

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

Notification No. 13/2006-Central Excise (N.T.)

Dated 1st June, 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) These rules may be called the Central Excise (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, in rule 8, for sub-rule (3A), the following sub-rule, shall be substituted, namely :-
- "(3A) If the assessee defaults in payment of duty beyond thirty

days from the due date, as prescribed in sub-rule (1), then notwithstanding anything contained in said sub-rule (1) and sub-rule (4) of rule 3 of CENVAT Credit Rules, 2004, the assessee shall, pay Excise Duty for each consignment at the time of removal, without utilizing the CENVAT credit till the date the assessee pays the outstanding amount including interest thereon; and in the event of any failure, it shall be deemed that such goods have been cleared without payment of duty and the consequences and penalties as provided in these rules shall follow".

Sd/-

(RAHUL NANGARE)

Under Secretary to the Government of India

[F. No. 224/01/2005-CX.6]

Note : The principal rules were published in the Gazette of India vide Notification number. 4/2002-CE (NT), dated the 1st March, 2002 [GSR 143(E), dated the 1st March, 2002], and were last amended vide Notification number 17/2005-CE (NT), dated 31st March, 2005 vide [GSR 196 (E), dated the 31st March, 2005].