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EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No. 04/2010-Central Excise (N.T.)

New Delhi, the 19<sup>th</sup> February, 2010.

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. Short title and commencement.-

(1) These rules may be called the Central Excise (Amendment) Rules, 2010.

(2) They shall come into force from the 1<sup>st</sup> April, 2010.

2. In the Central Excise Rules, 2002 (hereinafter referred to as the said rules), in rule 8, in sub-rule (1), in third proviso, for the words "duty of fifty lakhs rupees or more, other than the amount of duty paid by utilization of CENVAT credit, in the preceding financial year," the words, "total duty of rupees ten lakh or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year" shall be substituted

3. In the said rules, in rule 12, in sub-rule (1), after the second proviso and before third proviso, the following proviso shall be inserted, namely:-

"Provided also that where an assessee has paid total duty of rupees ten lakh or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year, he shall file the monthly or quarterly return, as the case may be, electronically:"

F.No. 201/20/2009-CX.6

(V.P. Singh)

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 1<sup>st</sup> March, 2002 vide notification No. 4/2002-Central Excise (N.T.), dated the 1<sup>st</sup> March, 2002, [G.S.R. 143 (E), dated the 1<sup>st</sup> March, 2002] and were last amended, vide, notification No. 17/2009-Central Excise (N.T.), dated the 7<sup>th</sup> July, 2009, [G.S.R. 482 (E) dated the 7<sup>th</sup> July, 2009].