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Finance Act, 2012, (Central)

Schedule - the Eighth Schedule

THE EIGHTH SCHEDULE

(See section 144)

Provisions of CENVAT Credit Rules, 2004 to be amended

Amendment

Period of effect of amendment

(1)

(2)

(3)

Sub-rule (6A) of rule 6 of the CENVAT Credit Rules, 2004 as inserted by CENVAT Credit (Amendment) Rules, 2011 vide notification number G.S.R. 134(E), dated the 1st March, 2011 [3/2011 -Central Excise (NT.), dated the 1st March, 2011].

In the CENVAT Credit Rules, 2004, in rule 6, after sub-rule (6), the following sub-rule shall be inserted with effect from the 10th day of February, 2006, namely:--

"(6A) The provisions of sub-rules (1), (2), (3) and (4) shall not be applicable in case the taxable services are provided, without payment of service tax, to a Unit in a Special Economic Zone or to a Developer of a Special Economic Zone for their authorised operations."

From 10th February, 2006 to 28th February, 2011.