



**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi**

Notification No. 35/2008-Central Excise (N.T.)

Dated 24th September, 2008

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 (Amendment) Rules, 2008.
(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 3, in sub-rule (1), after clause (xi), the following proviso shall be inserted, namely :-
"Provided that the CENVAT credit shall be allowed to be taken of the amount equal to central excise duty paid on the capital goods at the time of debonding of the unit in terms of the para 8 of Notification No. 22/2003-Central Excise, published in the Gazette of India, part II, Section 3, Sub-Section(i), vide number G.S.R. 265(E), dated, the 31st March, 2003."

Sd/-
(RAHUL NANGARE)
Under Secretary to the Government of India

(F. No. 267/48/2008-CX.8)

Note : The principal rules were published in the Gazette of India, Part II, Section 3, Sub-Section (i), Extraordinary, vide Notification No. 23/2004-Central Excise (N.T.), dated the 10th September, 2004, vide number, G.S.R. 600 (E), dated the 10th September, 2004, and was last amended by Notification No. 39/2007-Central Excise(N.T) dated the 13th November, 2007, vide number, G.S.R. 709(E), dated the 13th November, 2007.

Member-exporters can avail the Notification No. 23/2004-Central Excise (N.T.), dated the 10th September, 2004 and Notification No. 39/2007-Central Excise (N.T.), dated the 13th November, 2007 from the following Website :

<http://www.cbec.gov.in/excise/cx-act/notfns-2k4/cent23-2k4.htm>

<http://www.cbec.gov.in/excise/cx-act/notfns-2k7/cent39-2k7.htm>