

[(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)

New Delhi, dated 17th March, 2012

Notification No. 10/2012-Central Excise (N.T.)

G.S.R. (E)- In exercise of the powers conferred by sub-sections (2) and (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Chewing Tobacco and Un-manufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010, namely:-

1. (1) These rules may be called the Chewing Tobacco and Un-manufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Amendment Rules, 2012.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Chewing Tobacco and Un-manufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010, -

(1) in rule 9, in the second proviso, for the word, figures and letters "section 11 AB", word, figures and letters "section 11AA" shall be substituted.

(2) in rule 16, -

- (i) for the words "chewing tobacco", wherever they occur, the words "chewing tobacco and Jarda scented tobacco" shall be substituted;
- (ii) in sub-rule (6),-
 - (a) for the words and letters "Where the CENVAT credit has been taken or utilised wrongly, the same", the words and letters "where the CENVAT credit has been taken and utilised wrongly, the same" shall be substituted;
 - (b) for the word, figures and letters 'and 11 AB', word, figures and letters "and 11AA" shall be substituted.

[F.No. 334/1/2012-TRU]



(Raj Kumar Digvijay)
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 27th February, 2010 *vide* notification No. 11/2010-Central Excise (N.T.), dated the 27th February, 2010, [G.S.R.127 (E), dated the 27th February, 2010] and were last amended *vide* notification number 18/2010-CE (NT), dated the 13th April, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (1), *vide* number G.S.R 320(E) dated 13th April, 2010.