CCR 2004

Rule-1 TEC

Rule -2 Definitions - Total 21

Rule -3 CENVAT CREDIT

3(1)(i) - CVD imported goods

3(2) - ceases to be exempted-manufacturer,producer

3(3) - ceases to be exempted - service provider

3(4) - credit may be untilised for payment

3(5)-removal of goods as such

3(5A) - Removal of capital goods after use

- as computer & peripherals (CC - 10%P.Q (1ST YEAR) 8%P.Q(2ND YEAR) 5% PQ(3RD YEAR) AND 1% PQ IN 4TH AND 5TH YEAR
- as other than computer and peripherals - (CC - 2.5% P.Q)

w.e.f is removed as scrap or waste then shall pay an amount

3(5B)- cenvat credit to be reversed/paid

3(5C)- Duty has been remitted on finished goods

Also Rule 21 of CER 2002

3(6)- buyer can avail cenvat credit of the amount paid UNDER (5) or (5A)

3(7)- 100% EOU to DTA

(also Rule 17 CER 2002)

suresh synthetics (2007)(SC)

Rule-4 Conditions for allowing CENVAT CREDIT

(a) to (f) **stelko strips ltd 2010 (P&H)**

4(5)(a) - CG sent for job work (brought back in 180 days)

4(5)(b) - jigs , fixtures, moulds, dies sent to another manufacturer or JOB worker.

cenvat credit allowed and note: 180 days not applicable here

4(7) - C.C on input service allowed on credit basis (payment <3m)

pro to 4(1) & sixth pro to 4(7) w.e.f 1-9-2014 should be taken with in 6month
not applicable to capital goods

Satish Industries 2013 (bom)

Rule-5 Refund of CENVAT CREDIT

Export rebate claim - RULE 18 of CER 2002

UM CABLES LIMITED 2013 (BOM)
Rajasthan textile mills 2013 (RaJ)

Rule-5A Refund of cenvat credit to units in specified areas

Assam

tripura

meghalaya
mizoram
manipur
nagaland
arunachal pradesh
sikkim

Rule-5B Refund of cenvat credit to SERVICE PROVIDERS providing services under RCM notification no 12/2014 dt 3.03.2014

Rule-6(1) No C.C for exempted goods and services

separate accounts are maintained - rule 6(2)
Sepreate accounts are not maintained- 3 options

option -1 6(3)(i) - pay an amount 6% on EG or ES
option-2 6(3)(ii)- prop amount as provided in 6(3A)
option-3 6(3)(iii)- maintain a/c's for inputs and for input service pay prop amount as determined in 6(3A)

BALRAMPUR CHINI MILLS LTD 2014(ALL)

Rule-6(3B) Bank or NBFC services - 50% amount avail and 50% pay an amount

Rule-6(3C) with drawn for insurance service w.e.f 1-4-2012

Rule-6(4) C.C on CG will not be allowed used in EG OR ES but not for SSI 8/2003

Rule-6(6) Goods sold to EOU+SEZ+EHTP+STO+UNO

IF dutiable goods- don’t reverse credit nor pay amount
IF exempted goods- don’t take credit

Rule-6(6A) Provisions of 6(1)+(2)+(3)+(4) if TS provided to SEZ+Devloper of SEZ ARE NOT AVAILABLE

amount- not included cess i.e education cess
if exempted goods purchased by buyer and if he pays an amount then he is not eligible to take credit.

Rule-6(8) service exported - exempted but two conditions needed
(1) - receivable in foreign currency
(2) - and <6months

Proviso - if period expired and also extended period also expired i.e allowed by RBI then from such period to upto 1 YEAR, if any amount recived then he can take credit - i.e under rule 6(3) I would had paid amount by not satisfying conditions and I would liable to pay an amount then that part of amount is available for credit.

Rule-7 Manner of Distribution of Credit by ISD (if ISD is (rule 2(m))

upon turnover basis
and if used by one unit exclusively then whole of such unit
if unit is manufacturing EG/ES then there is no chance to distribute credit to such units

Rule-7A C.C ON IG AND CG can be distributed by service provider
if he is registered under FSD(rule 2(ij) OR SSD (rule 2(s)

Rule -8 inputs stored outside the factory of manufacturer
permission - AC/DC

Rule -9 Documents and Accounts
(techno rubber industries pvt 2011(kar)

Rule -9A Information relating to principal inputs
(input >10% of total inputs are called principal inputs

Rule-10 Transfer of CENVAT CREDIT

Rule-10A transfer of SAD

Rule-11 transistional Provision
Final product exempted due to any of reasons under
-if opt for SSI
- sec 5A exemption provided by govt-for manufacturer
- by service provider opt for full exemption on service output

then pay amount equivalent amount lying in CLOSING STOCK OR WIP
OR FINAL PRODUCT OR INPUT SERVICES

Rule-12 cleared inputs or CG in terms of notification of the GOI the CC is admitted

Rule-12A Procedure and facilities for LTP

W.E.F **11-07-2014** no transfer of credit by LTP to other premises

Rule-12AAA
Power to impose restrictions in certain types of cases

W.E.F	Manufacturer	
21-03-2014	FSD	if they misues
only Chief COMM	SSD	CC
can pass order	IMPORTER	
	EXPORTER	

Period
6months - first time
1 year - subsequently
only chief CCE w.e.f 21.03.2014 and also OBH given to defaulter

Rule-13 power of CENTRAL GOVT to notify goods for DEEMED cenvat credit

Rule-14 Recovery of CC wrongly taken + utilized along with interest

w.e.f 8-01-2014 amount payable under

3(5)
3(5A) should be paid on or before 5th of the
3(5B) following month by utilising cc or paying
3(5C)

Rule-15 Confisication and penalty

2000 or duty or service tax on such goods or services which ever is higher

Rule-15A General penalty

no penalty in any rules then max penalty is Rs.5000

Rule-16 Supplementary Provision