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Ministry of Finance (Deptt. of Revenue), Noti. No. G.S.R. 371(E), No. 28/2005-Central Excise (N.T.), dated June 7, 2005, published in the Gazette of India, Extra., Part II, Section 3(i), dated 7th June, 2005, p. 22, No. 241 [F. No. B-1/6/2005-TRU]

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 (Eighth Amendment) Rules, 2005.

(2) They shall come into force on the 16th day of June, 2005.

2. In the CENVAT Credit Rules, 2004, in Rule 9,—

(i) in sub-rule (1), in clause (e), for the word, brackets and figures “and (iv)”, the brackets, figures and word “, (iv) and (v)” shall be *substituted*;

(ii) for sub-rule (10), the following sub-rule shall be *substituted*, namely:—

“(10) The input service distributor, shall furnish a half yearly return in such form as may be specified, by notification, by the Board, giving the details of credit received and distributed during the said half year to the jurisdictional Superintendent of Central Excise, not later than the last day of the month following the half year period.”.