

NOTIFICATION
No. 18/2007-Central Excise

New Delhi, the 1st March, 2007
10 Phalgun, 1928 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sections 91 and 93 of the Finance (No.2) Act, 2004 (23 of 2004), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) from so much of the Education Cess leviable thereon under the said sections 91 and 93 of the said Finance Act, which is in excess of the amount calculated at the rate of two per cent. of the aggregate of duties of excise which are levied and collected by the Central Government in the Ministry of Finance (Department of Revenue), under the said Central Excise Act, and any sum chargeable on such goods under any other law for the time being in force, in addition to and in the same manner as, a duty of excise, but not including the Secondary and Higher Education Cess leviable on the said goods under clause 126 read with clause 128 of the Finance Bill, 2007, which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law.

[F.No.334/1/2007-TRU]

(S.Bajaj)
Under Secretary to the Government of India