

NOTIFICATION NO

25/ 2010-Central Excise (N.T.), Dated : June 22, 2010

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 (Second Amendment) Rules, 2010.

(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 2, in clause (a), after sub-clause (B), the following sub-clause shall be inserted, namely:-

“(C) dumpers or tippers, falling under Chapter 87 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), registered in the name of provider of output service for providing taxable services as specified in sub-clauses (zzza) and (zzzy) of clause (105) of section 65 of the said Finance Act;” .

F.No. 354/ 33/ 2009 – TRU/Pt.I

(K.S.V.V. Prasad)
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, published vide G.S.R. 600(E), dated the 10th September, 2004 and last amended by Notification No. 21/2010-Central Excise (N.T.) dated 18 th May 2010, published vide G.S.R. 416(E), dated the 18 th May 2010.