

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

Notification No. 27/2007-Central Excise (N.T.)

Dated 12th May, 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 (Sixth 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,
 - (i) in sub-rule (1),
 - (a) for clause (via), the following clause shall be substituted, namely :-

“(via) the Secondary and Higher Education Cess on excisable goods leviable under Section 136 read with Section 138 of the Finance Act, 2007
(22 of 2007);”;
 - (b) after clause (x), the following clause shall be inserted, namely :-

“(xa) the Secondary and Higher Education Cess on taxable services leviable under Section 136 read with Section 140 of the Finance Act, 2007
(22 of 2007); and”;
 - (ii) in sub-rule (7), in clause (b),-
 - (a) for sub-clause (iiia), the following sub-clause shall be substituted, namely :-

“(iiia) the Secondary and Higher Education Cess on excisable goods leviable under Section 136 read with Section 138 of the Finance Act, 2007
(22 of 2007);”;
 - (b) after sub-clause (vi), the following sub-clause shall be inserted, namely :-

“(via) the Secondary and Higher Education Cess on taxable services leviable under Section 136 read with Section 140 of the Finance Act, 2007
(22 of 2007); and”;
 - (c) after sub-clause (vii), for the portion beginning with the words “shall be utilized only towards payment of duty of excise” and ending with the words

“after being partially processed or on any output service”, the following shall be substituted, namely :-
“shall be utilised towards payment of duty of excise or as the case may be, of service tax leviable under the said Additional Duties of Excise

(Textiles and Textile Articles) Act, 1978 or the National Calamity Contingent duty leviable under Section 136 of the Finance Act, 2001 (14 of 2001),

or the education cess on excisable goods leviable under Section 91 read with Section 93 of the said Finance (No. 2) Act, 2004 (23 of 2004),

or the Secondary and Higher Education Cess on excisable goods leviable under Section 136 read with Section 138 of the Finance Act, 2007

(22 of 2007) or the additional duty of excise leviable under Section 157 of the Finance Act, 2003 (32 of 2003), or the education cess on taxable services leviable under Section 91 read with Section 95 of the said Finance (No. 2) Act, 2004 (23 of 2004), or the Secondary and Higher Education Cess on taxable services leviable under Section 136 read with Section 140 of the Finance Act, 2007 (22 of 2007), or the additional duty of excise leviable under Section 85 of the Finance Act, 2005 (18 of 2005) respectively, on any final products manufactured by the manufacturer or for payment of such duty on inputs themselves, if such inputs are removed as such or after being partially processed or on any output service”;

(d) for the proviso, the following provisos shall be substituted, namely :-

“Provided that the credit of the education cess on excisable goods and the education cess on taxable services can be utilized, either for payment of the education cess on excisable goods or for the payment of the education cess on taxable services :

Provided further that the credit of the Secondary and Higher Education Cess on excisable goods and the Secondary and Higher Education Cess on taxable services can be utilized, either for payment of the Secondary and Higher Education Cess on excisable goods or for the payment of the Secondary and Higher Education Cess on taxable services.”

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. 26/2007-Central Excise (N.T.), dated the 11th May, 2007, vide G.S.R.(E), dated the 11th May, 2007.

Sd/-

(R. SRIRAM)

Deputy Secretary to the Government of India

[F.No. B1/6/2007-TRU]