

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. (1) These rules may be called the Central Excise (Amendment) Rules, 2011.  
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Excise Rules, 2002,-

- (i) in rule 4, after sub-rule (1), the following shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), every person who gets the goods, falling under Chapter 61 or 62 or 63 of the First Schedule to the Tariff Act, produced or manufactured on his account on job work, shall pay the duty leviable on such goods, at such time and in such manner as is provided under these rules, as if such goods have been manufactured by such person:

Provided that such person may authorize the job worker to pay the duty leviable on such goods on his behalf and the job worker so authorized may undertake to discharge all liabilities and comply with all the provisions of these rules:

*Explanation.-* For the purposes of this sub-rule, the expression "job worker" means a person engaged in manufacture, or undertaking any process on behalf and under the instructions of such person for manufacturing, from any inputs or goods supplied by such person or by any other person authorized by such person so as to complete a part or whole of the process resulting ultimately in the manufacture of goods falling under chapters 61 or 62 or 63 of the First schedule to the Tariff Act, and the term "job work" shall be construed accordingly.”;

- (ii) after rule 12 CC, the following shall be inserted, namely:-

“12 D. **Application of the rules.**— The provisions of these rules shall apply to a person who is liable to pay the duty or duties of excise leviable on goods falling under Chapter 61 or 62 or 63 of the First Schedule to the Tariff Act under sub-rule (1A) of rule 4 as if such goods have been manufactured by him.”.

[F. No. 334/3/2011 –TRU]



(Sanjeev Kumar Singh)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India vide notification No. 4/2002-Central Excise (N.T.), dated the 1st March, 2002, vide GSR 143 (E) dated the 1<sup>st</sup> March, 2002, and were last amended by notification No. 20/2010-Central Excise (N.T.), dated the 18<sup>th</sup> May, 2010, vide G.S.R. 417 (E) dated the 18<sup>th</sup> May, 2010.