

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No.22/2015-Central Excise (N.T.)

New Delhi, the 29th October, 2015

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 (Fifth Amendment) Rules, 2015.

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

2. In the CENVAT Credit Rules, 2004 (hereinafter referred to as the said rules), in rule 3, in sub-rule (7), in clause (b), after the fifth proviso, the following proviso shall be inserted, namely:-

Provided also that the credit of Education Cess and Secondary and Higher Education Cess paid on inputs or capital goods received in the premises of the provider of output service on or after the 1st day of June, 2015 can be utilized for payment of service tax on any output service:

Provided also that the credit of balance fifty per cent. Education Cess and Secondary and Higher Education Cess paid on capital goods received in the premises of the provider of output service in the financial year 2014-15 can be utilized for payment of service tax on any output service:

Provided also that the credit of Education Cess and Secondary and Higher Education Cess paid on input service in respect of which the invoice, bill, challan or Service Tax Certificate for Transportation of Goods by Rail (referred to in rule 9), as the case may be, is received by the provider of output service on or after the 1st day of June, 2015 can be utilized for payment of service tax on any output service..

[F. No. 334/5/2015-TRU]

(Anurag Sehgal)

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.23/2004-Central Excise (N.T.), dated the 10th September, 2004 vide number G.S.R. 600(E), dated the 10th September, 2004 and last amended vide notification No.21/2015-Central Excise (N.T.), dated 7th October, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), by number G.S.R. 764(E), dated the 7th October, 2015.