

[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.02/2014 - Central Excise

New Delhi, the 24th January, 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 amendment 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, for Table-1, and the proviso, and illustrations 1 and 2, the following shall be substituted, namely:-

"Table-1

Sl. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (Rs. in Lakhs)			(6)	(7)
			Chewing Tobacco (other than filter khaini)	Unmanufactured Tobacco		
			Without lime tube/lime pouches	With lime tube/lime pouches		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Upto Re.1.00	14.07	13.36	10.03	9.53	9.67
2.	Exceeding Rs. 1.00 but not exceeding Rs. 1.50	21.10	20.05	15.05	14.30	14.51
3.	Exceeding	25.32	23.92	18.06	17.06	18.38

	Rs. 1.50 but not exceeding Rs. 2.00					
4.	Exceeding Rs.2.00 but not exceeding Rs.3.00	37.98	35.87	27.09	25.58	26.19
5.	Exceeding Rs.3.00 but not exceeding Rs.4.00	47.27	44.45	33.71	31.70	33.17
6.	Exceeding Rs.4.00 but not exceeding Rs.5.00	59.08	55.57	42.14	39.63	39.39
7.	Exceeding Rs.5.00 but not exceeding Rs.6.00	70.90	66.68	50.56	47.55	44.90
8.	Exceeding Rs.6.00 but not exceeding Rs.7.00	112.54	105.51	80.26	75.24	49.77
9	Exceeding Rs.7.00 but not exceeding Rs.8.00	112.54	105.51	80.26	75.24	54.03
10	Exceeding Rs.8.00 but not exceeding Rs.9.00	112.54	105.51	80.26	75.24	57.75

11	Exceeding Rs.9.00 but not exceeding Rs.10.00	112.54	105.51	80.26	75.24	60.96
12	Exceeding Rs. 10.00 but not exceeding Rs.15.00	158.69	150.75	113.17	107.51	60.96 + 6.10*(P-10)
13	Exceeding Rs. 15.00 but not exceeding Rs.20.00	198.89	188.94	141.84	134.75	
14	Exceeding Rs.20.00 but not exceeding Rs.25.00	233.69	222.01	166.66	158.33	
15	Exceeding Rs. 25.00 but not exceeding Rs.30.00	263.60	250.42	187.99	178.59	
16	Exceeding Rs.30.00 but not exceeding Rs.35.00	289.08	274.63	206.16	195.85	
17	Exceeding Rs.35.00 but not exceeding Rs.40.00	310.56	295.03	221.48	210.40	
18	Exceeding Rs. 40.00 but not exceeding Rs.45.00	328.42	312.00	234.21	222.50	

19	Exceeding Rs.45.00 but not exceeding Rs.50.00	343.01	325.86	244.62	232.39
20	From Rs.50.00 onwards	343.01+ 6.86* (P-50)	325.86+ 6.52 * (P-50)	244.62+ 4.89 * (P-50)	232.39+ 4.65 * (P-50)
Where 'P' above represents RSP of the pouch for which duty rate is to be determined					

Provided that for the purposes of entry in column number (7), against Sl.No.12, the existing 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. 343.01 + 6.86*(55-50) lakhs = Rs. 377.31 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. 60.96 + 6.10*(15-10) lakhs = Rs. 91.46 lakhs."

[F. No. 354/120/2011-TRU]

(Raj Kumar Digvijay)
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.14/2012-Central Excise dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.165 (E), dated the 17th March, 2012.