

[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. 45/2016 - Central Excise (N.T.)

New Delhi, the 20th September, 2016

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 (Tenth Amendment) Rules, 2016.

(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 9, in sub-rule (1), for clause (fa), the following clause shall be substituted, namely:-

“(fa) a Service Tax Certificate for Transportation of goods by rail issued by the Indian Railways; or”

[F. No. 267/09/2016-CX.8]



(ROHAN)

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 10th September, 2004, *vide*, number G.S.R. 600(E), dated the 10th September, 2004 and last amended *vide* Notification No. 41/2016 - Central Excise (N.T.), dated the 10th August, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 784(E), dated the 10th August, 2016.