

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

TRADE NOTICE: 23/2007 – CE(NT)

DATED : 21.9.2007.

Sub: Communication of Notification No. 35/2007 – CEx dated  
14.09.2007 (F.No. 354/129/2007-TRU), 36/2007 – CEx dated  
14.09.2007 (F.No. 354/129/2007-TRU) & 37/2007 – CEx (NT)  
dated 17.09.2007 (F.No. 209/11/2005-CX.6)– Regarding.

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Copy of Notification No. 35/2007 – CEx dated 14.09.2007 (F.No. 354/129/2007-TRU), 36/2007 – CEx dated 14.09.2007 (F.No. 354/129/2007-TRU) & 37/2007 – CEx (NT) dated 17.09.2007 (F.No. 209/11/2005-CX.6) 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./-  
(VASA SESHAGIRI RAO)  
ADDITIONAL COMMISSIONER

To

As per mailing list II / III

Copy of the Notification No. 35/2007 – CEx dated 14.09.2007 (F.No. 354/129/2007-TRU)
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G.S.R. (E).— 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 (Ninth Amendment) Rules, 2007.
- (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 9, after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the credit of additional duty of customs levied under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall not be allowed if the invoice or the supplementary invoice, as the case may be, bears an indication to the effect that no credit of the said additional duty shall be admissible;”

(S.Bajaj)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary vide notification No. 23/2004-Central Excise (N.T.), dated the 10<sup>th</sup> September, 2004, G.S.R. 600 (E), dated the 10<sup>th</sup> September 2004, and were last amended vide notification No.33/2007-Central Excise (N.T.), dated the 7<sup>th</sup> September 2007, G.S.R. 579(E), dated the 7<sup>th</sup> September

Copy of the Notification No. 36/2007 – CEx dated 14.09.2007 (F.No. 354/129/2007-TRU)

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 (Fourth Amendment) Rules, 2007.  
(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Excise Rules, 2002 (hereinafter referred to as the said rules), in rule 11, after sub-rule (7), the following provisos shall be inserted, namely:-

“Provided that in case of the first stage dealer receiving imported goods under an invoice bearing an indication that the credit of additional duty of customs levied on the said goods under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall not be admissible, the said dealer shall on the resale of the said imported goods, indicate on the invoice issued by him that no credit of the additional duty levied under sub-section (5) of section 3 of the Customs Tariff Act, 1975 shall be admissible;

Provided further that in case of the second stage dealer receiving imported goods under an invoice bearing an indication that the credit of additional duty of customs levied on the said goods under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall not be admissible, the said dealer shall on the resale of such imported goods, indicate on the invoice issued by him that no credit of the additional duty levied under sub-section (5) of section 3 of the Customs Tariff Act, 1975 shall be admissible.”

(S.Bajaj)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India Extraordinary, vide notification No. 4/2002-Central Excise (N.T.), dated the 1<sup>st</sup> March, 2002, vide G.S.R. 143 (E) dated the 1<sup>st</sup> March, 2002, and were last amended vide notification No. 34/2007-Central Excise (N.T.), dated the 11<sup>th</sup> September, 2007, vide G.S.R.581(E) dated the 11<sup>th</sup> September, 2007.

Copy of the Notification No. 37/2007 – CEx (NT)dated 17.09.2007 (F.No. 209/11/2005-CX.6)

G.S.R. (E).- In exercise of the powers conferred by rule 18 of the Central Excise Rules, 2002, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue, No. 19/2004-CE (N.T) dated the 6<sup>th</sup> September, 2004 published in the Gazette of India, Part II, Section 3, Sub-section (i) Extraordinary, No. 570 (E), dated the 6<sup>th</sup> September, 2004.

In the said notification, in paragraph 2, after clause (g), the following clause, shall be inserted, namely:-

(h) that in case of export of goods which are manufactured by a manufacturer availing the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/99- Central Excise, dated the 8th July, 1999 [G.S.R. 508(E), dated the 8th July, 1999] or No. 33/99- Central Excise, dated the 8th July, 1999 [G.S.R. 509(E), dated the 8th July, 1999] or No. 39/2001-Central Excise, dated the 31st July, 2001 [G.S.R. 565(E), dated the 31st July, 2001] or notification of the Government of India in the erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No.56/2002-Central Excise, dated the 14th November, 2002 [G.S.R. 764(E), dated 14th November, 2002]or No.57/2002-Central Excise, dated the 14th November, 2002 [GSR 765(E), dated the 14th November, 2002] or notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 56/2003-Central Excise, dated the 25th June, 2003 [G.S.R. 513 (E), dated the 25th June, 2003] or 71/2003-Central Excise, dated the 9th September, 2003 [G.S.R.717 (E), dated the 9th September, 2003] or No. 20/2007- Central Excise, dated the 25<sup>th</sup> April, 2007 [G.S.R. 307(E), dated the 25<sup>th</sup> April, 2007], the rebate shall not be admissible under this notification.

(Rahul Nangare)

Under Secretary to the Government of India

Note: The principal notification No. 19/2004-CE(NT), dated the 6<sup>th</sup> September, 2004 was published in the Gazette of India, Part II, Section 3, Sub-section (i) Extraordinary, vide number G.S.R. 570(E) dated the 6<sup>th</sup> September, 2004 and subsequently amended by [notification No.17/2007-Central Excise \(N.T.\)](#), dated the 8<sup>th</sup> March, 2007 vide number G.S.R. 182(E), dated the 8<sup>th</sup> March, 2007.

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