

[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.17/2014 – Central Excise

New Delhi, the 11th July, 2014

G.S.R. (E). - In exercise of the powers conferred by sub-section (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 16/2010-Central Excise, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 118 (E), dated the 27th February, 2010, namely :-

In the said notification, -

- (i) for Table-1, the proviso and Illustrations 1 and 2 thereunder, the following shall be substituted, namely:-

“Table-1

Sl. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (Rupees in lakhs)				
		Chewing Tobacco (other than filter khaini)		Unmanufactured Tobacco		Chewing tobacco commonly known as filter khaini
		Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Up to Re.1.00	15.92	15.12	10.96	10.41	10.94
2.	Exceeding Re. 1.00 but not exceeding Rs. 1.50	23.88	22.68	16.44	15.62	16.42
3.	Exceeding Rs. 1.50 but not exceeding Rs. 2.00	28.65	27.06	19.72	18.63	20.79
4.	Exceeding Rs.2.00 but not exceeding Rs.3.00	42.98	40.59	29.59	27.94	29.63
5.	Exceeding Rs.3.00 but not exceeding Rs.4.00	53.49	50.30	36.82	34.63	37.53
6.	Exceeding Rs.4.00 but not exceeding Rs.5.00	66.86	62.88	46.02	43.28	44.57

7.	Exceeding Rs.5.00 but not exceeding Rs.6.00	80.23	75.46	55.23	51.94	50.81
8.	Exceeding Rs.6.00 but not exceeding Rs.7.00	127.35	119.39	87.66	82.19	56.32
9.	Exceeding Rs.7.00 but not exceeding Rs.8.00	127.35	119.39	87.66	82.19	61.14
10.	Exceeding Rs.8.00 but not exceeding Rs.9.00	127.35	119.39	87.66	82.19	65.35
11.	Exceeding Rs.9.00 but not exceeding Rs.10.00	127.35	119.39	87.66	82.19	68.98
12.	Exceeding Rs. 10.00 but not exceeding Rs.15.00	179.57	170.59	123.61	117.43	68.98 + 6.90 x (P-10)
13.	Exceeding Rs. 15.00 but not exceeding Rs.20.00	225.05	213.80	154.92	147.18	
14.	Exceeding Rs.20.00 but not exceeding Rs.25.00	264.44	251.22	182.03	172.93	
15.	Exceeding Rs. 25.00 but not exceeding Rs.30.00	298.29	283.37	205.33	195.07	
16.	Exceeding Rs.30.00 but not exceeding Rs.35.00	327.12	310.77	225.18	213.92	
17.	Exceeding Rs.35.00 but not exceeding Rs.40.00	351.42	333.85	241.91	229.81	
18.	Exceeding Rs. 40.00 but not exceeding Rs.45.00	371.63	353.05	255.82	243.03	
19.	Exceeding Rs.45.00 but not exceeding Rs.50.00	388.15	368.74	267.19	253.83	
20.	From Rs.50.00 onwards	388.15+ 7.76 x (P-50)	368.74+ 7.37 x (P-50)	267.19+ 5.34 x (P-50)	253.83+ 5.08 x (P-50)	
		Where 'P' above represents retail sale price of the pouch for which duty rate is to be determined				

Note:- For the purposes of entry in column number (7), against Sl.No.12, the entry in column number (2) shall be read as 'Rs. 10.01 and above'.

Illustration 1:- The rate of duty per packing machine per month for a chewing tobacco (other than filter khaini) pouch not containing lime tube and having retail sale price of Rs.55.00 (i.e. 'P') shall be = Rs. 388.15 + 7.76*(55-50) lakhs = Rs. 426.95 lakhs.

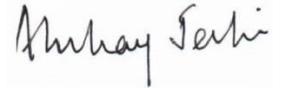
Illustration 2:- The rate of duty per packing machine per month for a filter khaini pouch having retail sale price of Rs.15.00 (i.e. 'P') shall be = Rs. 68.98 + 6.55*(15-10) lakhs = Rs. 101.73 lakhs";

(ii) for Table -2, the following Table shall be substituted, namely:-

“Table -2

Sl. No.	Duty	Duty ratio for unmanufactured tobacco	Duty ratio for chewing tobacco
(1)	(2)	(3)	(4)
1	The duty leviable under the Central Excise Act, 1944	0.9020	0.7903
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005	0.0689	0.0677
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001	0.0000	0.1129
4	Education Cess leviable under section 91 of the Finance Act, 2004	0.0194	0.0194
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007	0.0097	0.0097”.

[F. No. 334/15/2014-TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note: - The principal notification No. 16/2010-Central Excise, dated the 27th February, 2010 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 118 (E), dated the 27th February, 2010 and was last amended vide notification No.02/2014-Central Excise, dated the 24th January, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.57 (E), dated the 24th January, 2014.