

[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. 10/2015 - Central Excise (N.T.)**

New Delhi, the 1<sup>st</sup> March, 2015

G.S.R. (E).— In pursuance of rule 12CCC of the Central Excise Rules, 2002 and rule 12AAA of the CENVAT Credit Rules, 2004, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue, No. 16/2014-Central Excise (N.T.), dated the 21<sup>st</sup> March, 2014, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 204(E), dated the 21<sup>st</sup> March, 2014, namely:-

1. In the said notification, -
  - (a) in the opening paragraph, for the words “where a manufacturer,” , the words “where a manufacturer, registered importer,” shall be substituted;
  - (b) in paragraph 2, —
    - (i) in sub-paragraph (2), for the words “Where a first stage” , the words “Where a registered importer, first stage” shall be substituted;
    - (ii) in sub-paragraph (3), for the words “the said dealer” , the words “the said registered importer or dealer” shall be substituted;
    - (iii) in sub-paragraph (5), for the words “If a manufacturer,” , the words “If a manufacturer, registered importer,” shall be substituted.
2. This notification shall come into force on the 1<sup>st</sup> day of March, 2015.

[F. No. 334/5/2015- TRU]

(Prmod Kumar)  
Under Secretary to the Government of India

**Note:** - The principal notification was published in the Gazette of India, Extraordinary, part II, section 3, sub-section (i) *vide* number G.S.R. 204(E) dated 21<sup>st</sup> March, 2014.