

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Notification No 14/2013 - Central Excise (N.T.)

New Delhi, the 22nd November, 2013

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G.S.R. (E). - In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules to further amend the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000, namely:-

1. (1) These rules may be called the Central Excise Valuation (Determination of Price of Excisable Goods) Amendment Rules, 2013.

(2) They shall come into force with effect from the 1st day of December, 2013.

2. In the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 (hereinafter referred to as the said rules), for rule 8, the following rule shall be substituted, namely:-

"8. Where whole or part of the excisable goods are not sold by the assessee but are used for consumption by him or on his behalf in the production or manufacture of other articles, the value of such goods that are consumed shall be one hundred and ten per cent of the cost of production or manufacture of such goods."

3. In the said rules, in rule 9, for the words "When the assessee so arranges that the excisable goods are not sold by an assessee except to or through a person who is related in the manner specified in any of the sub-clauses (ii), (iii) or (iv) of clause (b) of sub-section (3) of section 4 of the Act, the value of the goods shall be the normal transaction value", the words "Where whole or part of the excisable goods are sold by the assessee to or through a person who is related in the manner specified in any of the sub-clauses (ii), (iii) or (iv) of clause (b) of sub-section (3) of section 4 of the Act, the value of such goods shall be the normal transaction value" shall be substituted.

4. In the said rules, in rule 10, for the words "When the assessee so arranges that the excisable goods are not sold by him except to or through an inter-connected undertaking, the value of goods shall be determined in the following manner, namely:- " the words "Where whole or part of the excisable goods are sold by the assessee to or through an inter-connected undertaking, the value of such goods shall be determined in the following manner, namely:- " shall be substituted.

F. No. 6/12/2009-CX-1

(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) vide notification No. 45/2000-Central Excise (N.T.), G.S.R. 575(E), dated the 30th June, 2000 and was last amended vide notification No. 9/2007 - C.E. (N.T.), G.S.R 149 (E), dated the 1st March, 2007.