

**NOTIFICATION**

New Delhi, the 1st February, 2021

**No. 07/2021-Central Excise**

**G.S.R. 89(E).**—In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 112 of the Finance Act, 2018 (13 of 2018), sub-section (3) of section 147 of the Finance Act, 2002, (20 of 2002) and clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely : -

**TABLE**

| S. No. | Notification number and date  | Amendments   |     |     |     |     |   |  |
|--------|---|--|-----|-----|-----|-----|---|--|
| (1)    | (2)   | (3)  |     |     |     |     |   |  |
| 1.     | 10/2018-Central Excise, dated the 2nd February, 2018, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 136(E), dated the 2nd February, 2018. | <p>In the said notification, -</p> <p>(i) in the preamble, for the words, brackets and figures “and sub-section (3) of section 147 of the Finance Act, 2002, (20 of 2002)”, the words, brackets and figures “, sub-section (3) of section 147 of the Finance Act, 2002, (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law,” shall be substituted;</p> <p>(ii) in the TABLE, after S. No. 3 and the entries relating thereto, the following S. No. and the entries shall be added, namely: -</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> </tr> </thead> <tbody> <tr> <td>“4.</td> <td>Additional Duty of Excise (Agriculture Infrastructure and Development Cess)</td> <td>Clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law.”.</td> </tr> </tbody> </table> | (1) | (2) | (3) | “4. | Additional Duty of Excise (Agriculture Infrastructure and Development Cess) | Clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law.”. |
| (1)    | (2)   | (3)  |     |     |     |     |   |  |
| “4.    | Additional Duty of Excise (Agriculture Infrastructure and Development Cess)   | Clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law.”.   |     |     |     |     |   |  |
| 2.     | 11/2018-Central Excise, dated the 2nd February, 2018, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 137(E), dated the 2nd February, 2018. | <p>In the said notification, -</p> <p>for the words, brackets and figures “and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002)”, the words, brackets and figures “, the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law,” shall be substituted.</p>   |     |     |     |     |   |  |

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| 3. | 12/2018-Central Excise, dated the 2nd February, 2018, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 138(E), dated the 2nd February, 2018. | In the said notification, -<br>for the words, brackets and figures “and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002)”, the words, brackets and figures “, the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law,” shall be substituted. |
| 4. | 13/2018-Central Excise, dated the 2nd February, 2018, published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 139(E), dated the 2nd February, 2018. | In the said notification, -<br>for the words, brackets and figures “the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002)”, the words, brackets and figures “, the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law,” shall be substituted.     |

2. This notification shall come into force on the 2nd February, 2021.

[F. No. 334/2/2021-TRU]

RAJEEV RANJAN, Under Secy.