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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Notification
No. 21/2016- Central Excise (N.T)

New Delhi, the 1st March, 2016

G.S.R. (E). In exercise of the powers conferred by rule 18 of the Central Excise Rules, 2002, the Central Government hereby makes the following further amendments in the notification number 21/2004-Central Excise (N.T.), dated the 6th September, 2004, in the Ministry of Finance, Department of Revenue, namely: -

In the said notification,-

- (a) the paragraph (1), shall be numbered as (1A) thereof, and after the paragraph (1A) as so renumbered the following paragraph shall be inserted, namely:-

“(1B) The declaration filed under paragraph (1A) shall be accompanied by a Chartered Engineer’s certificate in respect of correctness of the ratio of input and output where a copy of the Standard Input Output Norms notified by Director General of Foreign Trade, Ministry of Commerce, if fixed, is made available to the Chartered Engineer before obtaining the certificate, in respect of goods manufactured or processed.” ;

- (b) for paragraph (2), the following paragraph shall be substituted, namely:-

“(2) Approval of declaration.- The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise may grant permission to the applicant for manufacture or processing and export of finished goods before commencement of export of such goods on the basis of certificate issued by the Chartered Engineer and the declaration filed under paragraph(1A);

Explanation: In case of doubt in respect of the correctness of such declaration, the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, may visit the factory and verify correctness of such declaration filed.” ;

- (c) in paragraph (3),-

- (i) in the proviso , for the words, letters and figures “the CENVAT Credit Rules, 2002”, the words, letters and figures “the CENVAT Credit Rules, 2004” shall be substituted ;

- (ii) after the proviso, the following proviso shall be inserted, namely :-

“Provided further that no CENVAT credit shall be availed by the manufacturer or the processor.” ;

(d) in paragraph (6), for the words “ shall be lodged ” the following words, figures and letter shall be substituted, namely;

“ shall be lodged, before the expiry of the period specified under section 11B of the Central Excise Act, 1944(1 of 1944),” ;

(e) in Form ARE-2, for the words, letters and figures “the CENVAT Credit Rules, 2002” wherever they occur, the words, letters and figures “the CENVAT Credit Rules, 2004” shall be substituted.

2. This notification shall come into force on the 1st March, 2016.

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

(Mohit Tewari)

Under Secretary to the Government of India

Note: The principal notification number 21/2004 - Central Excise (N.T.), dated the 6th September 2004 was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i) vide number G.S.R. 572 (E), dated the 6th September 2004, and was last amended vide notification No. 02/2012 Central Excise (N.T.), dated 22nd February 2012, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i), vide number G.S.R 100(E), dated the 22nd February, 2012.