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Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 25 /2015- Central Excise (N.T)

New Delhi, the 9th December, 2015

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 (Second Amendment) Rules, 2015.

(2) 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 8, for sub-rule (1A), the following sub-rule shall be substituted, namely:

(1A) Notwithstanding anything contained in sub-rule (1), the duty on the clearances in the month of November, 2015, by an assessee in the State of Tamil Nadu, payable by the 5th or the 6th of the December, 2015, as the case may be, shall be paid by the 20th December, 2015.

3. In the said rules, in rule 12, after sub-rule (6), the following sub-rule shall be inserted, namely:

(7) The Central Board of Excise and Customs may, by an order extend the period specified in this rule by such period as deemed necessary under the circumstances of special nature to be specified therein. .

4. In the said rules, in rule 17, after sub-rule (3), the following proviso shall be inserted, namely:-

Provided that the Central Board of Excise and Customs may, by an order extend the period by such period as deemed necessary under the circumstances of special nature to be specified therein. .

[F. No. 201/13/2015-CX.6]

(Santosh Kumar Mishra)
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