G.S.R. (E).—In pursuance of rule 12CCC of the Central Excise Rules, 2002 and rule 12AAA of the CENVAT Credit Rules, 2004, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue, No. 16/2014-Central Excise (N.T.), dated the 21st March, 2014, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 204(E), dated the 21st March, 2014, namely:

1. In the said notification,—

   (a) in the opening paragraph, for the words “where a manufacturer,”, the words “where a manufacturer, registered importer,” shall be substituted;

   (b) in paragraph 2,—

      (i) in sub-paragraph (2), for the words “Where a first stage”, the words “Where a registered importer, first stage” shall be substituted;

      (ii) in sub-paragraph (3), for the words “the said dealer”, the words “the said registered importer or dealer” shall be substituted;

      (iii) in sub-paragraph (5), for the words “If a manufacturer,”, the words “If a manufacturer, registered importer,” shall be substituted.

2. This notification shall come into force on the 1st day of March, 2015.

[F. No. 334/5/2015- TRU]

(Pramod Kumar)
Under Secretary to the Government of India

Note: - The principal notification was published in the Gazette of India, Extraordinary, part II, section 3, sub-section (i) vide number G.S.R. 204(E) dated 21st March, 2014.