

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

Notification No. 36/2007-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), 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 (Fourth Amendment) Rules, 2007.
(2) Save as otherwise provided in these rules, 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 11, after sub-rule (7), the following provisos shall be inserted, namely :-

“Provided that in case of the first stage dealer receiving imported goods under an invoice bearing an indication that the credit of additional duty of customs levied on the said goods under Sub-Section (5) of Section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall not be admissible, the said dealer shall on the resale of the said imported goods, indicate on the invoice issued by him that no credit of the additional duty levied under Sub-Section (5) of Section 3 of the Customs Tariff Act, 1975 shall be admissible;

Provided further that in case of the second stage dealer receiving imported goods under an invoice bearing an indication that the credit of additional duty of customs levied on the said goods under Sub-Section (5) of Section 3 of the Customs Tariff Act, 1975 (51 of 1975) shall not be admissible, the said dealer shall on the resale of such imported goods, indicate on the invoice issued by him that no credit of the additional duty levied under Sub-Section (5) of Section 3 of the Customs Tariff Act, 1975 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. 4/2002-Central Excise (N.T.), dated the 1st March, 2002, vide G.S.R. 143 (E) dated the 1st March, 2002, and were last amended vide Notification No. 34/2007-Central Excise (N.T.), dated the 11th September, 2007, vide G.S.R.581(E) dated the 11th September, 2007.