Commissioner of Central Excise, Raigad</p>	Commissioner of Central Excise (Appeals), Mumbai-III
48	<p>(1)For the Jurisdiction of Commissioner of Central Excise, Mumbai-IV</p>	Commissioner of Central Excise (Appeals), Mumbai-IV

	<p>Commissioner of Central Excise, Mumbai-IV and</p> <p>Commissioner of Central Excise, Thane-II</p> <p>(2)For the Jurisdiction of Commissioner of Central Excise, Thane-I</p> <p>Commissioner of Central Excise, Thane-I and</p> <p>Commissioner of Central Excise, Thane-II</p> <p>(3)For the Jurisdiction of Commissioner of Central Excise, Thane-II</p> <p>Commissioner of Central Excise, Thane-I and</p> <p>Commissioner of Central Excise, Thane-II</p>	
49	<p>Commissioner of Central Excise, Raipur and Commissioner of Central Excise, Nagpur</p>	<p>Commissioner of Central Excise (Appeals), Nagpur</p>
50	<p>Commissioner of Central Excise, Aurangabad and</p> <p>Commissioner of Central Excise, Nasik</p>	<p>Commissioner of Central Excise (Appeals), Nasik</p>
51	<p>Commissioner of Central Excise, Ghaziabad and</p> <p>Commissioner of Central Excise, Noida</p>	<p>Commissioner of Central Excise (Appeals), Noida</p>
52	<p>Commissioner of Central Excise, Jamshedpur and</p> <p>Commissioner of Central Excise, Patna</p>	<p>Commissioner of Central Excise (Appeals), Patna</p>
53	<p>Commissioner of Central Excise, Pune-I and Commissioner of Central Excise, Pune-II</p>	<p>Commissioner of Central Excise (Appeals), Pune-I</p>
54	<p>Commissioner of Central Excise, Pune-I and Commissioner of Central Excise, Pune-II</p>	<p>Commissioner of Central Excise (Appeals), Pune-II</p>
55	<p>Commissioner of Central Excise, Pune-III and</p>	<p>Commissioner of Central Excise (Appeals), Pune-III</p>

	Commissioner of Central Excise, Belgaon	
56	Commissioner of Central Excise, Raipur and Commissioner of Central Excise, Nagpur	Commissioner of Central Excise (Appeals), Raipur-I
57	Commissioner of Central Excise, Raipur and Commissioner of Central Excise, Nagpur	Commissioner of Central Excise (Appeals), Raipur-II
58	Commissioner of Central Excise, Bhavnagar and Commissioner of Central Excise, Rajkot	Commissioner of Central Excise (Appeals), Rajkot
59	Commissioner of Central Excise, Salem and Commissioner of Central Excise, Ranchi	Commissioner of Central Excise (Appeals), Ranchi
60	Commissioner of Central Excise, Salem and Commissioner of Central Excise, Ranchi	Commissioner of Central Excise (Appeals), Salem
61	Commissioner of Central Excise, Dibrugarh and Commissioner of Central Excise, Shillong	Commissioner of Central Excise (Appeals), Guwahati
62	Commissioner of Central Excise, Surat-I and Commissioner of Central Excise, Surat-II	Commissioner of Central Excise (Appeals), Surat-I
63	Commissioner of Central Excise, Surat-I and Commissioner of Central Excise, Surat-II	Commissioner of Central Excise (Appeals), Surat-II
64	Commissioner of Central Excise, Thirunelveli and Commissioner of Central Excise, Tiruchirappalli	Commissioner of Central Excise (Appeals), Thirunelveli
65	Commissioner of Central Excise, Thiruvananthapuram and Commissioner of Central Excise, Tiruchirappalli	Commissioner of Central Excise (Appeals), Thiruvananthapuram
66	Commissioner of Central Excise, Thiruvananthapuram and	Commissioner of Central Excise (Appeals),

	Commissioner of Central Excise, Tiruchirappalli	Tiruchirappalli -I
67	Commissioner of Central Excise, Thiruvananthapuram and Commissioner of Central Excise, Tiruchirappalli	Commissioner of Central Excise (Appeals), Tiruchirappalli -II
68.	Commissioner of Central Excise, Thiruvananthapuram and Commissioner of Central Excise, Tiruchirappalli	Commissioner of Central Excise (Appeals), Tiruchirappalli -III
69.	Commissioner of Central Excise, Vadodara-I and Commissioner of Central Excise,Vadodara-II	Commissioner of Central Excise (Appeals), Vadodara
70.	Commissioner of Central Excise, Daman and Commissioner of Central Excise, Valsad	Commissioner of Central Excise (Appeals), Valsad
71	Commissioner of Central Excise, Vishakhapatnam-I and Commissioner of Central Excise, Vishakhapatnam-II.	Commissioner of Central Excise (Appeals), Vishakhapatnam

F. No. 390/10/2005-JC(BMB) Central Excise

(SHEILA SANGWAN)
Joint Secretary to the Government of India

Copy of Ministry's Notification No. 26/2005 CE (N.T) Dated: 02.05.2005

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, and in super session of the notification of the Government of India, Ministry of Finance (Department of Revenue), No.25/2004-Central Excise (N.T.), dated the 27th September, 2004 published vide G.S.R.643 (E), dated the 27th September, 2004, the Central Board of Excise and Customs hereby specifies the following forms for the purposes of the said rules, namely :-

- (A) for monthly return for production and removal of goods and other relevant particulars and CENVAT credit, the following form shall be used, namely:-

inputs on invoices issued by manufacturers							
Credit availed on inputs on invoices issued by I or II stage dealers							
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							

6. Details of other payments made:

Payments	Amount Paid (Rs.)		Challan				BSR Code	Source document No. & date	
	Account current	Credit account	No.	Date					
(1)	(2A)	(2B)	(3A)	(3B)				(4)	(5)
Arrears of duty under rule 8									
Other arrears of duty									
Interest payment under rule 8									
Other interest payments									
Misc. Payments									

7. Self- assessment memorandum:

- I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- During the month, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).
- During the month, invoices bearing S.No. _____ to S.No. _____ were issued.

Date:

Place:
or

Name and signature of Assessee
Authorised Signatory

ACKNOWLEDGEMENT

M M Y Y Y Y

Return of excisable goods and availment of CENVAT credit for the month of							
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D D M M Y Y Y Y

Date of receipt

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Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.
2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.
3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.
For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.
4. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (8) and (9) of table at serial number 3, the words 'Export under Bond' may be mentioned.
5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

6. 8-digit CETSH Number may be indicated without any decimal point.
7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	m
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimetre(s)	mm
Gram(s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	pa
Kilolitre	kl	Quintal	q
Litre(s)	l	Tonne(s)	t
Thousand in number	Tu	Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (6) of Table at serial number 3, the assessable value means,
- (a) where goods attract advalorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);
 - (b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;
 - (c) in case of goods for which the tariff value is fixed, such tariff value;
 - (d) in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;
 - (e) in case of combination of advalorem and specific duties, the transaction value under section 4 of the Act;
 - (f) in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

- CENVAT- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
- SED- Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
- AED (GSI)- Additional Duty of Excise leviable under Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
- NCCD- National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended).
- AED (TTA)- Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).
- SAED- Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002.
- ADE- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.
- ADE on specified products- ADE on specified products as levied under Clause 85 of the Finance Bill, 2005.
- Education Cess on excisable goods-Education Cess on excisable goods leviable under section 91 read with section 93 of Finance (No. 2) Act, 2004 (23 of 2004).
- Service Tax- Service tax leviable under section 66 of the Finance Act, 1994 (32 of 1994).
- Cess- Cess leviable under different Cess enactments.

10. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED					
AED(GSI)					
NCCD					
AED(TTA)					
SAED					
ADE					

(1)	(2)	(3)	(4)	(5)	(6)

Duty	Notification availed	Serial No. in Notification	Rate of duty	Duty payable (Rs.)	Provisional assessment number (if any)
(7)	(8)	(9)	(10)	(11)	(12)
CENVAT					
Other Duties					

4. Details of duty paid on excisable goods:

Duty code	Credit Account (Rs.)	Account Current (Rs.)	Challan		BSR Code	Total duty paid (Rs.) (2+3)
			No.	date		
(1)	(2)	(3)	(4A)	(4B)	(5)	(6)
CENVAT						
Other Duties						

5. Details of CENVAT credit availed and utilized:

Details of Credit	CEN VAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADE levied under clause 85 of Finance Bill, 2005 (Rs.)	Education Cess on excisable goods (Rs.)	Service Tax (Rs.)	Education Cess on taxable services (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Opening balance							
Credit availed on inputs on invoices issued by manufacturers							
Credit availed on inputs on invoices issued by I or II stage dealers							
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							

6. Details of other payments made:

Payments	Amount Paid (Rs.)		Challan				BSR Code	Source document No. & date	
	Account current	Credit account	No.	Date					
(1)	(2A)	(2B)	(3A)	(3B)				(4)	(5)
Arrears of duty under rule 8									
Other arrears of duty									
Interest payment under rule 8									
Other interest payments									
Misc. Payments									

7. Self- assessment memorandum:

- I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- During the month, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).
- During the month, invoices bearing S.No. _____ to S.No. _____ were issued.

Date:

Place: _____ Name and signature of Assessee
or _____ Authorised Signatory

ACKNOWLEDGEMENT

M M Y Y Y Y

Return of excisable goods and availment of CENVAT credit for the month of									
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D D M M Y Y Y Y

Date of receipt

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Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

2. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.

2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.

3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.

For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

4. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (8) and (9) of table at serial number 3, the words 'Export under Bond' may be mentioned.

5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

6. 8-digit CETSH Number may be indicated without any decimal point.

7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	m
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimetre(s)	mm
Gram(s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	pa
Kilolitre	kl	Quintal	q
Litre(s)	l	Tonne(s)	t
Thousand in number	Tu	Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (6) of Table at serial number 3, the assessable value means,

- where goods attract ad valorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);
- where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;
- in case of goods for which the tariff value is fixed, such tariff value;
- in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;
- in case of combination of advalorem and specific duties, the transaction value under section 4 of the Act;
- in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

CENVAT- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).

SED- Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986).

AED (GSI)- Additional Duty of Excise leviable under Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).

NCCD- National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended).

AED (TTA)- Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).

SAED- Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002.
 ADE- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.
 ADE on specified products- ADE on specified products as levied under Clause 85 of the Finance Bill, 2005.
 Education Cess on excisable goods-Education Cess on excisable goods leviable under section 91 read with section 93 of Finance (No. 2) Act, 2004 (23 of 2004).
 Service Tax- Service tax leviable under section 66 of the Finance Act, 1994 (32 of 1994).
 Cess- Cess leviable under different Cess enactments.

10. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED					
AED(GSI)					
NCCD					
AED(TTA)					
SAED					
ADE					
ADE on specified products levied under clause 85 of Finance Bill,2005					
EDUCATION CESS ON EXCISABLE GOODS					
CESS					

11. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.

12. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (11) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.

13. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (12) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.

14. The details of the challans for duty payment should be mentioned in Table at Sr.No. 4. In Table at S.No.6, separate challans should be used for pre-deposit of duty for the purpose of appellate remedy, for paying dues for approaching Settlement Commission and for other payments.

16. In column (4) of Table at serial number 6, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date.

17. In the Tables at serial numbers 4 and 6, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.

[F.No. 201/58/2004-CX.6]

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

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 rules further to amend the CENVAT Credit Rules, 2004, namely:-

1. (1) These rules may be called the CENVAT Credit (Seventh Amendment) Rules, 2005.
(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,-

- (A) after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(5A) If the capital goods are cleared as waste and scrap, the manufacturer shall pay an amount equal to the duty leviable on transaction value.”.

- (B) in sub-rule (6), for the words, brackets and figure, “sub-rule (5)” at both the places where they occur, the words, brackets and figures, “sub-rule (5) and sub-rule (5A)” shall be substituted.

3. In rule 4 of the said rules,-

- (A) in clause (a) of sub-rule (5), after the words “re-conditioning”, the words “,or for the manufacture of intermediate goods necessary for the manufacture of final products” shall be inserted.

- (B) in sub-rule (6), for the words “Commissioner of Central Excise”, the words “Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be,” shall be substituted.

4. In rule 6 of the said rules, -

- (A) in sub-rule (2), the words “except inputs intended to be used as fuel,” shall be omitted.

- (B) in sub-rule (3), after *Explanation II.*, the following *Explanation* shall be inserted, namely:-

“*Explanation III.*- For the removal of doubts, it is hereby clarified that the credit shall not be allowed on inputs and inputs services used exclusively for the manufacture of exempted goods or exempted services.”.

[F.No.267/1/2004-CX.8]

Neerav Kumar Mallick

Under Secretary to the Government of India

Note.- The principal rules were notified vide notification No. 23/2004-Central Excise (N.T.), dated the 10th September, 2004 and published in the Gazette of India Extraordinary, Part-II, Section 3, sub-section (i) vide number G.S.R. 600(E), dated the 10th September, 2004 and last amended by notification No. 22/2005-Central Excise (N.T.), dated the 13th May, 2005 and published vide number G.S.R. 298(E), dated the 13th May, 2005.