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SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE**  
**(DEPARTMENT OF REVENUE)**

**Notification No. 21 /2018- Customs**

New Delhi, the 2<sup>nd</sup> February, 2018

G.S. R. ....(E)- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with clause 110 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Act under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts motor spirit commonly known as petrol and high speed diesel oil, falling under heading 2710 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the additional duty of excise (Road and Infrastructure Cess) leviable on motor spirit commonly known as petrol and high speed diesel oil under the aforesaid clause 110 of the Finance Bill, 2018.

[F. No. 334/04/2018-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India