

[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	Quantity cleared	Closing balance	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 I. N o	Details of credit	CEN VAT (Rs)	AE D (TT A)	NC CD (Rs)	ADE levie d unde	Additi onal duty of	Educa tion Cess on	Secon dary and Higher	Serv ice Tax (Rs)	Educa tion Cess on	Secon dary and Higher
----------	-------------------	--------------	-------------	-------------	------------------	---------------------	--------------------	-----------------------	-------------------	--------------------	-----------------------

[illegible]

9	Credit taken under sub-rule(2) of rule 12BB of Central Excise Rules, 2002*										
10	Total credit available										
11	Credit utilised for payment of duty on goods										
12	Credit utilised when inputs or capital goods are removed as such										
13	Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.										
14	Credit utilised for other payment										
15	Credit utilised for payment of tax on services										
16	Credit utilised towards inter-unit transfer of credit by a large taxpayer *										
17	Closing balance”										

(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	Quantity cleared	Closing balance	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 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 I.	Details of credit	CEN VAT	AE D	NC CD	ADE levie	Additi onal	Educa tion	Secon dary	Serv ice	Educa tion	Secon dary
------	-------------------	---------	------	-------	-----------	-------------	------------	------------	----------	------------	------------

[illegible]

	inputs or capital goods are removed as such										
1 1	Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.										
1 2	Credit utilised for other payments										
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:-

“Total”;											
----------	--	--	--	--	--	--	--	--	--	--	--

(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”;					
---	--	--	--	--	--

(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 “1st day of October, 2011”, the figures, letters and the words “1st day of January, 2012” shall be substituted.

Under Secretary to the Government of India

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.