

[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. 4 /2017-Central Excise

New Delhi, the 2nd February, 2017

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) in the first paragraph, for Table-1 and the *Illustration*, the following shall be substituted, namely:-

“TABLE-1

S. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (Rs. in lakh)					
		Up to 300 pouches per minute		301 to 750 pouches per minute		751 pouches per minute and above	
(1)	(2)	(3)		(4)		(5)	
		Pan masala	Pan masala containing tobacco	Pan masala	Pan masala containing tobacco	Pan masala	Pan masala containing tobacco
		(3a)	(3b)	(4a)	(4b)	(5a)	(5b)
1.	Up to Rs.1.00	19.60	35.35	32.08	57.84	71.29	128.54
2.	From Rs.1.01 to Rs.1.50	29.41	53.02	48.12	86.77	106.93	192.82
3.	From Rs.1.51 to Rs.2.00	37.25	67.16	60.95	109.91	135.44	244.23
4.	From Rs.2.01 to Rs.3.00	55.87	100.75	91.42	164.86	203.16	366.35
5.	From Rs.3.01 to Rs.4.00	72.14	130.09	118.05	212.87	262.33	473.04
6.	From Rs.4.01 to Rs.5.00	90.18	162.61	147.56	266.09	327.91	591.30
7.	From Rs.5.01 to Rs.6.00	108.21	195.13	177.07	319.30	393.50	709.56
8.	Above Rs.6.00	108.21+1 7.64 x (P- 6)	195.13+31.8 1 x (P-6)	177.07 +28.87 x (P-6)	319.30+52.06 x (P-6)	393.50+ 64.15 x (P-6)	709.56+115.69 x (P-6)

	Where 'P' above represents retail sale price of the pouch for which rate of duty is to be determined.
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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') packed with the aid of a machine having maximum packing speed, at which it can be operated for packing of pan masala pouch of the said retail sale price, of 600 pouches per minute shall be = Rs. $177.07+28.87 \times (8-6)$ = Rs.234.81 lakh.”;

(ii) in paragraph 3, for Table-2, the following shall be substituted, namely:-

“TABLE-2

S. 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 (1 of 1944)	0.3725	0.7864
2.	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	0.1765	0.1165
3.	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)	0.4510	0.0971
4.	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	0.0	0.0
5.	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	0.0	0.0.”.

[F.No. 334 / 7 /2017 –TRU]

(Mohit Tewari)

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, *vide* notification No. 17/2016-Central Excise, dated the 1st, March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.234 (E), dated the 1st March 2016.