[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

## Government of India

Ministry of Finance

## (Department of Revenue)

## New Delhi the

# Notification No. 20/2011 -Central Excise (N.T.)

# New Delhi, the 13 <sup>th</sup> September, 2011

G.S.R. (E)- In exercise of the powers conferred by rule 12 of the Central Excise Rules, 2002 and sub-rule (7) of rule 9 of CENVAT Credit Rules, 2004, the Central Board of Excise and Customs hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.16/2011-Central Excise (N.T), dated the 18 <sup>th</sup> July, 2011 published in the Gazette of India, Part II, Section 3, Sub-section (i) vide number G.S.R. 541(E), dated the 18 <sup>th</sup> July, 2011, namely: -

In the said notification,-

(I) in Form E.R-1,-

(i) for the table given at serial number 3 and the entries relating thereto, the following serial number and the table shall be substituted, namely :-

"3. Details of the manufacture, clearance and duty payable.-

CETSH NO.	Description of goods		Opening	Quantity manufactured	Quantity cleared	Closing	Assessable Value
			balance			balance	(Rs.)
(1)	(2)	(3)	(3A)	(4)	(5)	(5A)	(6)

Duty	Notification availed	Serial number in		-	Duty payable	Provisional assessment number (if any)
(7)	(8)	(9)	(10)	(11)	(12)	(13)
CENVAT						
Other						
Duties"						

(ii) for the table given at serial number 8 and the entries relating thereto, the following serial number and the table shall be substituted, namely:-

"8. Details of CENVAT credit taken and utilised.-

SI. Nc	Details of credit	CENVAT (Rs)	(TTA) (Rs)	NCCD (Rs)	ievied under section 85 of Finance Act, 2005 (Rs)	levied under section 3 (5) of the Customs Tariff Act, 1975 (Rs)	Cess on excisable goods (Rs)	and Higher Education Cess on Excisable goods (Rs)	Tax (Rs)	Education Cess on taxable services (Rs)	Education Cess on Taxable services (Rs)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Opening balance										
2	Credit taken on inputs on invoices issued by manufacturers										
3	Credit taken on inputs on invoices issued by I <sup>st</sup> or II <sup>nd</sup> stage dealers										
4	Credit taken on imported inputs										

		 	-	-2		2	
	Credit taken on						
	capital goods on						
-	invoices issued by						
5	manufacturers or by I						
	<sup>st</sup> or II <sup>nd</sup> stage						
	dealers						
_	Credit taken on						
6	imported capital						
	goods						
_	Credit taken on input						
1	services						
	Credit taken from						
	inter-unit transfer of						
8	credit by a large						
	taxpayer*						
	Credit taken under						
9	sub-rule(2) of rule						
9	12BB of Central						
	Excise Rules, 2002*						
10	Total credit available						
	Credit utilised for						
11	payment of duty on						
	goods						
	Credit utilised when						
12	inputs or capital						
12	goods are removed						
	as such						
	Credit utilised for						
	payment of amount in						
13	terms of Rule 6 of						
	CENVAT Credit						
	Rules, 2004.	 					
14	Credit utilised for						
	other payment	 				 	
4-	Credit utilised for						
15	payment of tax on						
	services	 				 	
	Credit utilised						
16	towards inter-unit						
	transfer of credit by a						
	large taxpayer*	 				 ļ	
17	Closing balance"						

(iii) in the table given at serial number 9, after the last row, the following row shall be inserted, namely:-

# "Total";

(iv) after instruction number 3 and the entries relating thereto, the following instruction shall be inserted, namely:-

"3A. The term 'CENVAT' used at serial numbers 3,6 and 8 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses, etc.";

(v) in instruction number 11, in item (f), after the entry relating to "Cess", the following entry shall be inserted, namely;-

"Secondary & Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007";

(vi) in the instruction number 12, after the item "Cess", the following item shall be inserted, namely;-

"Secondary and Higher Education Cess on Excisable goods";

(vii) in the instruction number 17, after the words "source document number and date.", the words, "Miscellaneous payment includes penalty, redemption fine, and pre-deposit" shall be inserted.

(i) for the table given at serial number 3 and the entries relating thereto, the following serial number and the table shall be substituted, namely :-

"3. Details of the manufacture, clearance and duty payable.-

CETSH NO.	Description of goods		Opening	Quantity manufactured	Quantity cleared	Closing	Assessable Value (Rs.)
			balance			balance	(13.)
(1)	(2)	(3)	(3A)	(4)	(5)	(5A)	(6)

1)(1)(1)		Serial number in		-	Duty payable	Provisional assessment number (if any)
(7)	(8)	(9)	(10)	(11)	(12)	(13)
CENVAT						
Other						
Duties"						

(ii) for the table given at serial number 6 and the entries relating thereto, the following serial number and the table shall be substituted, namely:-

"6. Details of CENVAT credit taken and utilised.-

SI. Nc	Details of credit	CENVAT (Rs)	AED (TTA) (Rs)	NCCD (Rs)	under section	section 3 (5) of	Cess on excisable goods (Rs)	Secondary and Higher Education Cess on Excisable goods (Rs)	Service Tax	Education Cess on taxable services (Rs)	Secondary and Higher Education Cess on Taxable services (Rs)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Opening balance										
	Credit taken on inputs										
2	on invoices issued by										
	manufacturers										
	Credit taken on inputs										
3	on invoices issued by										
3	I <sup>st</sup> or II <sup>nd</sup> stage										
	dealers										
4	Credit taken on										
4	imported inputs										
	Credit taken on										
	capital goods on										
5	invoices issued by										
5	manufacturers or by I										
	<sup>st</sup> or II <sup>nd</sup> stage										
	dealers										
	Credit taken on										
6	imported capital										
	goods										
7	Credit taken on input										
	services										
8	Total credit available										
	Credit utilised for										
9	payment of duty on										
	goods										
	Credit utilised when										
10	inputs or capital										
	goods are removed										
	as such										

11	Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.					
12	Credit utilised for other payments					
	Credit utilised for payment of tax on services					
14	Closing balance"					

(iii) in the table given at serial number 7, after the last row, the following row shall be inserted, namely:-

"Total";

(iv) after the instruction number 3 and the entries relating thereto, the following instruction shall be inserted, namely:-

"3A. The term 'CENVAT' used at serial numbers 3, 4 and 6 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses etc.";

(v) in the instruction number 9, in item (f), after the entry relating to "Cess", the following entry shall be inserted, namely;-

"Secondary and Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007";

(vi) in the instruction number 10, after the item "Cess", the following item shall be inserted, namely;-

"Secondary and Higher Education Cess on

Excisable goods";

(vii) in the instruction number 14, after the words "source document number and date." the words "Miscellaneous payment includes penalty, redemption fine, and pre-deposit" shall be inserted.

(III) for the figures, letters and the words "1 <sup>st</sup> day of October, 2011", the figures, letters and the words "1 <sup>st</sup> day of January, 2012" shall be substituted.

[F.No. 201/06/2010-CX-6]

(V.P.Singh)

Under Secretary to the Government of India

**Note -** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 16/2011-Central Excise (N.T.), dated the 18 <sup>th</sup> July,2011 vide number G.S.R. 541 (E), dated the 18 <sup>th</sup> July, 2011.