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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION
No. 8/2015–Central Excise (N.T.)

New Delhi, the 1st 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 1st 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 11th July, 2014, *vide* number G.S.R 454(E), dated the 11th July, 2014 .