



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

Notification No. 30/2006-Central Excise (N.T.)

Dated 30th December, 2006

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, 2006.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Excise Rules, 2002, after rule 12C, the following rule, shall be inserted, namely :-

"12CC. Power to impose restrictions in certain types of cases.- Notwithstanding anything contained in these rules, where the Central Government, having regard to the extent of evasion of duty, nature and type of offences or such other factors as may be relevant, is of the opinion that in order to prevent evasion of, and default in payment of, excise duty, it is necessary in the public interest to provide for certain measures including restrictions on a manufacturer, first stage and second stage dealer or an exporter, may by a Notification in the Official Gazette, specify nature of restrictions including suspension of registration in case of a dealer, types of facilities to be withdrawn and procedure for issue of such order by an officer authorized by the Board".

Sd/-

(RAHUL NANGARE)

Under Secretary to the Government of India

(F. No. 224/40/2006-CX. 6)

Note.- The principal rules were published in the Gazette of India vide Notification No. 04/2002-CE (NT), dated the 1st March, 2002 [G.S.R. 143(E), dated the 1st March, 2002], and were last amended vide Notification No. 26/2006-CE (NT), dated 28th December, 2006 vide [G.S.R. 771(E), dated the 28th December, 2006].