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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 7 /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. 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, -

(a) in the first paragraph,-

(i) for Table-1, the Note and the *Illustrations*, the following shall be substituted, namely:-

“TABLE-1

S. No.	Retail sale price (Per pouch)	Rate of duty per packing machine per month (Rupee in lakh)						Chewing tobacco (commonly known as Filter Khaini)
		Chewing Tobacco (other than Filter Khaini)		Chewing Tobacco (other than Filter Khaini)		Chewing Tobacco (other than Filter Khaini)		
		Upto 300 pouches per minute		301 to 450 pouches per minute		451 pouches per minute and above		Any speed
(1)	(2)	(3)		(4)		(5)		(6)
		Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	
		(3a)	(3b)	(4a)	(4b)	(5a)	(5b)	
1	Upto Re. 1.00	32.39	30.77	46.28	43.96	98.34	93.42	19.67
2	Exceeding Re. 1.00 but not exceeding Rs. 1.50	48.59	46.16	69.41	65.94	147.50	140.13	29.50
3	Exceeding	58.31	55.07	83.30	78.67	177.01	167.17	37.37

	Re. 1.50 but not exceeding Rs. 2.00							
4	Exceeding Re. 2.00 but not exceeding Rs. 3.00	87.46	82.60	124.94	118.00	265.51	250.76	53.25
5	Exceeding Re. 3.00 but not exceeding Rs. 4.00	108.84	102.36	155.49	146.23	330.41	310.74	67.45
6	Exceeding Re. 4.00 but not exceeding Rs. 5.00	136.05	127.95	194.36	182.79	413.01	388.43	80.10
7	Exceeding Re. 5.00 but not exceeding Rs. 6.00	163.26	153.54	233.23	219.35	495.61	466.11	91.31
8	Exceeding Re. 6.00 but not exceeding Rs. 7.00	259.14	242.95	370.21	347.07	786.69	737.52	101.20
9	Exceeding Re. 7.00 but not exceeding Rs. 8.00	259.14	242.95	370.21	347.07	786.69	737.52	109.87
10	Exceeding Re. 8.00 but not exceeding Rs. 9.00	259.14	242.95	370.21	347.07	786.69	737.52	117.43
11	Exceeding Re. 9.00 but not exceeding Rs. 10.00	259.14	242.95	370.21	347.07	786.69	737.52	123.95
12	Exceeding Re. 10.00 but not exceeding Rs. 15.00	365.39	347.12	521.99	495.89	1109.23	1053.77	123.95+12. 40 x (P-10)
13	Exceeding	457.96	435.06	654.23	621.52	1390.24	1320.73	

	Re. 15.00 but not exceeding Rs. 20.00							
14	Exceeding Re. 20.00 but not exceeding Rs. 25.00	538.10	511.20	768.72	730.28	1633.53	1551.85	
15	Exceeding Re. 25.00 but not exceeding Rs. 30.00	606.98	576.63	867.12	823.76	1842.62	1750.49	
16	Exceeding Re. 30.00 but not exceeding Rs. 35.00	665.66	632.37	950.94	903.39	2020.74	1919.70	
17	Exceeding Re. 35.00 but not exceeding Rs. 40.00	715.10	679.35	1021.58	970.50	2170.85	2062.31	
18	Exceeding Re. 40.00 but not exceeding Rs. 45.00	756.22	718.41	1080.32	1026.30	2295.68	2180.89	
19	Exceeding Re. 45.00 but not exceeding Rs. 50.00	789.83	750.34	1128.33	1071.92	2397.71	2277.82	
20	Above Rs. 50.00	$789.83+15.80 \times (P-50)$	$750.34+15.01 \times (P-50)$	$1128.33+22.57 \times (P-50)$	$1071.32+21.44 \times (P-50)$	$2397.71+47.95 \times (P-50)$	$2277.82+45.56 \times (P-50)$	
		Where 'P' above represents retail sale price of the pouch for which rate of duty is to be determined.						

**Note:-** For the purposes of entry in column (6), against Sl.No.12, the entry in column (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 having retail sale price of Rs.55.00 (i.e. 'P') packed with the aid of a machine having maximum packing speed, at which it can be operated for packing of chewing tobacco (other than filter khaini) pouch of the said retail sale price, of 450 pouches per minute, shall be = Rs. 1128.33 +22.57 x (55-50) lakh = Rs. 1241.18 lakh.

*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’) packed with the aid of a machine having any maximum packing speed shall be =  $123.95 + 12.40 \times (15 - 10) = \text{Rs. } 185.95 \text{ lakh.}$ ”;

(ii) for TABLE-2 and the *Illustration*, the following shall be substituted, namely :-

“TABLE-2

S. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (rupees in lakh)				
		Jarda Scented Tobacco			Unmanufactured Tobacco	
		Upto 300 pouches per minute	301 to 450 pouches per minute	451 pouches per minute and above	Any speed	
(1)	(2)	(3)	(4)	(5)	(6)	
					Without lime tube/ lime pouches	With lime tube/ lime pouches
					(6a)	(6b)
1	Up to Re. 1.00	32.39	46.28	98.34	16.24	15.43
2	Exceeding Re. 1.00 but not exceeding Rs. 1.50	48.59	69.41	147.50	24.36	23.14
3	Exceeding Rs. 1.50 but not exceeding Rs. 2.00	58.31	83.30	177.01	29.23	27.61
4	Exceeding Rs. 2.00 but not exceeding Rs. 3.00	87.46	124.94	265.51	43.85	41.42
5	Exceeding Rs. 3.00 but not exceeding Rs. 4.00	108.84	155.49	330.41	54.57	51.32
6	Exceeding Rs. 4.00 but not exceeding Rs. 5.00	136.05	194.36	413.01	68.21	64.15
7	Exceeding Rs. 5.00 but not exceeding Rs. 6.00	163.26	233.23	495.61	81.86	76.98
8	Exceeding Rs. 6.00 but not exceeding Rs. 7.00	259.14	370.21	786.69	129.93	121.81

9	Exceeding Rs. 7.00 but not exceeding Rs. 8.00	259.14	370.21	786.69	129.93	121.81
10	Exceeding Rs. 8.00 but not exceeding Rs. 9.00	259.14	370.21	786.69	129.93	121.81
11	Exceeding Rs. 9.00 but not exceeding Rs. 10.00	259.14	370.21	786.69	129.93	121.81
12	Exceeding Rs. 10.00 but not exceeding Rs. 15.00	365.39	521.99	1109.23	183.20	174.04
13	Exceeding Rs. 15.00 but not exceeding Rs. 20.00	457.96	654.23	1390.24	229.62	218.13
14	Exceeding Rs. 20.00 but not exceeding Rs. 25.00	538.10	768.72	1633.53	269.80	256.31
15	Exceeding Rs. 25.00 but not exceeding Rs. 30.00	606.98	867.12	1842.62	304.33	289.12
16	Exceeding Rs. 30.00 but not exceeding Rs. 35.00	665.66	950.94	2020.74	333.75	317.06
17	Exceeding Rs. 35.00 but not exceeding Rs. 40.00	715.10	1021.58	2170.85	358.54	340.62
18	Exceeding Rs. 40.00 but not exceeding Rs. 45.00	756.22	1080.32	2295.68	379.16	360.20
19	Exceeding Rs. 45.00 but not exceeding Rs. 50.00	789.83	1128.33	2397.71	396.01	376.21
20	Above Rs. 50.00	789.83+15.80x (P-50)	1128.33+22.57 x (P-50)	2397.71+47.95x (P-50)	396.01+7.92 x (P-50)	376.21+7.52 x (P-50)
		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 jarda scented tobacco pouch having retail sale price of Rs. 55.00 (i.e. ‘P’) packed with the aid of a machine having maximum packing speed, at which it can be operated for packing of jarda scented tobacco pouch of the said retail sale price, of 400 pouches per minute, shall be = Rs. 1128.33+22.57 x (55-50) = Rs. 1241.18 lakh.”;

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

“TABLE-3

S. No.	Duty	Duty ratio for Unmanufactured Tobacco	Duty ratio for Chewing Tobacco/ Jarda Scented Tobacco/Filter Khaini
(1)	(2)	(3)	(4)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	0.8852	0.7864
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	0.1148	0.1165
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)	0.0	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. 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 last amended *vide* notification No. 16/2016 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. 233 (E), dated the 1st March, 2016.