

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

**Notification No. 33/2007-Central Excise (N.T.)**

Dated 7th 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) These rules may be called the CENVAT Credit (Eighth 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 3, after sub-rule (5B), the following sub-rule shall be inserted, namely :-
- “(5C).- Where on any goods manufactured or produced by an assessee, the payment of duty is ordered to be remitted under rule 21 of the Central Excise Rules, 2002, the CENVAT credit taken on the inputs used in the manufacture or production of said goods shall be reversed.”

Sd/-

(RAHUL NANGARE)

Under Secretary to the Government of India

[F. No. 267/22/2007-CX-6]

**Foot 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, vide GSR 600 (E), dated the 10th September 2004, and were last amended vide Notification No. 32/2007-Central Excise (N.T.), dated the 3rd August, 2007, vide G.S.R.534 (E), dated the 3rd August, 2007.

**Member-exporters can avail the Notification No. 32/2007-Central Excise (N.T.), dated the 3rd August, 2007 from the following links :**

[http://www.ieport.com/central\\_excise/non-tariff/2007/not32.htm](http://www.ieport.com/central_excise/non-tariff/2007/not32.htm)