

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. (a) These rules may be called the CENVAT Credit (Second Amendment) Rules, 2011.
(b) They shall come into force on the date of their publication in the Official Gazette.
2. In the CENVAT Credit Rules, 2004,
 - (i) in rule 2, in clause (naa), in sub-clause (i), for the words and figures “jewellery falling under heading 7113” the words and figures “jewellery or other articles of precious metals falling under heading 7113 or 7114 as the case may be” shall be substituted;
 - (ii) in rule 4, in sub-rule (1), in the first proviso for the words and figures “jewellery falling under heading 7113” the words and figures “jewellery or other articles of precious metals falling under heading 7113 or 7114 as the case may be” shall be substituted.

[F. No. B-1/3/2011 –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. 23/2004-Central Excise (N.T.), dated the 10th September 2004, vide GSR 600(E), dated the 10th September, 2004, and were last amended by notification No. 3/2011-Central Excise (N.T.), dated the 1st March, 2011, vide G.S.R. 134 (E) dated the 1st March, 2011.