



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

Notification No. 7/2007-Central Excise (N.T.)

Dated 21st February, 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 (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, (hereinafter referred to as the 'said rules'), in rule 2, in clause (a), in sub-clause(A), in item(i), for the words and figures "heading No.68.02 and sub-heading No.6801.10", the words and figures "heading 6805, grinding wheels and the like, and parts thereof falling under heading 6804" shall be substituted.
3. In the said rules, in rule 3, in sub-rule (7), in clause (c), for the words and figures "sub-heading No. 2504.21 or 2504.31 respectively", the words and figures "tariff items 2515 12 20 and 2515 12 90 respectively" shall be substituted.
4. In the said rules, in rule 4, in sub-rule (2), in clause (b), for the words and figures "heading No. 68.02 and sub-heading No. 6801.10", the words and figures "heading 6805, grinding wheels and the like, and parts thereof falling under heading 6804" shall be substituted.
5. In the said rules, in rule 6, in sub-rule (3), in clause (a),-
 - (i) in item (i), for the words and figures "heading No. 22.04", the word and figures "heading 2207" shall be substituted.
 - (ii) in item (v), for the words and figures "newsprint, in rolls or sheets, falling within heading No. 48.01", the words and figures "newsprint, in rolls, sheets or reels, falling within Chapter 48" shall be substituted.

Sd/-
(RAHUL NANGARE)
Under Secretary to the Government of India

[F.No. 267/05/2007-CX-8]

Note : The principal rules were published in the Gazette of India 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.31/2006-Central Excise (N.T.), dated the 30th December, 2006, vide GSR 781(E), dated the 30th December, 2006.