

**Notification No. 39 /2002-Central Excise ( N. T.)**

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 to amend the CENVAT Credit Rules, 2002, namely:-

1.(1)	These rules may be called the CENVAT Credit Amendment Rules, 2002.
(2)	They shall come into force on the date of their publication in the Official Gazette.
2.	In the CENVAT Credit Rules, 2002, for rule 10, the following rule shall be substituted, namely:-
	"10. <b>Special dispensation in respect of inputs manufactured in factories located in specified areas of North East region, Kutch district of Gujarat and State of Jammu and Kashmir</b> .-Notwithstanding anything contained in these rules, where a manufacturer has cleared any inputs or capital goods, in terms of notifications of the Government of India in the erstwhile Ministry of Finance (Department of Revenue) No. 32/99- Central Excise, dated the 8 <sup>th</sup> July, 1999 [GSR 508(E), dated the 8 <sup>th</sup> July, 1999] or notification No. 33/99- Central Excise, dated the 8 <sup>th</sup> July, 1999 [GSR 509(E), dated the 8 <sup>th</sup> July, 1999] or notification No. 39/2001-Central Excise, dated the 31 <sup>st</sup> July, 2001 [GSR 565(E), dated the 31 <sup>st</sup> July, 2001] or notification of the Government of India in the Ministry of Finance and Company Affairs No.56/2002 Central Excise, dated the 14th November, 2002 [GSR 764 (E), dated the 14th November 2002 ] or notification No. 57/2002 Central Excise, dated 14th November, 2002 [ GSR 765(E), dated the 14th November, 2002 ] the CENVAT credit on such inputs or capital goods shall be admissible as if no portion of the duty paid on such inputs or capital goods was exempted under any of the said notifications."

Aman Kumar Singh  
Under Secretary to the Government of India

F.No. 354/173/2000-TRU

Note: The principal rules were published in the Gazette of India vide notification No. 5/2002 (N.T.) dated the 1st March, 2002 vide number GSR 144 (E), the 1st March, 2002.