

NOTIFICATION

New Delhi, the 1st February, 2021

No. 03/2021-Central Excise

G.S.R. 85(E).—In exercise of the powers conferred by section 5A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Central Excise Act) read with 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 exempts the excisable goods of the description specified in column (3) of the Table and falling within the Chapter, heading or sub-heading or tariff item of the Fourth Schedule to the Excise Act, as specified in the corresponding entry in column (2) of the said Table, from so much of the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable thereon under the aforesaid clause 116 of the Finance Bill, 2021, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table:

TABLE

S. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	2710	5% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 95% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 5% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification 2796.	Nil
2.	2710	10% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 90% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 10% ethanol on Nil which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case maybe, have been paid and; (ii) conforming to the Bureau of Indian Standards specification 2796.	Nil
3.	2710 12 42	20% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 80% motor spirit (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 20% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification 17021.	Nil
4.	2710 12 49	15% methanol blended petrol that is a blend,- (i) consisting of motor spirit (commonly known as petrol), on which the appropriate duties of excise	Nil

		have been paid and of methanol and co-solvents on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification 17076.	
5.	2710	High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio -diesels, up to 20% by volume, that is, a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and, up to 20% bio -diesel on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case maybe, have been paid.	Nil

Explanation. - For the purposes of goods described in column (3) of the said Table:-

(a) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, the additional duty of excise (Road and Infrastructure Cess) leviable under section 112 of Finance Act, 2018 (13 of 2018), 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, read with any relevant exemption notification for the time being in force;

(b) appropriate Central tax, State tax, Union territory tax and Integrated tax shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).

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

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

RAJEEV RANJAN, Under Secy.

अधिसूचना

नई दिल्ली, 1 फरवरी, 2021

सं. 04/2021-केन्द्रीय उत्पाद शुल्क

सा.का.नि. 86(अ).—केन्द्रीय सरकार, केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 (1944 का 1) की धारा 5क की उप-धारा (1) के साथ पठित वित्त अधिनियम, 2020 (2020 का 20) की धारा 147 की उपधारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) सं. 28/2002-केन्द्रीय उत्पाद शुल्क, तारीख 13 मई, 2002, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) सं. सा.का.नि. 361(अ), तारीख 13 मई, 2002 में प्रकाशित की गई थी, की अधिसूचना का निम्नलिखित और संशोधन करती है, अर्थात् :-

1. उक्त अधिसूचना की सारणी में,

(i) क्रम सं. 3, 4 और 5 के सामने, स्तंभ (2) के स्पष्टीकरण 1 में, शब्दों, कोष्टकों और अंकों के स्थान पर निम्नलिखित शब्द, कोष्टक और अंक रखे जाएंगे, अर्थात् :-

“समुचित उत्पाद शुल्क से तत्समय प्रवृत्त किसी सुसंगत छूट की अधिसूचना के साथ पठित केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 (1944 का 1) की चौथी अनुसूची के अधीन उदग्रहणीय उत्पाद शुल्क, वित्त अधिनियम, 2018 (2018