

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

**Notification No. 22/2007-Central Excise (N.T.)**

Dated 19th April, 2007

G.S.R. (E) - In exercise of the powers conferred by rule 12 of the Central Excise Rules, 2002 and sub-rule (7) of rule 9 of CENVAT Credit Rules, 2004, the Central Board of Excise and Customs hereby makes the following amendments in the Notification of the Ministry of Finance (Department of Revenue), No. 23/2006-Central Excise (N.T.) dated the 12th October, 2006 published in the Gazette of India vide G.S.R. 630(E), dated the 12th October, 2006 (hereinafter referred to as the said Notification) namely :-

1. In the said Notification,-

(i) for table given at Sr. No. 8 of Form E.R-1, the following table shall be substituted, namely :-

“8. Details of CENVAT credit taken and utilized :-

<i>Details of Credit</i>	<i>CENVAT (Rs.)</i>	<i>AED (TTA) (Rs.)</i>	<i>NCCD (Rs.)</i>	<i>ADE levied under clause 85 of Finance Act, 2005 (Rs.)</i>	<i>Additional duty of Customs levied under Section 3(5) of the Customs Tariff Act, 1975</i>
(1)	(2)	(3)	(4)	(5)	(6)
Opening balance					
Credit taken on inputs on invoices issued by manufacturers					
Credit taken on inputs on invoices issued by I or II stage dealers					
Credit taken on imported inputs					
Credit taken on capital goods on invoices issued by manufacturers or by I or II stage dealers					
Credit taken on imported capital goods					
Credit taken on input services					
Credit taken from inter-unit transfer of credit by a large taxpayer*					
Credit taken under sub-rule(2) of rule 12BB of Central Excise Rules, 2002*					
Total credit available					
Credit utilised for payment of duty on goods					
Credit utilised when inputs or capital goods are removed as such					
Credit utilised for payment of tax on services					
Credit utilised towards inter-unit transfer of credit by a large taxpayer*					
Closing balance					

<b>Education Cess on excisable goods (Rs.)</b>	<b>Secondary and Higher Education Cess on excisable goods (Rs.)</b>	<b>Service Tax (Rs.)</b>	<b>Education Cess on taxable services (Rs.)</b>	<b>Secondary and Higher Education Cess on taxable services” (Rs.)</b>
<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>

(ii) for table given at Sr. No. 6 of Form E.R-3, the following table shall be substituted, namely :-

“6. Details of CENVAT credit taken and utilized :-

<b>Details of Credit</b>	<b>CENVAT (Rs.)</b>	<b>AED (TTA) (Rs.)</b>	<b>NCCD (Rs.)</b>	<b>ADE levied under clause 85 of Finance Act, 2005 (Rs.)</b>	<b>Additional duty of Customs levied under Section 3(5) of the Customs Tariff Act, 1975</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
Opening balance					
Credit taken on inputs on invoices issued by manufacturers					
Credit taken on inputs on invoices issued by I or II stage dealers					
Credit taken on imported inputs					
Credit taken on capital goods on invoices issued by manufacturers or by I or II stage dealers					
Credit taken on imported capital goods					
Credit taken on input services					
Total credit available					
Credit utilised for payment of duty on goods					
Credit utilised when inputs or capital goods are removed as such					
Credit utilised for payment of tax on services					
Closing balance					

<b>Education Cess on excisable goods (Rs.)</b>	<b>Secondary and Higher Education Cess on excisable goods (Rs.)</b>	<b>Service Tax (Rs.)</b>	<b>Education Cess on taxable services (Rs.)</b>	<b>Secondary and Higher Education Cess on taxable services” (Rs.)</b>
<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>

2. In the said Notification,-

(i) in the instructions given at the end of Form E.R-1, at Sr. No. 11, in point (f) after the entry relating to ‘Cess’, the following entry shall be inserted, namely;-

“Secondary & Higher Education Cess on Excisable goods - Secondary and Higher Education Cess on Excisable goods leviable under clause (126) read with clause (128) of the Finance Bill, 2007, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law”.



(ii) in the instructions given at the end of Form E.R-1, in the table specified in Sr. No. 12, after the item relating to "Cess", the following item shall be inserted, namely;-

Secondary and Higher Education Cess on Excisable goods					
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(iii) in the instructions given at the end of Form E.R-3, in the table specified in Sr. No. 9, in point (f) after the entry relating to "Cess", the following entry shall be inserted, namely;-

"Secondary and Higher Education Cess on Excisable goods - Secondary and Higher Education Cess on Excisable goods leviable under clause (126) read with clause (128) of the Finance Bill, 2007, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law".

(iv) in the instructions given at the end of Form E.R-1, in the table specified in Sr. No.10, after the item relating to "Cess", the following item shall be inserted, namely;-

"Secondary and Higher Education Cess on Excisable goods					"
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Sd/-

(Rahul Nangare)

Under Secretary to the Government of India

(F. No. 201/4/2007-CX.6)

**F. No. Coord/13-6/Head of A/c/06-07/Vol-VI/317  
Office of the Principal Chief Controller of Accounts  
Central Board of Excise & Customs  
Ministry of Finance, New Delhi**

Dated the 30th March, 2007

**Collection of Education Cess-Secondary & Higher Education Cess Manually**

A new levy of Secondary and Higher Education Cess of 1% has been imposed in the Budget-2007. The new Head of Accounts to book the same is yet to be opened. Pending finalization of new head of account, it has been decided that wherever collections is made manually, the amounts may be shown separately in the challans reflecting Education Cess and Secondary & Higher Education Cess. Against the amount shown as Secondary & Higher Education cess it may be mentioned that the Account code is yet to be allotted.

This issues with the approval of Principal Chief Controller of Accounts.

Sd/-

(Chandy Andrews)

Chief Controller of Accounts