

**[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. 25 /2015- Central Excise (N.T)**

New Delhi, the 9<sup>th</sup> December, 2015

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 (Second Amendment) Rules, 2015.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Excise Rules, 2002 (hereinafter referred to as the said rules), in rule 8, for sub-rule (1A), the following sub-rule shall be substituted, namely:—

“ (1A) Notwithstanding anything contained in sub-rule (1), the duty on the clearances in the month of November, 2015, by an assessee in the State of Tamil Nadu, payable by the 5<sup>th</sup> or the 6<sup>th</sup> of the December, 2015, as the case may be, shall be paid by the 20<sup>th</sup> December, 2015.”

3. In the said rules, in rule 12, after sub-rule (6), the following sub-rule shall be inserted, namely:—

“ (7) The Central Board of Excise and Customs may, by an order extend the period specified in this rule by such period as deemed necessary under the circumstances of special nature to be specified therein.” .

4. In the said rules, in rule 17, after sub-rule (3), the following proviso shall be inserted, namely:—

“ Provided that the Central Board of Excise and Customs may, by an order extend the period by such period as deemed necessary under the circumstances of special nature to be specified therein.” .

**[F. No. 201/13/2015-CX.6]**

(Santosh Kumar Mishra)

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 08/2015-Central Excise(NT), dated the 1st March, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.153(E) , dated the 1st March, 2015.