



## **CENTRAL EXCISE NOTIFICATION**

**N.T. SERIES**

-COPY OF-

### **NOTIFICATION**

**NO.22/2007-CENTRAL EXCISE (N.T.)**

**Dated 19<sup>th</sup> April, 2007**

**Reg: Form E.R-1 & E.R-3 amended**

In exercise of the powers conferred by rule 12 of the Central Excise Rules, 2002 and sub-rule (7) of rule 9 of CENVAT Credit Rules, 2004, the Central Board of Excise and Customs hereby makes the following amendments in the notification of the Ministry of Finance (Department of Revenue), No.23/2006-Central Excise (N.T) dated the 12<sup>th</sup> October, 2006 published in the Gazette of India vide G.S.R. 630(E), dated the 12<sup>th</sup> October, 2006 (hereinafter referred to as the said notification) namely:-

1. In the said notification,-

(i) for table given at Sr. No. 8 of Form E.R-1, the following table shall be substituted, namely:-

“8 . Details of CENVAT credit taken and utilized:-

Details of credit	CENVAT (Rs)	AED (TTA) (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3 (5) of the Customs Tariff Act, 1975	Education Cess on excisable goods (Rs)	Secondary and Higher Education Cess on Excisable goods	Service Tax (Rs)	Education Cess on taxable services (Rs)	Secondary and Higher Education Cess on Taxable services” (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Opening balance										
Credit taken on inputs on invoices issued by manufacturers										
Credit taken on inputs on invoices issued by I or II stage dealers										
Credit taken on imported inputs										
Credit taken on capital goods on invoices issued by manufacturers or by I or II stage dealers										
Credit taken on imported capital goods										
Credit taken on input services										
Credit taken from inter-unit transfer of credit by a large taxpayer*										
Credit taken under sub-rule(2) of rule 12BB of Central Excise Rules, 2002*										
Total credit available										
Credit utilised for payment of duty on goods										
Credit utilised when inputs or capital goods are removed as such										

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Credit utilised for payment of tax on services										
Credit utilised towards inter-unit transfer of credit by a large taxpayer*										
Closing balance										

(ii) for table given at Sr. No. 6 of Form E.R-3, the following table shall be substituted, namely:-

“6. Details of CENVAT credit taken and utilized:-

Details of credit	CENVAT (Rs)	AED (TTA) (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3 (5) of the Customs Tariff Act, 1975	Education Cess on excisable goods (Rs)	Secondary and Higher Education Cess on Excisable goods	Service Tax (Rs)	Education Cess on taxable services (Rs)	Secondary and Higher Education Cess on Taxable services” (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Opening balance										
Credit taken on inputs on invoices issued by manufacturers										
Credit taken on inputs on invoices issued by I or II stage dealers										
Credit taken on imported inputs										
Credit taken on capital goods on invoices issued by manufacturers or by I or II stage dealers										
Credit taken on imported capital goods										
Credit taken on input services										
Total credit available										
Credit utilised for payment of duty on goods										
Credit utilised when inputs or capital goods are removed as such										
Credit utilised for payment of tax on services										
Closing balance										

2. In the said notification,-

(i) in the instructions given at the end of Form E.R-1, at Sr. No. 11, in point (f) after the entry relating to ‘Cess’, the following entry shall be inserted, namely:-

“Secondary & Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under clause (126) read with clause (128) of the Finance Bill, 2007, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law”.

- (ii) in the instructions given at the end of Form E.R-1, in the table specified in Sr. No. 12, after the item relating to "Cess", the following item shall be inserted, namely;-

Secondary and Higher Education Cess on Excisable goods	
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- (iii) in the instructions given at the end of Form E.R-3, in the table specified in Sr. No. 9, in point (f) after the entry relating to "Cess", the following entry shall be inserted, namely;-

"Secondary and Higher Education Cess on Excisable goods- Secondary and Higher Education Cess on Excisable goods leviable under clause (126) read with clause (128) of the Finance Bill, 2007, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law".

- (iv) in the instructions given at the end of Form E.R-3, in the table specified in Sr. No.10, after the item relating to "Cess", the following item shall be inserted, namely;-

"Secondary and Higher Education Cess on Excisable goods		" "
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**Sd/-**  
**(Rahul Nangare)**  
**Under Secretary to the Government of India**

**F.No.201/4/2007-CX.6**  
**Issued by:**  
**Ministry of Finance**  
**(Department of Revenue)**  
**New Delhi**

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