[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India Ministry of Finance (Department of Revenue) New Delhi the

Notification No. 20/2011 -Central Excise (N.T.)

New Delhi, the 13th September, 2011

G.S.R. (E)- In exercise of the powers conferred by rule 12 of the Central Excise Rules, 2002 and sub-rule (7) of rule 9 of CENVAT Credit Rules, 2004, the Central Board of Excise and Customs hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.16/2011-Central Excise (N.T), dated the 18th July, 2011 published in the Gazette of India, Part II, Section 3, Sub-section (i) vide number G.S.R. 541(E), dated the 18th July, 2011, namely: -

In the said notification,-

- (I) in Form E.R-1,-
- (i) for the table given at serial number 3 and the entries relating thereto, the following serial number and the table shall be substituted, namely:-
- "3. Details of the manufacture, clearance and duty payable.-

CETSH NO.	Description of goods	Unit of quantity	Opening balance	Quantity manufactured		Closing	Assessable Value (Rs.)
(1)	(2)	(3)	(3A)	(4)	(5)	(5A)	(6)

Duty	Notification availed	Serial number in Notification	Rate of duty (adv)	Rate of duty (specific)	Duty payable	Provisional assessment number (if any)
(7)	(8)	(9)	(10)	(11)	(12)	(13)
CENVAT						
Other						
Duties"						

- (ii) for the table given at serial number 8 and the entries relating thereto, the following serial number and the table shall be substituted, namely:-
- "8. Details of CENVAT credit taken and utilised .-

S	Details of	CEN	ΑE	NC	ADE	Additi	Educa	Secon	Serv	Educa	Secon
I.	credit	VAT	D	CD	levie	onal	tion	dary	ice	tion	dary
Ν		(Rs)	(TT	(Rs	d	duty	Cess	and	Tax	Cess	and
0			A))	unde	of	on	Higher	(Rs)	on	Higher

					1	1			ı		
			(Rs		r	custo	excisa	Educat		taxabl	□ duest
)		secti	ms levied	ble	ion Cess		e servic	Educat ion
					on 85 of	under	goods (Rs)	on		es	Cess
					Fina	sectio	(113)	Excisa		(Rs)	on
					nce	n 3		ble		(113)	Taxabl
					Act,	(5) of		goods			е
					2005	the		(Rs)			servic
					(Rs)	Custo					es
						ms					(Rs)
						Tariff					
						Act,					
						1975					
	(1)	(2)	(3)	(4)	(5)	(Rs) (6)	(7)	(8)	(9)	(10)	(11)
1	Opening	(2)	(3)	(4)	(3)	(0)	(1)	(0)	(3)	(10)	(11)
'	balance										
2	Credit										
	taken on										
	inputs on										
	invoices										
	issued										
	by										
	manufact urers										
3	Credit										
ا ا	taken on										
	inputs on										
	invoices										
	issued										
	by I st or										
	stage										
4	dealers Credit										
4	taken on										
	imported										
	inputs										
5	Credit										
	taken on										
	capital										
	goods on										
	invoices issued										
	by										
	manufact										
	urers or										
	urers or by I st or II nd										
	stage										
6	dealers										
6	Credit taken on										
	imported										
	capital										
	goods				<u> </u>	<u> </u>	<u> </u>	<u></u>			<u> </u>
7	Credit										
	taken on										
	input										
	services										
8	Credit										
	taken from										
	inter-unit										
	transfer										
	of credit										
	by a										
	large										
	taxpayer *										
	^									j	

1 ~ 1	0 "'	j i	j I	I	I	Ī	Ī	I	Ī	
9	Credit									
	taken under									
	sub-									
	rule(2) of									
	rule									
	12BB of									
	Central									
	Excise									
	Rules,									
	2002*									
1	Total									
0	credit									
	available									
1	Credit									
1	utilised									
	for									
	payment									
	of duty									
	on goods									
1	Credit									
2	utilised									
	when									
	inputs or									
	capital									
	goods are									
	removed									
	as such									
1	Credit									
3	utilised									
	for									
	payment									
	of									
	amount									
	in terms									
	of Rule 6									
	of									
	CENVAT									
	Credit									
	Rules,									
	2004.									
1	Credit									
4	utilised									
	for other									
	payment									
1	Credit									
5	utilised									
	for									
	payment									
	of tax on									
4	Services									
1 6	Credit utilised									
O	towards									
	towards inter-unit									
	transfer									
	of credit									
	by a									
	large									
	taxpayer									
	*									
1	Closing									
7	balance"									
لـنــا		<u>i</u>				l			l	

(iii) in the table given at serial number 9, after the last row, the following row shall be inserted, namely:-

"Total";				

- (iv) after instruction number 3 and the entries relating thereto, the following instruction shall be inserted, namely:-
- "3A. The term 'CENVAT' used at serial numbers 3,6 and 8 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses, etc.";
- (v) in instruction number 11, in item (f), after the entry relating to "Cess", the following entry shall be inserted, namely;-

"Secondary & Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007";

(vi) in the instruction number 12, after the item "Cess", the following item shall be inserted, namely;-

"Secondary and Higher Education Cess on			
Excisable goods";			

- (vii) in the instruction number 17, after the words "source document number and date.", the words, "Miscellaneous payment includes penalty, redemption fine, and pre-deposit" shall be inserted.
- (II) In Form E.R-3,-
- (i) for the table given at serial number 3 and the entries relating thereto, the following serial number and the table shall be substituted, namely:-
- "3. Details of the manufacture, clearance and duty payable.-

CETSH NO.	Description of goods	Unit of quantity	Opening balance	Quantity manufactured		Closing	Assessable Value (Rs.)
						balance	
(1)	(2)	(3)	(3A)	(4)	(5)	(5A)	(6)
(1)	(-)	(0)	(0/1)	(' '	(0)	(0,1)	(5)

Duty	Notification availed	Serial number in Notification	Rate of duty (adv)	Rate of duty (specific)	Duty payable	Provisional assessment number (if any)
(7)	(8)	(9)	(10)	(11)	(12)	(13)
CENVAT						
Other						
Duties"						

- (ii) for the table given at serial number 6 and the entries relating thereto, the following serial number and the table shall be substituted, namely:-
- "6. Details of CENVAT credit taken and utilised .-

S	Details of	CEN	AE	NC	ADE	Additi	Educa	Secon	Serv	Educa	Secon
1.	credit	VAT	D	CD	levie	onal	tion	darv	ice	tion	dary

									_		
N o		(Rs)	(TT A) (Rs)	(Rs)	d unde r secti on 85 of Fina	duty of custo ms levied under sectio	Cess on excisa ble goods (Rs)	and Higher Educat ion Cess on Excisa	Tax (Rs)	Cess on taxabl e servic es (Rs)	and Higher Educat ion Cess on Taxabl
					nce Act, 2005 (Rs)	n 3 (5) of the Custo ms Tariff Act,		ble goods (Rs)			e servic es (Rs)
						1975 (Rs)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Opening										
2	balance Credit										
	taken on inputs on										
	invoices issued by										
	manufact urers										
3	Credit taken on										
	inputs on										
	invoices issued										
	by I st or										
4	stage dealers Credit										
	taken on imported inputs										
5	Credit taken on capital goods on invoices issued										
	by manufact										
	by I st or II nd										
6	dealers Credit										
	taken on imported capital										
7	goods Credit										
	taken on input services										
8	Total credit										
_	available										
9	Credit utilised										
	for payment										
	of duty										
1	on goods Credit										
0	utilised										
	when										

	inputs or capital goods are removed as such						
1	Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.						
1 2	Credit utilised for other payment s						
1 3	Credit utilised for payment of tax on services						
1 4	Closing balance"		_				

(iii) in the table given at serial number 7, after the last row, the following row shall be inserted, namely:-

- (iv) after the instruction number 3 and the entries relating thereto, the following instruction shall be inserted, namely:-
- "3A. The term 'CENVAT' used at serial numbers 3, 4 and 6 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses etc.";
- (v) in the instruction number 9, in item (f), after the entry relating to "Cess", the following entry shall be inserted, namely;-

"Secondary and Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007":

(vi) in the instruction number 10, after the item "Cess", the following item shall be inserted, namely;-

"Secondary and Higher Education			
Cess on Excisable goods";			
Excisable goods ,			

- (vii) in the instruction number 14, after the words "source document number and date." the words "Miscellaneous payment includes penalty, redemption fine, and pre-deposit" shall be inserted.
- (III) for the figures, letters and the words " 1^{st} day of October, 2011", the figures, letters and the words " 1^{st} day of January, 2012" shall be substituted.

[F.No. 201/06/2010-CX-6]

Note - The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 16/2011-Central Excise (N.T.), dated the 18th July, 2011 vide number G.S.R. 541 (E), dated the 18th July, 2011.