

[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. 19/2014 - Central Excise (N.T.)

New Delhi, the 11th July, 2014

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. (1) These rules may be called the Central Excise (Third Amendment) Rules, 2014.

(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 rule 8 of the Central Excise Rules, 2002, -

(i) in sub-rule (1), the third proviso shall be omitted with effect from the 1st October , 2014 ;

(ii) after sub-rule (1A), the following sub-rule shall be inserted with effect from the 1st October , 2014 , namely : -

“ (1B) Every assessee shall electronically pay duty through internet banking :

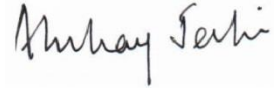
Provided that the Assistant Commissioner or the Deputy Commissioner of Central Excise , for reasons to be recorded in writing , allow an assessee payment of duty by any mode other than internet banking . ” ;

(iii) for sub-rule (3A), the following sub-rule shall be substituted, namely :—

“ (3A) If the assessee fails to pay the duty declared as payable by him in the return within a period of one month from the due date, then the assessee is liable to pay the penalty at the rate of one per cent. on such amount of the duty not paid, for each month or part thereof calculated from the due date, for the period during which such failure continues .

Explanation.- For the purposes of this sub-rule, 'month' means the period between two consecutive due dates for payment of duty specified under sub-rule (1) or the first proviso to sub-rule (1) , as the case may be . ” .

[F. No. 334/15/2014-TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India *vide* notification number 04/2002- Central Excise (N.T.), dated the 1st March, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 143(E) , dated the 1st March, 2002 and last amended by notification number 14/2014-Central Excise (NT) , *vide* number G.S.R 202(E), dated the 21st March , 2014 .