



EEPC INDIA



Explanation, - For the purposes of this notification, -

- (i) "Foreign Trade Policy" means Foreign Trade Policy 2004-2009 published in the notification of the Government of India in the Ministry of Commerce and Industry vide No. 1/2004, dated the 31st August, 2004;
- (ii) "Licensing Authority" means the Director General of Foreign Trade appointed under Section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant a licence under the said Act;
- (iii) "applied rate of duty" means the standard rate of duty specified in the First Schedule to the said Customs Tariff Act with respect to the goods specified in column (2) of the said Table, read with any other notification (for the time being in force) issued in respect of such goods under Sub-Section (1) of Section 25 of the said Customs Act;
- (iv) "applied rate of additional duty" means the additional duty leviable under Section 3 of the said Customs Tariff Act with respect to the goods specified in column (2) of said Table, read with any other notification (for the time being in force) issued in respect of such goods under Sub-Section (1) of Section 25 of the said Customs Act.

*Sd/-*  
(H. K. PRASAD)  
Under Secretary to the  
Government of India

F. No. 605/40/2004-DBK

**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**New Delhi**

**Central Excise**

**Notification No. 18/2004-Central Excise (N.T.)**

Dated 6th September, 2004

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. (i) These rules may be called the Central Excise (Third Amendment) Rules, 2004.
- (ii) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Central Excise Rules 2002, in Rule 17, -
  - (a) for the marginal heading, the following marginal heading shall be substituted, namely :-  
"Removal of goods by a hundred per cent export-oriented undertaking for domestic tariff area -";
  - (b) for sub-rule (1), the following sub-rule shall be substituted, namely :-  
"(1) Where any goods are removed from a hundred per cent export-oriented undertaking to domestic tariff area, such

removal shall be made under an invoice by following the procedure specified in Rule 11, and on payment of appropriate duty before removal of goods by debiting the account current required to be maintained for this purpose or by utilizing the CENVAT credit."

*Sd/-*  
(V. KEZO)  
Under Secretary to the  
Government of India

F. No. 305/70/2004-FTT (Pt. II)

Note : The principal rules were published in the Gazette of India vide Notification No. 4/2002-CE (N.T.), dated 1st March, 2002 [GSR 143(E), dated the 1st March, 2002] and was last amended by Notification No. 11/2004-Central Excise (N.T.), dated the 9th July, 2004 [GSR 428(E), dated the 9th July, 2004].

**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**New Delhi**

**Central Excise**

**Notification No. 24/2004 - Central Excise (N.T.)**

Dated 17th September, 2004

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 to amend the CENVAT Credit Rules, 2004, namely :-

- 1. (1) These rules may be called the CENVAT Credit (Amendment) Rules, 2004.
- (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. Rule 16 of the CENVAT Credit Rules, 2004 shall be re-numbered as Sub-Rule (1) thereof, and after Sub-Rule (1) as so re-numbered, the following Sub-Rule shall be inserted namely :-

“(2) References in any Rule, Notification, Circular, Instruction, Standing Order, Trade Notice or other Order to the CENVAT Credit Rules, 2002 and any provision thereof or, as the case may be, the Service Tax Credit Rules, 2002 and any provision thereof shall, on the commencement of these rules, be construed as references to the CENVAT Credit Rules, 2004 and any corresponding provision thereof.”

*Sd/-*  
(V. SIVASUBRAMANIAN)  
Deputy Secretary to the  
Government of India

F. No. B2/3/2004-TRU

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