

[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. 36/2015 – 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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Central Excise, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 163(E), dated the 17th March, 2012, namely:-

In the said notification, in the ANNEXURE,-

- (a) for condition No. 16, and the entries relating thereto, the following shall be substituted, namely:-

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| “16. | If the said excisable goods are manufactured from inputs or capital goods on which appropriate duty of excise leviable under the First Schedule to the Excise Tariff Act or additional duty of customs under section 3 of the Customs Tariff Act, 1975 (51 of 1975) has been paid and no credit of such excise duty or additional duty of customs on inputs or capital goods has been taken by the manufacturer of such goods (and not the buyer of such goods) under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.”; |
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- (b) in Condition No. 20, in clause (a), for the existing entry the following entry shall be substituted namely:-

“the said excisable goods are manufactured from inputs on which appropriate duty of excise leviable under the First Schedule to the Excise Tariff Act or additional duty of customs under section 3 of the Customs Tariff Act, 1975 (51 of 1975) has been paid and no credit of such excise duty or additional duty of customs on inputs has been taken by the manufacturer of such goods (and not the buyer of such goods), under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.”;

(c) for condition No. 25, and the entries relating thereto, the following shall be substituted, namely:-

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| “25. | If 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 Excise Tariff Act 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 rule 3 or rule 13 of the CENVAT Credit Rules, 2004.” ; |
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(d) for condition No. 52A, and the entries relating thereto, the following shall be substituted, namely:-

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| “52A. | If the said excisable goods are manufactured from inputs or capital goods or by utilising input services on which appropriate duty of excise leviable under the First Schedule to the Excise Tariff Act 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 capital goods or service tax on input services has been taken by the manufacturer of such goods (and not the buyer of such goods), under rule 3 or rule 13 of the CENVAT Credit Rules, 2004.”. |
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[F. No. 336/4/2015-TRU]

(Akshay Joshi)
Under Secretary to the Government of India

Note.- The principal notification No. 12/2012-Central Excise, dated the 17th March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.163(E) dated the 17th March, 2012 and last amended *vide* notification No.32/2015-Central Excise, dated the 4th June, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.456(E), dated the 4th June, 2015.