

THE FIFTH SCHEDULE

(See section 83)

	Provisions of the CENVAT Credit Rules, 2001 to be amended	Amendment	Period of effect of amendment
5	(1)	(2)	(3)
10	Rule 6 of the CENVAT Credit Rules, 2001 as published by notification No. G.S.R. 445(E), dated the 21st June, 2001 [31/2001-Central Excise (N.T.), dated the 21st June, 2001]	In the CENVAT Credit Rules, 2001, in rule 6, after sub-rule (3), the <i>Explanation</i> shall be numbered as <i>Explanation 1</i> thereof; and after <i>Explanation 1</i> as so numbered, the following <i>Explanation</i> shall be inserted, namely:— “ <i>Explanation 2.</i> —If the manufacturer fails to pay the said amount, it shall be recovered along with interest in the same manner, as provided in rule 12, for recovery of CENVAT credit wrongly taken.”.	1st day of July, 2001 to the 28th day of February, 2002 (both days inclusive).