

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
NOTIFICATION  
New Delhi, the 19<sup>th</sup> May, 2015  
No. 14/2015-Central Excise (N.T.)**

**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 (Third Amendment) Rules, 2015.  
(2) They shall come into force with effect from 1<sup>st</sup> of June, 2015.
2. In the CENVAT Credit Rules, 2004, in rule 6, in sub-rule (3), –
  - (a) in clause (i), after the words “goods and”, the words “seven per cent. of value of the” shall be inserted.
  - (b) in the second proviso, for the word “six”, the word “seven” shall be substituted.

**[F. No. 334/5/2015-TRU]**

**(Akshay Joshi)  
Under Secretary to the Government of India**

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 23/2004 - Central Excise (N.T.) dated the 10<sup>th</sup> September, 2004 *vide* number G.S.R. 600(E) dated the 10<sup>th</sup> September, 2004 and last amended *vide* notification No. 12/2015 - Central Excise (N.T.) dated 30<sup>th</sup> April, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), by number G.S.R. 346(E), dated the 30<sup>th</sup> April, 2015.