

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS
AND SERVICE TAX: COCHIN COMMISSIONERATE,
CENTRAL REVENUE BUILDING: I.S.PRESS ROAD: COCHIN-18.**

Dated:03.03.2010

TRADE NOTICE NO: 04/2010

Sub:- Communication of Notification No. 04/2010-C. E. (N.T.) –
Payment of duty & Filing of returns- Reg.

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Copy of Notification No. 04/2010-Central Excise (N.T.) Dt.19.02.2010 issued vide F.No. 201/20/2009-CX.6 by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi is communicated herewith for information, guidance and necessary action.

(Issued from File C.No.IV/16/09/2009- Tech)

Encl: As above

**(R. VISHNUDAS)
JOINT COMMISSIONER**

To

1. As per DL I & II of Cochin Commissionerate
2. Trivandrum Commissionerate (1 Copy)
3. Calicut Commissionerate (1 Copy)
4. The Chief Commissioner's Office (1 Copy)

Pl.see page 2 for Notfn.

**[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. 04/2010-Central Excise (N.T.)

New Delhi, the 19th 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 1st 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 1st March, 2002 vide notification No. 4/2002-Central Excise (N.T.), dated the 1st March, 2002, [G.S.R. 143 (E), dated the 1st March, 2002] and were last amended, vide, notification No. 17/2009-Central Excise (N.T.), dated the 7th July, 2009, [G.S.R. 482 (E) dated the 7th July, 2009].