

[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)

Notification No. 35/2016 - Central Excise (N.T.)

New Delhi, the 26th July, 2016

G.S.R (E). - 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, 2002, namely :-

1. (1) These rules may be called the Central Excise (Second Amendment) Rules, 2016.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Excise Rules, 2002 (hereinafter referred to as the said rules), -
 - (A) in rule 8, in Explanation-1,-
 - (i) item (a) and the entries relating thereto shall be omitted;
 - (ii) in item (b), the expression “, other than (a) above” shall be omitted.
 - (B) in rule 12, in sub-rule (1),
 - (i) in the fourth proviso, in clause (ii), after the figures, brackets and letters “199(I)”, the figures, brackets and letters “,199(II)” shall be inserted;
 - (ii) in the fourth proviso, for the words beginning with “and does not manufacture any other”, and ending with “close of the quarter to which the return relates.”, the following shall be substituted, namely:-

“and does not manufacture any other excisable goods other than those specified in the said notifications, he shall file a quarterly return in the form specified by notification by the Board, of production and removal of goods and other relevant particulars, within ten days after the close of the quarter to which the return relates.

Explanation. – In the case of the assessee availing exemption under Sl. No. 199(I) and 199(II), of Notification No. 12/2012-Central excise, dated the 17th march, 2012, the date of submission of quarterly return for quarter

ending on 31st March, 2016, and quarter ending on 30th June, 2016, shall be the 10th August, 2016.”

(C) in rule 12AA,-

- (i) in the marginal heading, for the words “article of jewellery or other articles of precious metals”, the words “articles of precious metals falling under heading 7114 of the First Schedule to the Tariff Act.” shall be substituted;
- (ii) for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) Notwithstanding anything contained in these rules, every person (not being an export-oriented unit or a unit located in special economic zone) who gets articles of precious metals falling under heading 7114 of the First Schedule to the Tariff Act, produced or manufactured on his behalf, on job work basis, (hereinafter referred to as “the said person”) shall obtain registration, maintain accounts, pay duty leviable on such goods and comply with all the relevant provisions of these rules, as if he is an assessee.”

(iii) in sub-rule (9),-

- A. in Explanation 1, for the words and figures beginning with “articles of jewellery”, and ending with “to the Central Excise Tariff Act, 1985”, the words and figures “articles of precious metals falling under heading 7114 of the First Schedule to the Tariff Act” shall be substituted;
- B. in Explanation 4, for the words and figures beginning with “articles of jewellery”, and ending with “First Schedule to the Tariff Act”, the words and figures “articles of precious metals falling under heading 7114 of the First Schedule to the Tariff Act” shall be substituted”.

[F. No. 354/25/2016 –TRU (Pt.-I)]

[Anurag Sehgal]

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 1st March, 2002, vide notification No.04/2002-Central Excise (N.T), dated the 1st March, 2002, vide number GSR 143(E), dated the 1st March, 2002 and were last amended by notification No.8/2016-Central Excise (N.T), dated the 1st March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 239(E), dated the 1st March, 2016.