

[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)**

Notification No. 14/2017 – Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E)- In exercise of the powers conferred by sub-section (2) of section 3, sub-sections (1) and (3) of section 3A, sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), sub-section(3) of section 111 of the Finance(No.2)Act,1998(21 of 1998), sub-section(3) of section 133 of the Finance Act,1999(27 of 1999), sub-section (3) of section 136 of the Finance Act, 2001 (14 of 2001) and sub-section(3) of section 85 of the Finance Act,2005(18 of 2005), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

Table

| S.No. | Notification No. and Date | Amendments |
|--------------|---|---|
| (1) | (2) | (3) |
| 1. | 52/2002-Central Excise, dated the 17 th October, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 707 (E), dated the 17 th October, 2002 | In the said notification,- (i) the words, figures and brackets “read with sub-section (3) of section 3 of the Additional Duties of Excise(Goods of Special Importance) Act, 1957 (58 of 1957)(hereinafter referred to as the said Special Importance Act)” shall be omitted; (ii) the words and figures “tariff item 2106 90 20 and” shall be omitted; (iii) the words “and additional duty of excise” shall be omitted; and (iv) the words “and the said Special Importance Act” shall be omitted. |
| 2. | 8/2003-Central Excise, dated the 1 st March, 2003, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 138 (E), dated the 1 st March, 2003 | In the said notification,- (i) in the Table, S. No. 3 and the entries relating thereto shall be omitted; (ii) in the second Paragraph,- (a) in clause (iii), for both the Provisos the following Proviso shall be substituted, namely- “ Provided that nothing contained in this sub-paragraph shall apply to the inputs used in the manufacture of specified goods bearing the brand name or trade |

name of another person, which are ineligible for the grant of this exemption in terms of paragraph 4.”;

(b) in clauses (iv) and (vii) the Proviso shall be omitted;

(iii) for the ANNEXURE the following shall be substituted, namely:-

“ANNEXURE

Description of excisable goods falling under the Chapter, heading, sub-heading or tariff items of the Fourth Schedule to the Central Excise Act, 1944, namely:-

| (1) | (2) |
|-------|---|
| (i) | Tobacco, used for smoking through ‘hookah’ or ‘chilam’, commonly known as ‘hookah’ tobacco or ‘gudaku’ falling under tariff item 2403 10 10; |
| (ii) | Other smoking tobacco falling under tariff item 2403 10 90, other than those bearing a brand name; |
| (iii) | Chewing tobacco, chewing tobacco preparations and tobacco extracts and essences, falling under heading 2403, other than those bearing a brand name; |
| (iv) | Other manufactured tobacco and manufactured tobacco substitutes falling under 2403 9990, other than |

| | | | | those bearing a brand name | | | | | | |
|--|---|----------------------------|------|---|----------------------|--------|-----|-----|--|--------------------------------|
| | | | (v) | All goods falling under Chapter 27.” | | | | | | |
| 3. | 38/2004-Central Excise, dated the 4 th August, 2004, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 500 (E), dated the 4 th August, 2004 | In the said notification,- | (i) | in clause (a) for the words “ethanol on which appropriate duties of excise have been paid” the words “ ethanol on which appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid” shall be substituted; | | | | | | |
| | | | (ii) | the Explanation shall be numbered as Explanation 1 thereof , and after Explanation 1, as so numbered, the following Explanation shall be added, namely:- “Explanation 2.- “appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act , 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).” | | | | | | |
| 4. | 3/2006-Central Excise (NT), dated the 1 st March, 2006, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 114(E), dated the 1 st March, 2006. | In the said notification,- | (i) | in the opening paragraph the figure and word “2106 90 20 or” shall be omitted; | | | | | | |
| | | | (ii) | for the TABLE, the following shall be substituted, namely:- | | | | | | |
| | | | | “TABLE | | | | | | |
| | | | | <table border="1"> <thead> <tr> <th>Description of goods</th> <th>Amount</th> </tr> <tr> <th>(1)</th> <th>(2)</th> </tr> </thead> <tbody> <tr> <td>Pan masala, containing tobacco, commonly known as gutkha, falling under heading 2403 in retail packages if</td> <td>50% of the retail sale price.”</td> </tr> </tbody> </table> | Description of goods | Amount | (1) | (2) | Pan masala, containing tobacco, commonly known as gutkha, falling under heading 2403 in retail packages if | 50% of the retail sale price.” |
| Description of goods | Amount | | | | | | | | | |
| (1) | (2) | | | | | | | | | |
| Pan masala, containing tobacco, commonly known as gutkha, falling under heading 2403 in retail packages if | 50% of the retail sale price.” | | | | | | | | | |

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| | | retail sale price is printed on the retail pack. | |
| 5. | 29/2008-Central Excise (NT), dated the 1 st July, 2008, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 490(E), dated the 1 st July 2008. | In the opening paragraph clause (i) shall be omitted. | |
| 6. | 62/2008-Central Excise, dated the 24 th December 2008, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 885(E), dated the 24 th December 2008 | <p>In the said notification,-</p> <p>(i) in clause (a) for the words “ ethanol on which appropriate duties of excise have been paid” the words “ ethanol on which appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid” shall be substituted;</p> <p>(ii) the Explanation shall be numbered as Explanation 1 thereof , and after Explanation 1, as so numbered, the following Explanation shall be added, namely:- “Explanation 2.- “appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act , 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).”</p> | |
| 7. | 21/2009-Central Excise, dated the 7 th July 2009, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 479 (E), dated the 7 th July 2009 | <p>In the said notification,-</p> <p>(i) the words “bio-diesel, on which appropriate duties of excise have been paid” the words “bio-diesel, on which appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid” shall be substituted;</p> <p>(ii) the Explanation shall be numbered as Explanation 1 thereof , and after Explanation 1, as so numbered, the following Explanation shall be added, namely:- “Explanation 2 .- “appropriate central tax, State tax, Union territory tax and integrated tax" shall</p> | |

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| | | mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act , 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).” |
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2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)
Under Secretary to the Government of India