

[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. 21/2014-Central Excise (N.T.)

New Delhi, the 11th July, 2014

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 (Sixth Amendment) Rules, 2014.

(2) Save as otherwise provided in these rules, they shall come into force on 11th day of July, 2014.
2. In the CENVAT Credit Rules, 2004 (herein after referred to as the said rules), in rule 2, after clause (q), the following clause shall be inserted, namely -
'(qa) "place of removal" means-
 - (i) a factory or any other place or premises of production or manufacture of the excisable goods;
 - (ii) a warehouse or any other place or premises wherein the excisable goods have been permitted to be deposited without payment of duty;
 - (iii) a depot, premises of a consignment agent or any other place or premises from where the excisable goods are to be sold after their clearance from the factory,

from where such goods are removed;'
3. In the said rules, in rule 4, -
 - (a) in sub-rule (1), after the second proviso, the following proviso shall be inserted with effect from first day of September 2014, namely :-

“Provided also that the manufacturer or the provider of output service shall not take CENVAT credit after six months of the date of issue of any of the documents specified in sub- rule (1) of rule 9.”;

(b) in sub-rule (7),-

(i) for the first and second provisos the following provisos shall be substituted, namely:-

“Provided that in respect of input service where whole of the service tax is liable to be paid by the recipient of service, credit shall be allowed after the service tax is paid:

Provided further that in respect of an input service, where the service recipient is liable to pay a part of service tax and the service provider is liable to pay the remaining part, the CENVAT credit in respect of such input service shall be allowed on or after the day on which payment is made of the value of input service and the service tax paid or payable as indicated in invoice, bill or, as the case may be, challan referred to in rule 9:

Provided also that in case the payment of the value of input service and the service tax paid or payable as indicated in the invoice, bill or, as the case may be, challan referred to in rule 9, except in respect of input service where the whole of the service tax is liable to be paid by the recipient of service, is not made within three months of the date of the invoice, bill or, as the case may be, challan, the manufacturer or the service provider who has taken credit on such input service, shall pay an amount equal to the CENVAT credit availed on such input service and in case the said payment is made, the manufacturer or output service provider, as the case may be, shall be entitled to take the credit of the amount equivalent to the CENVAT credit paid earlier subject to the other provisions of these rules :”

(ii) after the fifth proviso, the following proviso shall be inserted with effect from first day of September, 2014, namely :-

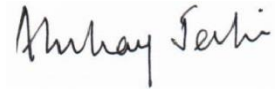
“Provided also that the manufacturer or the provider of output service shall not take CENVAT credit after six months of the date of issue of any of the documents specified in sub-rule (1) of rule 9.”.

4. In rule 6 of the said rules, in sub-rule (8), after clause (b), the following proviso shall be inserted, namely;

“Provided that if such payment is received after the specified or extended period allowed by the Reserve Bank of India but within one year from such period, the service provider shall be entitled to take the credit of the amount equivalent to the CENVAT credit paid earlier in terms of sub rule (3) to the extent it relates to such payment, on the basis of documentary evidence of the payment so received.”.

5. In rule 12A of the said rules, in sub-rule (4), for the words “available with one of his registered manufacturing premises”, the words, figures and letter “taken, on or before the 10th July, 2014, by one of his registered manufacturing premises ” shall be substituted.

[F.No. 334/15/2014-TRU]



(Akshay Joshi)

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 last amended *vide* notification No. 15/2014 - Central Excise (N.T.) dated 21st March 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), by number G.S.R. 203 (E), dated the 21st March, 2014.