

[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. 25/2014-Central Excise (N.T.)

New Delhi, the 25th August, 2014

G.S.R....(E).— In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the CENVAT Credit Rules, 2004, namely:-

1. (1) These rules may be called the CENVAT Credit (Seventh Amendment) Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the CENVAT Credit Rules, 2004, in rule 12AAA, after the words “first stage and second stage dealer”, the words “provider of taxable service” shall be inserted.

[F.No. 334/15/2014-TRU]

(Akshay Joshi)

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 the 10th September, 2004, vide notification No.23/2004 - Central Excise (N.T.), dated the 10th September, 2004 vide number G.S.R. 600(E), dated the 10th September, 2004 and last amended vide notification No. 21/2014 - Central Excise (N.T.), dated 11th July, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 456 (E), dated the 11th July, 2014.

This document has been compiled as service to our clients. We recommend that you seek professional advise prior to initiating action on specific issues.

Lunawat & Co.

Chartered Accountants

E-mail: ca@lunawat.com, lunawat@vsnl.com.

Website: www.lunawat.com.