

[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)

New Delhi, the 17th July, 2015

Notification
No. 35/2015 – Central Excise

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 1/2011-Central Excise, dated the 1st March, 2011 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 116(E), dated the 1st March, 2011, namely: -

In the said notification, in the opening paragraph, for the proviso, the following proviso shall be substituted, namely:-

“Provided that the said excisable goods are manufactured from inputs or by utilising input services on which appropriate duty of excise leviable under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) or additional duty of customs under section 3 of the Customs Tariff Act, 1975 (51 of 1975) or service tax under section 66 of the Finance Act, 1994 (32 of 1994) has been paid and no credit of such excise duty or additional duty of customs on inputs or service tax on input services has been taken by the manufacturer of such goods (and not the buyer of such goods), under the provisions of the CENVAT Credit Rules, 2004.”.

[F. No. 336/4/2015-TRU]

(Akshay Joshi)
Under Secretary to the Government of India

Note.- The principal notification No. 1/2011-Central Excise, dated the 1st March, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.116 (E), dated the 1st March, 2011 and last amended vide notification No.07/2015-Central Excise, dated the 1st March, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.137(E), dated the 1st March, 2015.