

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 26/2014 - Central Excise (N.T.)

New Delhi, the 27th August, 2014

5, Bhadrapada, Saka, 1936

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 (Eighth Amendment) Rules, 2014.

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

2. In the CENVAT Credit Rules, 2004, in rule 9, in sub-rule (1), after clause (f), the following clause shall be inserted, namely:-

"(fa) a Service Tax Certificate for Transportation of goods by Rail (herein after referred to as STTG Certificate) issued by the Indian Railways, along with the photocopies of the railway receipts mentioned in the STTG certificate; or"

[F. No. 267/87/2013-CX.8]

(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), dated the 10th September, 2004, 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. 25/2014 - Central Excise (N.T.) dated the 25th August, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 615 (E), dated the 25th August, 2014.