

[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)  
NEW DELHI

**NOTIFICATION NO.**

**02/2016- CX (N.T), Dated: February 03, 2016**

In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the CENVAT Credit Rules, 2004, namely : -

1. (1) These rules may be called the CENVAT Credit (Second Amendment) Rules, 2016.

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

2. In the CENVAT Credit Rules, 2004 (here-in-after referred to as the said rules), in rule 2, in clause (l), after sub-clause (C), the following Explanation shall be inserted, namely: -

*"Explanation.- For the purpose of this clause, sales promotion includes services by way of sale of dutiable goods on commission basis."*

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

*"Provided also that the CENVAT credit of any duty specified in sub-rule (1) shall not be utilised for payment of the Swachh Bharat Cess leviable under sub-section (2) of section 119 of the Finance Act, 2015 (20 of 2015):"*

**[F. No. 332/18/2015-TRU ]**

**(K Kalimuthu)**  
**Under Secretary to the Government of India**

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. [23/2004](#) - Central Excise (N.T.), dated the 10th September, 2004 *vide* number G.S.R. 600(E), dated the 10th September, 2004 and last amended *vide* notification No. [01/2016](#) - Central Excise (N.T.), dated the 1st February, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 132(E), dated the 1st February, 2016.