

Government of India

Ministry of Finance

Department of Revenue

**Notification No.22 /2012--Central Excise (N.T.)**

New Delhi, dated,30<sup>th</sup> March, 2012

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 ( Third Amendment) Rules, 2012.

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

2. In the Central Excise Rules, 2002 ( hereinafter referred to as the principal rules),-

(i) in rule 7, in sub-rule (4), words, figures and letters 'or section 11 AB' shall be omitted.

(ii) in rule 11 of the principal rules, in the Explanation, for "CENVAT Credit Rules, 2002", "CENVAT Credit Rules, 2004" shall be substituted.

(iii) in rule 22 of the principal rules, for sub-rule (3), the following sub-rule shall be substituted, namely:-

"(3) Every assessee, and first stage and second stage dealer shall, on demand make available to the officer empowered under sub-rule (1) or the audit party deputed by the Commissioner or the Comptroller and Auditor- General of India, or a cost accountant or chartered accountant nominated under section 14 A or section 14 AA of the Act,-

(i) the records maintained or prepared by him in terms of sub-rule (2);

(ii) the cost audit reports, if any, under section 233B of the Companies Act, 1956(1 of 1956); and

(iii) the income-tax audit report, if any, under section 44 AB of the Income-tax Act, 1961 (43 of 1961),

for the scrutiny of the officer or the audit party or the cost accountant or chartered accountant, within the time limit specified by the said officer or the audit party or the cost accountant or chartered accountant, as the case may be".

F No.267/21/2012-CX-8

F.No.201/09/2012-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 1<sup>st</sup> March, 2002, vide Notification No. 4/2002-Central Excise (N.T), dated the 1<sup>st</sup> March, 2002, [GSR 143(E), dated the 1<sup>st</sup> March, 2002] and were last amended, by Notification No. 8/2012-Central Excise (N.T) dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 172E dated 17<sup>th</sup> March, 2012.*