

[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.16/2014-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. 42/2008-Central Excise, dated the 1st July, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 492(E), dated the 1st July, 2008, namely:-

In the said notification, -

- (i) for Table-1 and the Illustration, 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)	
		Pan masala	Pan masala containing tobacco
(1)	(2)	(3)	(4)
1.	Up to Re. 1.00	16.20	27.64
2.	Exceeding Re. 1.00 but not exceeding Rs. 1.50	24.29	41.46
3.	Exceeding Rs. 1.50 but not exceeding Rs. 2.00	30.77	52.51
4.	Exceeding Rs. 2.00 but not exceeding Rs. 3.00	46.16	78.77
5.	Exceeding Rs. 3.00 but not exceeding Rs. 4.00	59.60	101.70
6.	Exceeding Rs. 4.00 but not exceeding Rs. 5.00	74.50	127.13
7.	Exceeding Rs. 5.00 but not exceeding Rs. 6.00	89.40	152.56
8.	Exceeding Rs. 6.00	89.40 + 14.58 x (P-6),	152.56 + 24.87 x (P-6),
		where ‘P’ above represents retail sale price of the pouch for which rate of duty is to be determined	

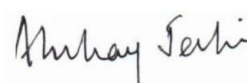
Illustration. - The rate of duty per packing machine per month for a pan masala pouch having retail sale price of Rs. 8.00 (i.e. 'P') shall be= Rs. 89.40 + 14.58 x (8-6) lakhs = Rs. 118.56 lakhs.”

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

“Table -2

Sl. No.	Duty	Duty ratio for pan masala	Duty ratio for pan masala containing tobacco
(1)	(2)	(3)	(4)
1	The duty leviable under the Central Excise Act, 1944	0.3453	0.7903
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005	0.1294	0.0677
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001	0.4962	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. 42/2008-Central Excise, dated the 1st July, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.492 (E), dated the 1st July, 2008 and last amended by notification No. 01/2014 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.56 (E), dated the 24th January, 2014.