

[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. 11/2017-Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Excise Act) and in supersession of Notification No. 12/2012-Central Excise, dated the 17th March, 2012 published in the Gazette of India, Extraordinary, Part II, section 3, Sub-section (i), *vide* G.S.R. 163 (E) dated the 17th March, 2012 except as respects things done or omitted to be done before such supersession, the Central Government, on 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 below 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 duty of excise specified thereon under the said Schedule to the Excise Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table:

Provided that nothing contained in this notification shall apply to goods specified against Sl. No. 7 of the said table after 25th Day of August 2019.

Table

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	24	All Goods	Nil
2.	2710	Motor spirit commonly known as petrol,- (i) intended for sale without a brand name; (ii) other than those specified at (i)	Rs. 8.48 per litre Rs. 9.66 per litre
3.	27101930	High speed diesel (HSD),- (i) intended for sale without a brand name; (ii) other than those specified at (i)	Rs. 10.33 per litre Rs. 12.69 per litre

4.	2710	<p>5% ethanol blended petrol that is a blend,-</p> <p>(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 maybe, have been paid; and</p> <p>(ii) conforming to Bureau of Indian Standards specification 2796.</p> <p>Explanation.- For the purposes of this entry:-</p> <p>(a) "appropriate duties of excise" shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force,</p> <p>(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).</p>	Nil
5.	2710	<p>10% ethanol blended petrol that is a blend,-</p> <p>(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</p>	Nil

		<p>which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid and;</p> <p>(ii) conforming to Bureau of Indian Standards specification 2796.</p> <p>Explanation.- For the purposes of this entry:-</p> <p>(a) "appropriate duties of excise" shall mean the duties of excise leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise as leviable under the Finance (No.2) Act, 1998 (21 of 1998) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force,</p> <p>(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).</p>	
6.	2710	<p>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 the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid.</p> <p>Explanation.- For the purposes of this entry:-</p> <p>(a) "appropriate duties of excise"</p>	Nil

		<p>shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force,</p> <p>(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).</p>	
7.	2710 19 20	Aviation Turbine Fuel drawn by operators or cargo operators from the Regional Connectivity Scheme (RCS) airports	2%
8.	2711 11 00	Liquefied natural gas	Nil
9.	2711 21 00	Natural gas (other than compressed natural gas)	Nil
10.	2710 12 11 2710 12 12 2710 12 13 2710 12 19 2710 12 20 2710 12 90	All goods other than goods at Sl. Nos. 2, 4 and 5.	Nil

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India