

# **UNION BUDGET 2015-16**

## **NOTIFICATIONS**

**CENTRAL EXCISE REDUCTION FOR FOOTWEAR**  
**(Central Excise Notification No.12/2015 dated 1.3.2015)**

[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. 12/2015-Central Excise**

New Delhi, the 1<sup>st</sup> March, 2015.

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Central Excise, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 163(E), dated the 17th March, 2012, namely:-

In the said notification,-

(A) in the opening paragraph, in the first proviso, for the figures, letters and words "31st day of March, 2015", the figures, letters and words "31st day of March, 2016" shall be substituted;

(B) in the Table,-

(i) against Sl. No. 1, for the entry in column (3), the entry "condensed milk other than put up in unit containers" shall be substituted;

(ii) Sl. No. 13A and the entries relating thereto shall be deleted;

(iii) against Sl. No. 42, for the entry in column (4), the entry "12.5%" shall be substituted;

(iv) against Sl. No. 43, for the entry in column (4), the entry "12.5%" shall be substituted;

(v) against Sl. No. 45, for the entry in column (4), the entry "12.5%" shall be substituted;

(vi) against Sl. No. 50, for the entry in column (4), the entry "12.5%" shall be substituted;

(vii) in Sl. No. 51,-

(a) against item (i) of column (3), for the entry in column (4), the entry "6% + Rs. 125 PMT" shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry "12.5% + Rs. 125 PMT" shall be substituted;

(viii) against Sl. No. 52, for the entry in column (4), the entry "12.5%" shall be substituted;

(ix) against Sl. No. 53, for the entry in column (4), the entry "12.5%" shall be substituted;

(x) in Sl. No. 70,-

(a) against item (i) of column (3), for the entry in column (4), the entry "Rs. 5.46 per litre" shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry "Rs. 6.64 per litre" shall be substituted;

(xi) in Sl. No. 71,-

(a) against item (i) of column (3), for the entry in column (4), the entry "Rs. 4.26 per litre" shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry "Rs. 6.62 per litre" shall be substituted;

(xii) against Sl. No. 90, in column (4), for the figures and symbol "12%", the figures and symbol "12.5%" shall be substituted;

(xiii) against Sl. No. 107, in column (4), for the figures and symbol "12%", the figures and symbol "12.5%" shall be substituted;

(xiv) after Sl. No. 145 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

|       |      |  |    |     |
|-------|------|--|----|-----|
| "145A | 3818 | Wafers for use in the manufacture of Integrated Circuit (IC) modules for smart cards | 6% | 2"; |
|-------|------|--|----|-----|

(xv) after Sl. No. 148A and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

|       |               |   |       |     |
|-------|---------------|---|-------|-----|
| "148B | 3923<br>21 00 | Sacks and bags, other than for industrial use               | 15%   | -   |
| 148C  | 3923<br>21 00 | All goods, other than goods mentioned at Sl. No. 148B above | 12.5% | -   |
| 148D  | 3923<br>29    | All goods   | 12.5% | -"; |

(xvi) after Sl. No. 180 and the entries relating thereto, the following Sl. No. and entry shall be inserted, namely:-

|       |                    |  |    |     |
|-------|--------------------|--|----|-----|
| "180A | 6403<br>or<br>6405 | Leather Footwear<br><br><i>Explanation:</i> For the purposes of this entry, leather footwear means footwear with uppers of leather where 'leather' refers to the goods of headings 4107 or 4112 to 4114. | 6% | -"; |
|-------|--------------------|--|----|-----|

(xvii) after Sl. No. 201 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely :-

|       |               |  |     |      |
|-------|---------------|--|-----|------|
| "201A | 7201<br>10 00 | Pig iron SG grade for manufacture of cast components of wind operated electricity generators       | Nil | 53   |
| 201B  | 7202<br>29 00 | Ferro-silicon-magnesium for manufacture of cast components of wind operated electricity generators | Nil | 53"; |

(xviii) against Sl. No. 205A, for the entry in column (4), the entry "12.5%" shall be substituted;

(xix) against Sl. No. 215A, in column (3), for the words "Flat copper wire", the words, "Round copper wire or flat copper wire" shall be substituted;

(xx) after Sl. No. 215A and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely :-

|       |               |   |     |      |
|-------|---------------|---|-----|------|
| "215B | 8001 20<br>00 | Tin alloys for use in the manufacture of Photovoltaic (PV) ribbon (tinned copper interconnect) for manufacture of solar photovoltaic cells or modules | Nil | 51"; |
|-------|---------------|---|-----|------|

(xxi) after Sl. No. 238 and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely :-

|       |                                    |   |     |     |
|-------|------------------------------------|---|-----|-----|
| "238A | 8419 19                            | Solar water heater and system                                     | Nil | 52  |
| 238B  | 8419 or<br>any<br>other<br>chapter | Parts for use in the manufacture of solar water heater and system | Nil | 2"; |

(xxii) in Sl. No. 244,-

(a) against item (i) of column (3), for the entry in column (4), the entry "12.5%" shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry "12.5%" shall be substituted;

(xxiii) after Sl. No. 254 and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely :-

|       |                               |  |            |          |
|-------|-------------------------------|--|------------|----------|
| "254A | 8471 30                       | Tablet computer  | 2%         | 16       |
| 254B  | 84 or any<br>other<br>Chapter | (i) Parts, components or accessories for use in the manufacture of tablet computer<br>(ii) Sub-parts for use in the manufacture of items mentioned at (i) above. | Nil<br>Nil | 2<br>2"; |

(xxiv) for Sl. No. 263A and the entries relating thereto, the following Sl. No. and entries shall substituted, namely:-

|       |      |   |    |      |
|-------|------|---|----|------|
| "263A | 8517 | Mobile handsets including cellular phones | 1% | 16"; |
|-------|------|---|----|------|

(xxv) in Sl. No. 273,-

(a) against item (i) of column (3), for the entry in column (4), the entry "12.5%" shall be substituted;

(b) against item (ii) of column (3), for the entry in column (4), the entry "12.5%" shall be substituted;

(xxvi) against Sl. No. 278, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxvii) against Sl. No. 279, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxviii) against Sl. No. 281, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxix) against Sl. No. 285, for the entry in column (4), the entry "12.5%" shall be substituted;

- (xxx) against Sl. No. 286, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xxxii) against Sl. No. 287, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xxxii) in Sl. No. 288,-
- (a) against sub-item (ii) in item (1) of column (3), for the entry in column (4), the entry "12.5%" shall be substituted;
  - (b) against sub-item (iv) in item (1) of column (3), for the entry in column (4), the entry "12.5%" shall be substituted;
  - (c) against item (2) of column (3), for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxiii) after Sl. No. 288 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely-

|       |                                |   |       |     |
|-------|--------------------------------|---|-------|-----|
| "288A | 8706 00 21<br>or 8706 00<br>39 | Chassis for use in the manufacture of motor vehicles falling under headings 8702 and 8703 cleared as ambulance duly fitted with all fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles | 12.5% | 2"; |
|-------|--------------------------------|---|-------|-----|

- (xxxiv) against Sl. No. 289,-
- (a) against item (i) of column (3), for the entry in column (4), the entry "12.5%" shall be substituted;
  - (b) against item (ii), of column (3), for the entry in column (4), the entry "12.5%" shall be substituted;
- (xxxv) after Sl. No. 318 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely :-

|       |                               |   |     |     |
|-------|-------------------------------|---|-----|-----|
| "318A | 90 or any<br>other<br>Chapter | The following goods for use in the manufacture of pacemakers (tariff item 9021 50 00), namely:-<br>(i). Battery;<br>(ii). Titanium;<br>(iii). Palladium wire;<br>(iv). Eutectic wire ;<br>(v). Silicone resins or Silicone rubbers;<br>(vi). Solder paste;<br>(vii). Reed switch;<br>(viii). Diodes;<br>(ix). Transistors;<br>(x). Capacitors;<br>(xi). Controllers;<br>(xii). Coils(steel) ;<br>(xiii). Tubing (Silicone). | Nil | 2"; |
|-------|-------------------------------|---|-----|-----|

(xxxvi) after Sl. No. 321A and the entries relating thereto, the following Sl. No. and the entries shall be inserted, namely :-

|       |                |   |    |     |
|-------|----------------|---|----|-----|
| "321B | Any<br>Chapter | All inputs for use in the manufacture of LED (Light Emitting Diode) driver or MCPCB (Metal Core | 6% | 2"; |
|-------|----------------|---|----|-----|

|  |   |  |  |
|--|---|--|--|
|  | Printed Circuit Board) for LED lights and fixtures or LED Lamps |  |  |
|--|---|--|--|

(C) In the ANNEXURE, -

- (i) in Condition No. 41, under the heading "Conditions", after the entries, the following proviso shall be inserted, namely:-  
**"Provided** that if the goods when imported into India are so exempt from the said duties of customs subject to certain conditions prescribed under a notification issued under the Customs Act, 1962, then such conditions shall, *mutatis mutandis*, apply for the purposes of this exemption.";
- (ii) in Condition No. 42, in clause (b), for the words "a term of thirty six months or more", the words "a term of forty two months" shall be substituted;
- (iii) in Condition No. 43, in clause (b), for the words "a term of thirty six months or more", the words "a term of sixty six months" shall be substituted;
- (iv) after Condition No. 51 and the entries relating thereto, the following conditions and entries shall be inserted, namely:-

| "Condition No. | Conditions  |
|----------------|---|
| 52.            | If no credit under rule 3 or rule 13 of the CENVAT Credit Rules, 2004 has been taken in respect of inputs or input service or capital goods used in the manufacture of these goods.;  |
| 53.            | If, before the clearance of the goods, the manufacturer produces to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy recommending the grant of this exemption and the said officer certifies that the goods are required for the specified purpose."; |

(D) in List 8, item number (5) shall be deleted.

[F. No. 334/5/2015-TRU]

(Prmod Kumar)  
Under Secretary to the Government of India

**Note:** The principal notification No. 12/2012-Central Excise, dated the 17th March, 2012, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 163(E), dated the 17th March, 2012 and was last amended *vide* notification No. 4/2015-Central Excise, dated the 30<sup>th</sup> January, 2015, published *vide* number G.S.R. 65(E), dated the 30<sup>th</sup> January, 2015.

## **ABATEMENT RATE ON FOOTWEAR**

**(Central Excise Notification No.3/2015 dated 1.3.2015)**



[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. 3/2015-Central Excise (N. T.)**

New Delhi, the 1<sup>st</sup> March, 2015

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 4A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 49/2008-Central Excise(N.T.), dated the 24th December, 2008, published in the Gazette of India, Extraordinary, vide number G.S.R. 882 (E), dated the 24th December, 2008, namely:-

In the said notification, in the Table,-

- (a) after S. No. 1 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

|     |                           |  |      |
|-----|---------------------------|--|------|
| "1A | 0402 91 10,<br>0402 99 20 | Condensed milk put up in unit containers | 30"; |
|-----|---------------------------|--|------|

- (b) after S. No. 16 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

|      |         |   |      |
|------|---------|---|------|
| "16A | 2101 20 | Extracts, essences and concentrates of tea or mate and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate | 30"; |
|------|---------|---|------|

- (c) after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

|      |      |  |      |
|------|------|--|------|
| "25A | 2202 | All goods except mineral waters and aerated waters | 35"; |
|------|------|--|------|

- (d) against S. No. 56, for the entry in column (4), the entry "25%" shall be substituted;

- (e) against S. No. 101,-

(a) for the entry in column (2), the entry "85 or 94" shall be substituted;

(b) in column (3), for the words "except lamps for automobiles", the words, brackets and figures "falling under heading 8539 [except lamps for automobiles],

LED lights or fixtures including LED Lamps falling under Chapter 85 or heading 9405” shall be substituted.

(f) S. Nos. 121,122,123 and 124 and the entries relating thereto shall be deleted.

[F. No. 334 /5/2015 -TRU]

(Pramod Kumar)  
Under Secretary to the Government of India

**Note:** - The principal notification No.49/2008-Central Excise (N.T.), dated the 24<sup>th</sup> December, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 882 (E), dated the 24<sup>th</sup> December, 2008 and last amended by notification No. 17/2014-Central Excise (N.T.), dated the 11<sup>th</sup> July, 2014 published in the Gazette of India, Extraordinary, *vide* number G.S.R. 452 (E), dated the 11<sup>th</sup> July, 2014.

## **SUBSUMING OF EDUCATION CESS**

**(Central Excise Notification No.14/2015 dated 1.3.2015)**

[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.14/2015-Central Excise**

New Delhi, dated the 1<sup>st</sup> March, 2015

G.S.R. (E). – In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sections 91 and 93 of the Finance (No. 2) Act, 2004 (23 of 2004), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling within the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the Education Cess leviable thereon under section 93 of the said Finance Act.

[F.No. 334/5/2015-TRU]

(Pramod Kumar)  
Under Secretary to the Government of India

**SUBSUMING OF SECONDARY AND HIGHER  
EDUCATION CESS**

**(Central Excise Notification No.15/2015 dated 1.3.2015)**

[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. 15/2015-Central Excise**

New Delhi, dated the 1<sup>st</sup> March, 2015

G.S.R. (E). – In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sections 136 and 138 of the Finance Act, 2007 (22 of 2007), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling within the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the Secondary and Higher Education Cess leviable thereon under section 138 of the said Finance Act.

[F.No. 334/5/2015-TRU]

(Pramod Kumar)  
Under Secretary to the Government of India

## **BUSINESS FACILITATION MEASURES**

**(Central Excise Notifications- Non-tariff No.6, 7 & 8 /2015  
dated 1.3.2015)**

[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. 6/2015-Central Excise (N.T.)

New Delhi, the 1<sup>st</sup> March, 2015

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 (Amendment) Rules, 2015.
- (2) Save as otherwise provided in these rules, they shall come into force on the 1<sup>st</sup> day of March, 2015.

2. In the CENVAT Credit Rules, 2004 (hereinafter referred to as the said rules), in rule 4, -

- (a) in sub-rule (1), -
  - (i) after the words "the provider of output service" , occurring at the end and before the first proviso, the words "or in the premises of the job worker, in case goods are sent directly to the job worker on the direction of the manufacturer or the provider of output service, as the case may be," shall be inserted;
  - (ii) in the third proviso, for the words "six months", the words "one year" shall be substituted;
- (b) in sub-rule (2), in clause (a), after the words "for captive use within the factory," the words "or in the premises of the job worker, in case capital goods are sent directly to the job worker on the direction of the manufacturer or the provider of output service, as the case may be," shall be inserted;
- (c) in sub-rule (5), for clause (a), the following clause shall be substituted, namely: -

"(a) (i) The CENVAT credit on inputs shall be allowed even if any inputs as such or after being partially processed are sent to a job worker and from there subsequently sent to another job worker and likewise, for further processing, testing, repairing, re-conditioning or for the manufacture of intermediate goods necessary for the manufacture of final products or any other purpose, and it is established from the records, challans or memos or any other document produced by the manufacturer or the provider of output service taking the CENVAT credit that the inputs or the products produced therefrom are received back by the manufacturer or the provider of output



service, as the case may be, within one hundred and eighty days of their being sent from the factory or premises of the provider of output service, as the case may be:

Provided that credit shall also be allowed even if any inputs are directly sent to a job worker without their being first brought to the premises of the manufacturer or the provider of output service, as the case may be, and in such a case, the period of one hundred and eighty days shall be counted from the date of receipt of the inputs by the job worker;

(ii) the CENVAT credit on capital goods shall be allowed even if any capital goods as such are sent to a job worker for further processing, testing, repair, re-conditioning or for the manufacture of intermediate goods necessary for the manufacture of final products or any other purpose, and it is established from the records, challans or memos or any other document produced by the manufacturer or the provider of output service taking the CENVAT credit that the capital goods are received back by the manufacturer or the provider of output service, as the case may be, within two years of their being so sent:

Provided that credit shall be allowed even if any capital goods are directly sent to a job worker without their being first brought to the premises of the manufacturer or the provider of output service, as the case may be, and in such a case, the period of two years shall be counted from the date of receipt of the capital goods by the job worker;

(iii) if the inputs or capital goods, as the case may be, are not received back within the time specified under sub-clause (i) or (ii), as the case may be, by the manufacturer or the provider of output service, the manufacturer or the provider of output service shall pay an amount equivalent to the CENVAT credit attributable to the inputs or capital goods, as the case may be, by debiting the CENVAT credit or otherwise, but the manufacturer or the provider of output service may take the CENVAT credit again when the inputs or capital goods, as the case may be, are received back in the factory or in the premises of the provider of output service.”;

(d) in sub-rule (7), –

(i) for the first, second and third provisos, the following provisos shall be substituted, with effect from the 1<sup>st</sup> day of April 2015, namely:-

“Provided that in respect of input service where whole or part of the service tax is liable to be paid by the recipient of service, credit of service tax payable by the service recipient shall be allowed after such service tax is paid:”

“Provided further that in case the payment of the value of input service and the service tax paid or payable as indicated in the invoice, bill or, as the case may be, challan referred to in rule 9 is not made within three months of the date of the invoice, bill or, as the case may be, challan, the manufacturer or the service provider who has taken credit on such input service, shall pay an amount equal to the CENVAT credit availed on such input service, except an amount equal to the CENVAT credit of the tax that is paid by the manufacturer or the service provider as recipient of service, and in case the said payment is

made, the manufacturer or output service provider, as the case may be, shall be entitled to take the credit of the amount equivalent to the CENVAT credit paid earlier subject to the other provisions of these rules.”;

- (ii) in the sixth proviso, for the words “six months”, the words “one year” shall be substituted;
  - (iii) in the Explanations I and II, for the words “sub-rule”, the word “rule” shall be substituted.
3. In the said rules, in rule 5, in Explanation 1, after clause (1), the following clause shall be inserted, namely:—

“(1A) "export goods" means any goods which are to be taken out of India to a place outside India.”.
4. In the said rules, in rule 6, in sub-rule (1), after the proviso, the following Explanations shall be inserted, namely: —

“Explanation 1. – For the purposes of this rule, exempted goods or final products as defined in clauses (d) and (h) of rule 2 shall include non-excisable goods cleared for a consideration from the factory.

Explanation 2. – Value of non-excisable goods for the purposes of this rule, shall be the invoice value and where such invoice value is not available, such value shall be determined by using reasonable means consistent with the principles of valuation contained in the Excise Act and the rules made thereunder.”.
5. In the said rules, in rule 9, in sub-rule (4), the following proviso shall be inserted at the end, namely:—

“Provided that provisions of this sub-rule shall apply *mutatis mutandis* to an importer who issues an invoice on which CENVAT credit can be taken.”.
6. In the said rules, in rule 12AAA, —
  - (a) after the words “restrictions on a manufacturer” , the words “registered importer,” shall be inserted.
  - (b) after the words “suspension of registration in case of” , the words “an importer or” shall be inserted.
7. In the said rules, for rule 14, the following rule shall be substituted, namely:—

“14. Recovery of CENVAT credit wrongly taken or erroneously refunded. —

  - (1) (i) Where the CENVAT credit has been taken wrongly but not utilised, the same shall be recovered from the manufacturer or the provider of output service, as the case may be, and the provisions of section 11A of the Excise Act or section 73 of the Finance Act, 1994 (32 of 1994), as the case may be, shall apply *mutatis mutandis* for effecting such recoveries;
  - (ii) Where the CENVAT credit has been taken and utilised wrongly or has been erroneously refunded, the same shall be recovered along with interest from the

manufacturer or the provider of output service, as the case may be, and the provisions of sections 11A and 11AA of the Excise Act or sections 73 and 75 of the Finance Act, 1994, as the case may be, shall apply *mutatis mutandis* for effecting such recoveries.

- (2) For the purposes of sub-rule (1), all credits taken during a month shall be deemed to have been taken on the last day of the month and the utilisation thereof shall be deemed to have occurred in the following manner, namely: -
- (i) the opening balance of the month has been utilised first;
  - (ii) credit admissible in terms of these rules taken during the month has been utilised next;
  - (iii) credit inadmissible in terms of these rules taken during the month has been utilised thereafter.”.
8. In the said rules, in rule 15, with effect from the date on which the Finance Bill, 2015 receives the assent of the President, -
- (a) in sub-rule (1), for the words “not exceeding the duty or service tax on such goods or services, as the case may be, or two thousand rupees, whichever is greater.”, the words, brackets, figures and letters “in terms of clause (a) or clause (b) of sub-section (1) of section 11AC of the Excise Act or sub-section (1) of section 76 of the Finance Act (32 of 1994), as the case may be” shall be substituted;
  - (b) in sub-rule (2), for the words, figures and letters “section 11AC of the Excise Act.”, the words, brackets, figures and letters “clause (c), clause (d) or clause (e) of sub-section (1) of section 11AC of the Excise Act.” shall be substituted;
  - (c) in sub-rule (3), for the words and figures “penalty in terms of the provisions of section 78”, the words brackets and figures “penalty in terms of the provisions of sub-section (1) of section 78” shall be substituted.

[F. No. 334/5/2015-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), *vide* notification No. 23/2004 - Central Excise (N.T.) dated the 10<sup>th</sup> September, 2004 *vide* number G.S.R. 600(E) dated the 10<sup>th</sup> September, 2004 and last amended *vide* notification No. 26/2014 - Central Excise (N.T.) dated 27<sup>th</sup> August, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), by number G.S.R. 619 (E), dated the 27<sup>th</sup> August, 2014.

[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. 7/2015-Central Excise (N.T.)**

New Delhi, the 1<sup>st</sup> March, 2015

G.S.R. (E).—In exercise of the powers conferred by sub-rules (1) and (3) of rule 9 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number 35/2001-Central Excise (N.T.) [hereinafter referred to as the said notification], published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.464 (E) dated the 26<sup>th</sup> June,2001, namely:—

1. In the said notification, in clause (1), for the words and figure “in the form specified in Annexure-1” the words “in the form provided for registration in the website [www.aces.gov.in](http://www.aces.gov.in)” shall be substituted.

2. In the said notification, for clauses (3) to (7) the following clauses shall be substituted, namely:—

**“(3) Online filing of application:** Application for registration or de-registration or amendment of the registration application shall be filed only online on the website [www.aces.gov.in](http://www.aces.gov.in), in the forms provided in the website.

**(4) PAN based Registration:** (i) Applicant for registration shall mandatorily quote Permanent Account Number (PAN) of the proprietor or the legal entity being registered in the specified column in the application form. Government Departments are exempt from the requirement of quoting the PAN in their online application. Applicants other than Government Departments shall not be granted registration in the absence of PAN.

(ii) Existing temporary registrants, except Government Departments shall apply online for conversion of temporary registration to PAN based registration within three months from the date of publication of this notification, failing which the temporary registration shall stand cancelled:

Provided that if the applicant makes an application for extension of time beyond the period of three months, the jurisdictional authority on the basis of the reasons given by the applicant and upon hearing the applicant in person, grant further time of one month for migration to the PAN based registration:

Provided further that if the assessee makes an application beyond the period of three months, he shall be given an opportunity of being heard to represent his case and thereafter pass an order by the jurisdictional authority regarding cancellation or revival of the registration.

**(5) (i) Applicant to quote e-mail address and mobile number:** Applicant shall quote his e-mail address and mobile number in the requisite column of the application form for communication with the Department. Existing registrants who have not submitted information regarding e-mail address and mobile number shall submit an amendment application provided in the website [www.aces.gov.in](http://www.aces.gov.in) within three months from the date of publication of this notification.

**(ii) Business Transaction Numbers :** Business transaction numbers obtained from other Government departments or agencies such as Customs Registration No (BIN No), Import Export Code (IEC) Number, State Sales Tax /(VAT) Number, Central Sales Tax Number, Company Index Number (CIN), Service Tax Registration Number, which have been issued prior to the filing of Central Excise Registration application, shall be filled in the form and for the numbers subsequently obtained, the application shall be amended. Existing registrants who have not submitted information regarding Business Transaction Number shall submit an amendment application provided in the website [www.aces.gov.in](http://www.aces.gov.in) within three months from the date of publication of this notification.

**(6) Registration Number and Certificate:** Pending *post-facto* verification of premises and documents by the authorized Officers, registration application shall be approved by the Deputy Commissioner or Assistant Commissioner within two days of the receipt of duly completed online application form. A Registration Certificate containing registration number shall be issued online and a printed copy of the Registration Certificate which was issued online through the website [www.aces.gov.in](http://www.aces.gov.in) shall be adequate proof of registration and the signature of the issuing authority is not required on the said Registration Certificate.

**(7) Submission of documents:** The applicant shall tender self attested copies of the following documents at the time of verification of the premises:

- (i) Plan of the factory premises;
- (ii) Copy of the PAN Card of the proprietor or the legal entity registered;
- (iii) Photograph and Proof of the identity of the applicant;
- (iv) Documents to establish possession of the premises to be registered;
- (v) Bank account details;
- (vi) Memorandum or Articles of Association and List of Directors; and
- (vii) Authorization by the Board of Directors or Partners or Proprietor for filing the application by a third party.

**(8) Physical verification:** (i) The authorized officer shall verify the premises physically within seven days from the date of receipt of application through online. Where errors are noticed during the verification process or any clarification is required, the authorized Officer shall immediately intimate the same to the assessee for rectification of the error within fifteen days of the receipt of intimation failing which the registration shall stand cancelled. The assessee shall be given a reason opportunity to represent his case against the proposed cancellation, and if it is found that the reasons given by the assessee are reasonable, the authorized Officer shall not cancel the registration to the premises.

(ii) On the physical verification of the premises, if it is found to be non-existent, the registration shall stand cancelled. The assessee shall be given a reason opportunity to represent his case against the proposed cancellation, and if it is found

that the reasons given by the assessee are reasonable, the authorized Officer shall not cancel the registration to the premises recording the complete and correct address.

**(9) Transfer of Business or acquisition of factory:** Where a registered person transfers his business to another person, the transferee shall get himself registered afresh. Where an applicant has acquired an old factory from a Bank or a Financial Institution, he shall get himself registered afresh.

**(10) Change in the Constitution:** Where a registered person is a firm or a company or association of persons, then in the event of any change in the constitution of the firm leading to change in PAN, he shall get himself registered afresh. In other cases of change in constitution of business, where there is no change in PAN, the same shall be intimated to the jurisdictional Central Excise Officer within thirty days of such change by way of amendment to the registration details to be carried out online in website [www.aces.gov.in](http://www.aces.gov.in) and this will not result in any change in the registration number.

**(11) De-registration:** Every registered person, who ceases to carry on the business for which he is registered, shall de-register himself by making an online application in the website [www.aces.gov.in](http://www.aces.gov.in), in the form specified in the website. Where there are no dues pending recovery from the assessee, application for de-registration shall be approved within thirty days from the date of filing of online declaration and the assessee shall be informed, accordingly.

**(12) Cancellation of registration:** A registration certificate granted under rule 9 may be cancelled after giving a reasonable opportunity to the assessee to represent his case against the proposed cancellation by the Deputy Commissioner or Assistant Commissioner of Central Excise, in any of the following situations, namely:—

- (i) where on verification, the premises proposed to be registered is found to be non-existent;
- (ii) where the assessee does not respond to request for rectification of error noticed during the verification of the premises within fifteen days of intimation;
- (iii) where there is substantial mis-declaration in the application form; and
- (iv) where the factory has closed and there are no dues pending against the assessee.”.

3. The notification shall come into effect from 01.03.2015.

[F. No. 334/5/2015-TRU]

(Pramod Kumar)  
Under Secretary to the Government of India

**Note.-** The principal notification No. 35/2001-Central Excise (N.T.), dated the 26th June, 2001 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.464 (E), dated the 26th June, 2001 and was last amended by notification

No. 10/2014- Central Excise (N.T.), dated the 28th February, 2014, *vide* number G.S.R. 136(E), dated the 28th February, 2014.

[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. 8/2015–Central Excise (N.T.)**

New Delhi, the 1<sup>st</sup> March, 2015

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 (Amendment) Rules, 2015.

(2) Save as otherwise provided in these rules, they shall come into force on the 1<sup>st</sup> day of March, 2015.

2. In the Central Excise Rules, 2002 (hereinafter referred to as the said rules), in rule 8, in sub-rule (4), for the words, brackets and figure “and the interest under sub-rule (3)”, the words, brackets, figure and letter “and mentioned in the return filed under these rules, the interest under sub-rule (3) and the penalty under sub-rule 3(A)” shall be substituted.

3. In the said rules, in rule 10, after sub-rule (3), the following sub-rules shall be inserted, namely: –

“(4) The records under this rule may be preserved in electronic form and every page of the record so preserved shall be authenticated by means of a digital signature.

(5) The Board may, by notification, specify the conditions, safeguards and procedure to be followed by an assessee preserving digitally signed records.

4. In the said rules, in rule 11, –

(a) in sub-rule (2), after the proviso, the following provisos shall be inserted, namely:–

“Provided further that if goods are directly sent to a job worker on the direction of a manufacturer or the provider of output service, the invoice shall also contain the details of the manufacturer or the provider of output service, as the case may be, as buyer and contain the details of job worker as the consignee:

Provided also that if the goods are directly sent to any person on the direction of the registered dealer, the invoice shall also contain the details of the registered dealer as the buyer and the person as the consignee, and that person shall take CENVAT credit on the basis of the registered dealer’s invoice:

Provided also that if the goods imported under the cover of a bill of entry are sent directly to buyer’s premises, the invoice issued by the importer shall mention that goods are sent directly from the place or port of import to the buyer’s premises.;

(b) in sub-rule (7), after the words “to goods supplied by”, the words “an importer who issues an invoice on which CENVAT credit can be taken, or” shall be inserted;



(c) after sub-rule (7), the following sub-rules shall be inserted, namely: –

“(8) An invoice issued under this rule by a manufacturer may be authenticated by means of a digital signature:

Provided that where the duplicate copy of the invoice meant for transporter is digitally signed, a hard copy of the duplicate copy of the invoice meant for transporter and self attested by the manufacturer shall be used for transport of goods.

(9) The Board may, by notification, specify the conditions, safeguards and procedure to be followed by an assessee using digitally signed invoice.

*Explanation.* – For the purposes of rule 11 and this rule, the expressions, “authenticate”, “digital signature” and “electronic form” shall have the respective meanings as assigned to them in the Information Technology Act, 2000 (21 of 2000).

5. In the said rules, in rule 12, after sub-rule (5), the following sub-rule shall be inserted, namely:–

“(6) Where any return or Annual Financial Information Statement or Annual Installed Capacity Statement referred to in this rule is submitted by the assessee after due date as specified for every return or statements, the assessee shall pay to the credit of the Central Government, an amount calculated at the rate of one hundred rupees per day subject to a maximum of twenty thousand rupees for the period of delay in submission of each such return or statement.”.

6. In the said rules, in rule 12CCC, –

(a) after the words “restrictions on a manufacturer,” , the words “a registered importer,” shall be inserted;

(b) after the words “suspension of registration in case of” , the words “an importer or,” shall be inserted.

7. In the said rules, in rule 17, after sub-rule (5), the following sub-rule shall be inserted, namely:–

“(6) Where the return is submitted under sub-rule (3) by the assessee after the due date as mentioned in that sub-rule, the assessee shall pay to the credit of the Central Government, an amount calculated at the rate of one hundred rupees per day subject to a maximum of twenty thousand rupees for the period of delay in submission of each return.”.

8. In the said rules, in rule 18, for the Explanation, the following Explanation shall be substituted, namely:–

*Explanation.* – For the purposes of this rule, “export”, with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India and includes shipment of goods as provision or stores for use on board a ship proceeding to a foreign port or supplied to a foreign going aircraft.”.

9. In the said rules, in rule 22, in sub-rules (2) and (3), after the words “Every assessee,” , the words “an importer who issues an invoice on which CENVAT credit can be taken,” shall be inserted.

10. In the said rules, in rule 25, in sub-rule (1), –

- (a) after the words “registered person of a warehouse,” the words “or an importer who issues an invoice on which CENVAT credit can be taken,” shall be inserted.
- (b) in the long line, –
- (i) after the words “registered person of the warehouse,” the words “or an importer who issues an invoice on which CENVAT credit can be taken,” shall be inserted;
- (ii) for the words “two thousand rupees” the words “five thousand rupees” shall be substituted with effect from the date on which the Finance Bill, 2015, receives the assent of the President.

[F. No.334/5/2015-TRU]

(Pramod Kumar)  
Under Secretary to the Government of India

**Note.-** The principal rules were published *vide* notification number 04/2002- Central Excise (N.T.), dated the 1st March, 2002 in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 143(E) , dated the 1st March, 2002 and last amended by notification number 19/2014-Central Excise (NT) dated the 11<sup>th</sup> July, 2014, *vide* number G.S.R 454( E ), dated the 11<sup>th</sup> July, 2014 .

## **Service Tax exemption for CETP**

**(Service Tax Notification No.6/2015 dated 1<sup>st</sup> March 2015)**

CETP → SERVICE TAX  
EXEMPTION

[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

New Delhi, the 1<sup>st</sup> March, 2015  
No. 6/2015-Service Tax,

**G.S.R.....(E).**- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20<sup>th</sup> June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 467 (E), dated the 20<sup>th</sup> June, 2012, namely:-

1. In the said notification,-

(i) for entry 2, the following entry shall be substituted, namely,-

“2. (i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics;

(ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above;”;

(ii) in entry 12, items (a), (c) and (f) shall be omitted;

(iii) in entry 14, in item (a), the words “an airport, port or” shall be omitted;

(iv) for entry 16, the following entry shall be substituted, namely:-

“16. Services by an artist by way of a performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) theatre, if the consideration charged for such performance is not more than one lakh rupees:

Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.”;

(v) in entry 20, for item (i), the following item shall be substituted, namely:-

"(i) milk, salt and food grain including flours, pulses and rice;"

(vi) in entry 21, for item (d), the following item shall be substituted, namely:-

"(d) milk, salt and food grain including flours, pulses and rice;"

(vii) in entry 26A, after item (c), the following item shall be inserted, namely-

"(d) Varishtha Pension Bima Yojana;"

(viii) in entry 29, items (c), (d) and (e) shall be omitted;

(ix) in entry 30, in item (c), for the words "any goods", the words "any goods excluding alcoholic liquors for human consumption," shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint;

(x) entry 32 shall be omitted;

(xi) after entry 42, the following entries shall be inserted, namely,-

43. Services by operator of Common Effluent Treatment Plant by way of treatment of effluent;

44. Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables;

45. Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo;

46. Service provided by way of exhibition of movie by an exhibitor to the distributor or an association of persons consisting of the exhibitor as one of its members;"

(xii) after entry 46 so inserted, the following entry shall be inserted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, namely:-

47. Services by way of right to admission to,-

(i) exhibition of cinematographic film, circus, dance, or theatrical performance including drama or ballet;

(ii) recognised sporting event;

(iii) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event, where the consideration for admission is not more than Rs 500 per person.”.

2. In the said notification, in paragraph 2 relating to Definitions,-

(a) after clause (xa), the following clause shall be inserted, namely:-

‘(xaa) “national park” has the meaning assigned to it in the clause (21) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);’;

(b) after clause (zaa), the following clause shall be inserted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, namely:-

‘(zab) “recognised sporting event” means any sporting event,-

(i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;

(ii) covered under entry 11.’;

(c) for the clause (zi), the following clauses shall be substituted, namely:-

‘(zi) “tiger reserve” has the meaning assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zj) “trade union” has the meaning assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);

(zk) “wildlife sanctuary” means sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);

(zl) “zoo” has the meaning assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).’.

3. Save as otherwise provided in this notification, this notification shall come into force on the 1<sup>st</sup> of April, 2015.

[F. No.334/5/2015 -TRU]

(Akshay Joshi)

Under Secretary to the Government of India

**Note:-**The principal notification was published in the Gazette of India, Extraordinary, by notification No. 25/2012 - Service Tax, dated the 20<sup>th</sup> June, 2012, *vide* number G.S.R. 467 (E), dated the 20<sup>th</sup> June, 2012 and last amended *vide* notification No.17/2014 - Service Tax, dated the 20<sup>th</sup> August, 2014 *vide* number G.S.R. 598(E), dated the 20<sup>th</sup> August, 2014.

## **Service Tax exemption for Foreign Agent**

**(Service Tax Notification No.3/2015 dated 1<sup>st</sup> March 2015)**

**[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**

New Delhi, the 1<sup>st</sup> March, 2015

**No. 3/2015-Service Tax,**

**G.S.R. ---(E).-** In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 42/2012-Service Tax, dated 29<sup>th</sup> June 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 520 (E), dated 29<sup>th</sup> June 2012, except as respects things done or omitted to be done before such recession.

**[F.No. 334 /5/ 2015-TRU]**

**(Akshay Joshi)**  
**Under Secretary to the Government of India**



**Service Tax exemption for transport of goods for  
export by road from factory to Land Customs Station**

**(Service Tax Notification No.3/2015 dated 1<sup>st</sup> March 2015)**

[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  
New Delhi, the 1<sup>st</sup> March, 2015  
No. 4/2015-Service Tax**

**G.S.R. --- (E).**- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.31/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* G.S.R 473 (E), dated the 20th June, 2012, namely:-

1. In the said notification, in the Table, against Sl.No. 1, in column (2), for the words "port or airport", at both the places where they occur, the words "port, airport or land customs station" shall be substituted.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2015.

[F. No.334/5/2015 -TRU]

(Akshay Joshi)  
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) by notification No. 31/2012 - Service Tax, dated the 20<sup>th</sup> June, 2012, *vide* G.S.R. 473 (E), dated the 20<sup>th</sup> June, 2012.