

EXCISE

Amendments with respect to Importers

Notification No. 08/2014-Central Excise (N.T.), Date: February 28, 2014 amends Rule 9 (1) of Central Excise Rules 2002 so as to require every person, who produces, manufactures, carries on trade, holds private store-room or warehouse or otherwise uses excisable goods **or an importer who issues an invoice on which CENVAT Credit can be taken**, to get registered with effect from 1<sup>st</sup> April 2014. This expands the scope for assessee's who need to get registered under the said rule by including an Importer.

Notification No. 09/2014-Central Excise (N.T.), Dated : February 28, 2014 amends Rule 9 (8) of Cenvat Credit Rules, 2004 as a first stage dealer or a second stage dealer or **a registered importer** to submit the return within 15 days from the end of the respective quarter provided that such return is submitted electronically. Thus all the conditions of Rule 9 (8) of Cenvat Credit Rules, 2004 apply to a Registered Importer as well with effect from 1<sup>st</sup> April 2014.

Notification No. 10/2014-Central Excise (N.T.), Dated : February 28, 2014 amends **Form A-1: Application for Registration under Central Excise** issued vide Notification No. 35/2001-Central Excise (N.T.), Dated : June 26, 2001 with effect from 1<sup>st</sup> April 2014 as follows:

- Part I relating to Identification of Business Requiring Registration be read as Manufacturing, Warehousing, hundred percent Export Oriented Undertaking, Unit in Export Processing Zone , **Importer**, First Stage Dealer, Second Stage Dealer.
- Point 3 of Form A-1 which requires the assessee to choose a category of business will have an additional category named **"Importer"**.

Thus if an importer seeks registration by filing Form A-1 he needs to specify his being an Importer clearly.

A new Quarterly Return Form for first stage/ second stage dealer or the registered importer has been provided vide Notification No. 11/2014-Central Excise (N.T.), Dated: February 28, 2014. The amendment is in lines with Rule 9 (8) of Cenvat Credit Rules, 2004 which requires a registered importer to file a quarterly return in the above mentioned format. The revised form can be obtained from [www.cbec.gov.in](http://www.cbec.gov.in)

[Notification No. 08/2014-Central Excise (N.T.), Dated : February 28, 2014, Notification No. 09/2014-Central Excise (N.T.), Dated : February 28, 2014, Notification No. 10/2014-Central Excise (N.T.), Dated : February 28, 2014, Notification No. 11/2014-Central Excise (N.T.), Dated : February 28, 2014]

Source: [www.cbec.gov.in](http://www.cbec.gov.in)

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