

[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. 3 /2017- Central Excise (N.T.)

New Delhi, the 2nd February, 2017

G.S.R. (E). – In exercise of the powers conferred by sub-sections (2) and (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010, namely:-

1. (1) These rules may be called the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Amendment Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010, -

(i) in FORM – 2, in serial number 4, in item (iv), after the Table and *Illustration*, for the Table, the following shall be substituted, namely:-

“TABLE

S. No.	Duty	Break-up of total duty (as per duty ratios already prescribed)	CENVAT Credit available	CENVAT Credit utilised for payment of duty	Cash payment of duty
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	786408	10000	10000	776408
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	116505	1000	1000	115505
3	National Calamity Contingent Duty leviable under section 5 of the Finance Act, 2001 (4 of 2001)	97087	1500	1500	95587
4	Education Cess leviable	0.0	0.0	0.0	0.0

	under section 91 of the Finance Act, 2004 (23 of 2004)				
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	0.0	0.0	0.0	0.0
	Total Duty	1000000	12500	12500	987500.00

[F No.334/7 /2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 27th February, 2010 *vide* notification No.11/2010-Central Excise (N.T.), dated the 27th February, 2010, *vide* number G.S.R.127 (E), dated the 27th February, 2010 and were last amended *vide* notification No.10/2016-Central Excise (N.T.), dated the 1st March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 241 (E), dated the 1st March, 2016.