

[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. 27/2016 – Central Excise (N.T.)

New Delhi, the 14<sup>th</sup> May, 2016

G.S. R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), section 94 of the Finance Act, 1994 (32 of 1994) read with section 162 of the Finance Act, 2016 (28 of 2016), 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, 2016.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the CENVAT Credit Rules, 2004, in rule 3, in sub-rule (4), in ninth proviso, for the words, figures and brackets “sub-clause (1) of clause 159 of the Finance Bill, 2016”, the words, figures and brackets “sub-section (1) of section 162 of the Finance Act, 2016” shall be substituted.

[F.No.334/8/2016 -TRU]

(Anurag Sehgal)  
Under Secretary

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 23/2004 – Central Excise (N.T.), dated the 10<sup>th</sup> September, 2004, *vide* number G.S.R. 600 (E), dated the 10<sup>th</sup> September, 2004 and last amended *vide* notification No. 24/2016 - Central Excise (N.T.), dated the 13<sup>th</sup> April, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 422 (E), dated the 13<sup>th</sup> April, 2016.