

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 sub-section (3) of section 147 of the Finance Act, 2002 (20 of 2002), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 28/2002-Central Excise, dated the 13th May, 2002, published vide number G.S.R.361 (E), dated the 13th May, 2002, namely:-

In the said notification, in the Table, after S. No. 4 and the entries relating thereto, the following shall be added at the end, namely:-

(1)	(2)	(3)
"5"	<p>High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, upto 20%, by volume, that is a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and upto 20% bio-diesel on which the appropriate duties of excise have been paid.</p> <p>Explanation.-For the purposes of this exemption "appropriate duties of excise" shall mean the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with notification No. 4/2006-Central Excise dated the 1st March, 2006, published vide No. G.S.R.94(E), dated the 1st March, 2006 and notification No. 28/2002-Central Excise dated the 13<sup>th</sup> May 2002, published vide No. G.S.R.361(E), dated the 13<sup>th</sup> May 2002.</p>	Nil".

[F.No. 334/13/2009-TRU]

(Prashant Kumar)  
Under Secretary to the Government of India

Note - The principal notification No. 28/2002-Central Excise, dated the 13th May, 2002 was published vide G.S.R 361 (E), dated the 13th May 2002 and last amended vide notification No. 63/2008- Central Excise, dated the 24th December, 2008, published vide No.G.S.R.886 (E) dated the 24th December, 2008.