

		Telephone No. : 2614 2701 Fax No.2621 7700
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सेवाकर आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF SERVICE TAX

न्यूरी टावर्स, सं : I - 2054 .II एवेन्यू : अण्णा नगर : चेन्नै 040 600 -
NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI - 40

TRADE NOTICE No.33/2013- ST

Dated: 06.01.2014

Subject:- Service Tax – Communication of CBEC's Notification
No.18/2013- Central Excise(N.T) dated 31.12.2013 – Reg.

Copy of CBEC's Notification No.18/2013- Central Excise(N.T) dated 31.12.2013 issued by the Ministry of Finance, New Delhi is communicated for information and necessary action.

2. All the trade associations are requested to bring the contents of the Trade Notice to the attention of their members, the trade and everyone concerned.

(Issued from file: C. No. IV/16/2/2013-STC Tech-Vol.-II)


(R. PERIASAMI)
COMMISSIONER

To

1. All as per mailing list (Both Trade and Department.)
2. Members of the R.A.C.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 18 /2013-Central Excise (N.T.)

New Delhi, the 31th December, 2013
10, Pausha, Saka, 1935

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 (Third Amendment) Rules, 2013.
(2) They shall come into force with effect from the 1st day of March, 2014.
2. In the CENVAT Credit Rules, 2004,-
 - (a) in rule 2, in clause (ij),-
 - (i) the words "a dealer, who purchases the goods directly from" shall be omitted;
 - (ii) in sub-clause (i), for the words, "the manufacturer under the cover of an invoice" the words "a dealer, who purchases the goods directly from the manufacturer under the cover of an invoice" shall be substituted;
 - (iii) for sub-clause (ii), the following sub-clause shall be substituted, namely:-

" (ii) an importer who sells goods imported by him under the cover of an invoice on which CENVAT credit may be taken and such invoice shall include an invoice issued from his depot or the premises of his consignment agent";
 - (b) in rule 9, in sub-rule (1), in clause (a), sub-clauses (ii) and (iii) shall be omitted.

F. No. 267/83/2008-CX.8

(Pankaj Jain)
Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 10th September, 2004, 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 and were last amended vide Notification No. 12/2013-Central Excise (N.T.) dated the 27th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 663 (E), dated the 27th September, 2013.