

Government of India

Ministry of Finance

Department of Revenue

Notification No. 21/2011-Central Excise (N.T)

New Delhi, dated 14th September, 2011

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 further to amend the Central Excise Rules, 2002, namely :-

1. Short title and commencement.- (1) These rules may be called the Central Excise(Fourth Amendment) Rules, 2011.

(2) They shall come into force on the 1st day of October, 2011.

2. In the Central Excise Rules, 2002, -

(a) in rule 12, -

(i) in sub-rule (1), the fourth proviso shall be omitted;

(ii) in sub-rule (2), the proviso to clause (a) shall be omitted;

(iii) after sub-rule (4), the following sub-rule shall be inserted, namely :-

"(5) Every assessee other than assessees availing the exemption under notification No. 49/2003-Central Excise, dated the 10th June 2003 or notification No. 50/2003-Central Excise, dated the 10th June 2003, shall file electronically the return or the statement, as the case may be, specified in this rule."

(b) in rule 17,-

(i) in sub-rule (3), after the words "The unit shall," the word "electronically" shall be inserted.

(ii) the proviso to sub-rule (3) shall be omitted.

F.No. 201/10/2011-CX.6

(V.P.Singh)

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 1st March, 2002 vide Notification No. 4/2002-Central Excise (N.T) dated the 1st March, 2002, [GSR 143(E), dated the 1st March, 2002] and were last amended, vide Notification No. 19/2011-Central Excise (N.T) dated 28th July, 2011.