

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**Notification No. 09/2014 - Central Excise (N.T.)**

New Delhi, the 28<sup>th</sup> February, 2014

9, Phalgun, Saka, 1935

G.S.R. (E). - 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 (Fourth Amendment) Rules, 2014.
- (2) They shall come into force from the 1<sup>st</sup> day of April, 2014.
2. In the CENVAT Credit Rules, 2004, in rule 9, in sub-rule (8), -
  - (a) after the words "second stage dealer" , the words "or a registered importer" shall be inserted;
  - (b) in the proviso, after the words "second stage dealer" , the words "or registered importer" shall be inserted.

F. No. 267/07/2014-CX.8

(Pankaj Jain)  
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 10<sup>th</sup> September, 2004, 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. 05/2014 - Central Excise (N.T.) dated the 24<sup>th</sup> February, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 108 (E), dated the 24<sup>th</sup> February, 2014.*