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EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**Notification No. 12 /2013-CE (NT)**

New Delhi, the 27<sup>th</sup> September, 2013

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 (Second Amendment) Rules, 2013.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 3 of the CENVAT Credit Rules, 2004, for sub-rule (5A), the following sub-rule shall be substituted-

" (5A) (a) If the capital goods, on which CENVAT credit has been taken, are removed after being used, the manufacturer or provider of output services shall pay an amount equal to the CENVAT Credit taken on the said capital goods reduced by the percentage points calculated by straight line method as specified below for each quarter of a year or part thereof from the date of taking the CENVAT Credit, namely:-

(i) for computers and computer peripherals:

for each quarter in the first year @ 10%
for each quarter in the second year @ 8%
for each quarter in the third year @ 5%
for each quarter in the fourth and fifth year @ 1%

(ii) for capital goods, other than computers and computer peripherals @ 2.5% for each quarter:

**Provided** that if the amount so calculated is less than the amount equal to the duty leviable on transaction value, the amount to be paid shall be equal to the duty leviable on transaction value.

**(b)** If the capital goods are cleared as waste and scrap, the manufacturer shall pay an amount equal to the duty leviable on transaction value."

F. No. 267/42/2012-CX.8

(Vikas Kumar)

Director 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. 3/2013-Central Excise (N.T.) dated the 1<sup>st</sup> March, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 150(E), dated the 1<sup>st</sup> March, 2013.*