

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

Notification No. 35/2007-Central Excise (N.T.)

Dated 14th September, 2007

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 (Ninth Amendment) Rules, 2007.
(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 9, after sub-rule (1), the following proviso shall be inserted, namely :-
“Provided that the credit of additional duty of customs levied under Sub-Section (5) of Section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall not be allowed if the invoice or the supplementary invoice, as the case may be, bears an indication to the effect that no credit of the said additional duty shall be admissible;”

Sd/-

(S. BAJAJ)

Under Secretary to the Government of India

(F. No. 354/129/2007-TRU)

Note : The principal rules were published in the Gazette of India, Extraordinary vide Notification No. 23/2004-Central Excise (N.T.), dated the 10th September, 2004, G.S.R. 600 (E), dated the 10th September, 2004, and were last amended vide Notification No.33/2007-Central Excise (N.T.), dated the 7th September 2007, G.S.R. 579(E), dated the 7th September, 2007.