

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, PUNE I**  
**2<sup>ND</sup> FLOOR, ICE HOUSE, 41-A, SASOON ROAD,OPP.WADIA COLLEGE**  
**PUNE-411 001**

**MINUTES OF THE PGC MEETING FOR THE MONTH OF OCTOBER & NOVEMBER,  
2009 HELD ON 25.11.2009**

The PGC meeting for the month of October & November 2009 was held on 25<sup>th</sup> November , 09 at 1600 hrs. in the Hqrs. office of Pune-I Central Excise Commissionerate The meeting was chaired by Smt. A. Vasudev, Commissioner, Central Excise, Pune-I Commissionerate.

2. The following PGC members and Departmental Officers attended the meeting

(A) Members of the Trade & Industry:

(i)	Shri P.B.Vaidya	Member
(iii)	Shri C.K.Hande	Member
(iii)	Shri A. G. Ganu	Member
(iv)	Shri Uday R. Gosavi	Member

Departmental Officers:

(i)	Shri K. H. Sapkal	Joint Commr. (Tech)
(ii)	Shri D.G.Nandanwar	Supdt (Tech)

3. The Chairperson welcomed the members to the meeting. The minutes of the PGC & RAC Meeting held on 23.09.2009 circulated/presented to the members were unanimously approved. Accordingly, the Minutes have been adopted.

4. The following point received in advance was taken for discussion.

**1) Point received from Shri Uday R. Gosavi, Member PGC:.**

We have due to oversight not availed AED from March 2006 onwards to the month of May 2009 we have filed the information with the range Superintendent on 27<sup>th</sup> May 09 along with the necessary working . Rule 3 of the Cenvat Credit Rules, 2002 clearly permits availment of credit of AED by a manufacturer of goods.

We are being permitted availment of AED credit from May 2009 but there is no communication from the range authorities formally permitting the availment of credit. Are we permitted in such a case to utilize the credit availed.

**REPLY:**

As per rule 3 (1) (vii) of Cenvat Credit Rules, 2004, manufacturer or Service provider shall be allowed to take Cenvat credit of additional duty leviable under Section 3 of the Customs Tariff Act, equivalent to the duty of excise and additional duty leviable under sub section (5) of Section 3 of the Customs Tariff Act, paid on any input or capital goods received in the factory of manufacturer of final product or premises of

output service provider on or after 10th Sept. 04. Further as per the conditions of rule 4 (1) of the Cenvat Credit Rules, 2004, Cenvat credit in r/o input is to be availed immediately on receipt of the inputs in the factory of manufacturer or premises of output service provider.

5. There was also a general discussion on proposed implementation of GST in the year 2010 wherein Chairperson requested members to give suggestion and organized Seminars for the trade.

6. The meeting ended with a vote of thanks.

(K. H. SAPKAL)  
JOINT COMMISSIONER(T)  
CENTRAL EXCISE, PUNE-I

F.NO.VGN(19)01/PGC-RAC/08-09/part-I  
Pune, the December, 2009.

Copy to:

1. The D.G.I, C.C.Ex., New Delhi./ The Addl. D.G.I. C.C.Ex., WZU, Mumbai
2. The Chief Commissioner, Central Excise, Pune Zone, Pune.
3. The Chief Vigilance Officer, CBEC, New Delhi.
4. The Commissioner of Central Excise Pune-III/Goa/kolhapur Commissionerate
5. The Commissioner of Customs, Pune
6. The Commissioner (Appeals), Pune-I/III/Goa/kolhapur
7. The Addl. Dir., D.G..C.E.I., Regional Unit, Pune.
8. CERA, Mumbai.
9. The Deputy Chief Chemist, Mumbai.
10. CENTAX Publications Pvt. Ltd., 1512-B Bhishm Pitamah Marg, New Delhi
11. Central Excise Bar Association, Mumbai.
12. All Members of RAC/PGC in the Commissionerate.
13. All Trade Associations & Chambers of Commerce & Industries in the Commissionerate.
14. All Addl./Jt./Dy./Asstt. Commrs. at Hdqrs, Divisions and Service Tax cell, Pune I Commissionerate.
15. All GOs/Section Heads at Hdqrs, Divisions and Service Tax cell, Pune I Commissionerate.
16. Trade Facility Subscribers.
17. Systems Manager, EDP Section, Hdqrs. Pune-I Commissionerate to upload on the web site of Commissionerate immediately.