

[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)

New Delhi, the 8th May, 2012

Notification No. 25/2012-Central Excise (N.T)

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 (Fifth Amendment) Rules, 2012.
(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette

2. In the CENVAT Credit Rules, 2004, in sub-rule (6) of rule 6,-
(A) in clause (iva), for the words and figures, "6/2006-Central Excise, dated the 1st March, 2006, number G.S.R. 96(E), dated the 1st March, 2006", the words and figures "12/2012-Central Excise, dated the 17th March, 2012, number G.S.R. 163(E), dated the 17th March, 2012" shall be substituted;

(B) in clause (vii), for the words and figures, "6/2006-Central Excise, dated the 1st March, 2006", the words and figures "12/2012-Central Excise, dated the 17th March, 2012" shall be substituted;

(C) after clause (vii) and the entries relating thereto, the following shall be inserted, namely:-

"(viii) supplies made for setting up of solar power generation projects or facilities";

[F. No. 334/1/2012- TRU]

(Sanjeev Kumar 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), vide notification No. 23/2004-Central Excise (N.T.), dated the 10th September, 2004 vide number G.S.R. 600(E), dated 10th September, 2004 and was last amended vide notification No. 21/2012-Central Excise (N.T.), dated the 27th March, 2012, published vide number G.S.R. 253(E), dated the 27th March, 2012.