

Finance Act 2005

Schedule 4 - Fourth Schedule

THE FOURTH SCHEDULE

(See section 82)

S. No.	Provisions of the Central Excise Rules, 1944 to be amended	Amendment	Date of effect of amendment
(1)	(2)	(3)	(4)
1.	Rule 57CC of the Central Excise Rules, 1944 as inserted by notification No. G.S.R. 324(E), dated the 23rd July, 1996 [14/96-Central Excise (N.T.), dated the 23rd July, 1996]	In the Central Excise Rules, 1944, in rule 57CC, the Explanation shall be numbered as Explanation 1 thereof; and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:--	1st day of August, 1996 to 28th day of February, 1997 (both days inclusive)
		"Explanation 2. -- If the manufacturer fails to pay the said amount, it shall be recovered along with interest in the same manner, as provided in rule 57-I, for recovery of credit wrongly taken.".	
2.	Rule 57CC of the Central Excise Rules, 1944 as substituted by notification No. G.S.R. 122(E), dated the 1st March, 1997 [6/97-Central Excise (N.T.), dated the 1st March, 1997]	In the Central Excise Rules, 1944, in rule 57CC, after sub-rule (9), the following Explanation shall be inserted, namely:-- "Explanation.-- If the manufacturer fails to pay the said amount, it shall be recovered along with interest in the same manner, as provided in rule 57-I, for recovery of credit wrongly taken.".	1st day of March, 1997 to 31st day March, 2000 (both days inclusive)
3.	Rule 57D of the Central Excise Rules, 1944 as substituted by notification No. G.S.R. 203(E), dated the 1st March, 2000 [11/2000-Central Excise (NT.), dated the 1st March, 2000] and as substituted by rule 57AD by notification No. 298(E), dated the 31st March, 2000 [27/2000-Central Excise (NT.), dated the 31st March, 2000]	In the Central Excise Rules, 1944, in rule 57AD, after sub-rule (2), the Explanation shall be numbered as Explanation 1 thereof; and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:--"Explanation 2. -- If the manufacturer fails to pay the said amount, it shall be recovered along with interest in the same manner, as provided in rule 57AH, for recovery of CENVAT credit wrongly taken.".	1st day of April 2000 to 30th day June, 2001 (both days inclusive)