

[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. 36/2016 - Central Excise (N.T.)

New Delhi, the 26th July, 2016

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 (Eighth Amendment) Rules, 2016.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the CENVAT Credit Rules, 2004 (hereinafter referred to as the said rules), -

- (A) in rule 2, in clause (naa), for sub-clause (i), the following shall be substituted, namely:-

“(i) in relation to articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the First Schedule to the Excise Tariff Act, includes a person who is liable to pay duty of excise leviable on such goods under sub-rule (1) of rule 9 of the Articles of Jewellery (Collection of Duty) Rules, 2016;”

(ia) in relation to articles of precious metals falling under heading 7114 of the First Schedule to the Excise Tariff Act, includes a person who is liable to pay duty of excise leviable on such goods under sub-rule (1) of rule 12AA of the Central Excise Rules, 2002;”

- (B) in rule 4, in sub-rule (2), in clause (a), in the Explanation, for item (i), the following item shall be substituted, namely:-

“(i) an assessee engaged in the manufacture of articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the First Schedule of the Excise Tariff Act, shall be eligible, if his aggregate value of clearances of all

excisable goods for home consumption in the preceding financial year, computed in the manner specified in the said notification, did not exceed rupees fifteen crore;”.

[F. No. 354/25/2016 –TRU (Pt.-I)]

(Anurag Sehgal)

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), 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 last amended, vide, notification No. 28/2016- Central Excise (N.T.), dated the 26th May, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R. 555(E) , dated the 26th May, 2016.