

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

Notification No. 6/2006-Central Excise (N.T.)

Dated 20th March, 2006

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) These rules may be called the CENVAT Credit (Second Amendment) Rules, 2006.
- (2) They shall come into force on the date of publication in the official Gazette.

2. In the Cenvat Credit Rules, 2004 (hereinafter referred to as the said Rules), in rule 3, sub-rule 7, after clause (a), the following proviso shall be inserted, namely :-

“Provided that the CENVAT credit in respect of inputs and capital goods cleared on or after 1st March, 2006 from an export oriented undertaking or by a unit in Electronic Hardware Technology Park or in a Software Technology Park, as the case may be, on which such unit pays excise duty under section 3 of the Excise Act read with serial number 2 of the Notification No. 23/2003-Central Excise dated 31st March, 2003 [G.S.R. 266(E), dated the 31st March, 2003] shall be equal to X multiplied by $\{(1+BCD/400)\}$ multiplied by $(CVD/100)$.”

Sd/-
(S. BAJAJ)

Under Secretary to the Government of India

[F. No. 334/3 /2006-TRU]

Note : The principal rules were notified vide Notification No. 23/2004-Central Excise (N.T.), dated the 10th September, 2004, and published in the Gazette of India Extraordinary vide number G.S.R. 600 (E), the 10th September, 2004 and last amended vide Notification No. 28/2005-Central Excise (N.T.), dated the 7th June, 2005 and published vide number G.S.R. 371(E), dated the 7th June, 2005.