

New Delhi, dated the 29th August. 2000

NOTIFICATION  
No. 51/2000-Central Excise (NT.)

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, 1944, namely:-

1. These rules may be called the Central Excise (Thirteenth Amendment) Rules, 2000.

2. In the Central Excise Rules, 1944 (hereinafter referred to as the said rule), in rule 57AB, in sub-rule (1),-

(a) in clause (ii), for the figures and word "5402.62, 8415.00, 8702.10, 8703.90, 8706.21 and 8706.39", the figures and word "5402.62, 5703.90, 8415.00, 8702.10, 8703.90, 8706.21, 8706.39 and 8711.20" shall be substituted;

(b) after clause (v) and before the Explanation, for the words and figures "paid on any inputs or capital goods received in the factory on or after the first day of April, 2000", the figures and words "paid on any inputs or capital goods received in the factory on or after the first day of April, 2000, including, the said duties paid on any inputs or capital goods used in the manufacture of intermediate products, by a job-worker availing the benefit of exemption contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 214/86- Central Excise, dated the 25th March, 1986, vide GSR No, 547(E) dated the 25th March, 1986, and received by the manufacturer for use in or in relation to the manufacture of final products, on or after the first day of April, 2000." shall be substituted.

3. In rule 57AE the said rule. in sub-rule (1), after clause (h), following clause shall be inserted, namely:-

"(i) a supplementary invoice issued by a manufacturer of inputs or capital goods under rule 52A or 52AA or rule 100E from his factory or from his depot or from the premises of the consignment agent of the said manufacturer or from any other premises from where the goods are sold by or on behalf of the said manufacturer, in case additional amount of excise duties has been paid on finalisation of provisional assessment or on account of cost escalation as provided for in accordance with normal commercial practice."

4. In rule 57AG of the said rule, after sub-rule (4), following sub-rule shall be inserted, namely:-

"(5) A manufacturer of machinery falling under heading Nos. 84.26, 84.27, 84.28, 84.29 and 84.30 and motor vehicles, who had received, on or after the 1st day of March, 2000, tyres, tubes and flaps falling under sub-heading Nos. 4011.90, 4012.11, 4012.19, 4012.90 and 4013.90 cleared before the 1st day of March, 2000 on which special excise duty has been paid as it existed prior to the 1st day of March, 2000, for use in the manufacture of machinery falling under heading Nos. 84.26, 84.27, 84.28, 84.29 and 84.30 and motor vehicles, shall be allowed to take CENVAT credit of the amount of special excise duty paid by him and shall be allowed to utilize the CENVAT credit in accordance with these rules."

5. In rule 57AI of the said rule, for the figures and word "5402.62, 8415.00, 8702.10, 8703.90, 8706.21 and 8706.39", the figures and word "5402.62, 5703.90, 8415.00, 8702.10, 8703.90, 8706.21, 8706.39 and 8711.20" shall be substituted.

(Prashant Kumar Sinha)  
Under Secretary to the Government of India

F.No.345/2 /2000-TRU

Explanation:- The principal rules were published in the Gazette of India, Extraordinary, vide notification No. IV. D-CE, dated the 28th February, 1944 and were last amended by the notification of the Ministry of Finance (Department of Revenue), No.48/2000-Central Excise (N.T.), dated the 11th August, 2000 [G.S.R. 669 (E), dated the 11th August, 2000] and 49/2000-Central Excise (N.T.), dated the 29th August, 2000].