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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 17th March, 2012

Notification No.14/2012 – Central Excise

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 amendment 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, for Table-1, and the proviso thereto and the illustrations, the following shall be substituted, namely:-

“Table-1

Sl. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (Rs. in Lacs)				
		Chewing Tobacco (other than filter khaini)		Unmanufactured Tobacco		Chewing tobacco commonly known as filter khaini
		Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Upto Rs.1.00	12	11.25	08.50	08.00	08.00
2.	Exceeding Rs. 1.00 but not exceeding Rs. 1.50	17.75	17.00	12.75	12.00	12.00
3.	Exceeding Rs. 1.50 but not exceeding Rs. 2.00	21.50	20.25	15.25	14.50	15.00
4.	Exceeding Rs.2.00 but not exceeding Rs.3.00	32.00	30.00	22.75	21.75	21.25

5.	Exceeding Rs.3.00 but not exceeding Rs.4.00	40.00	37.50	28.50	26.75	27.00
6.	Exceeding Rs.4.00 but not exceeding Rs.5.00	50.00	47.00	35.75	33.25	31.50
7.	Exceeding Rs.5.00 but not exceeding Rs.6.00	60.25	56.25	43.00	40.00	36.50
8.	Exceeding Rs.6.00 but not exceeding Rs.7.00	95.00	89.50	67.75	64.00	40.50
9	Exceeding Rs.7.00 but not exceeding Rs.8.00	95.00	89.50	67.75	64.00	44.25
10	Exceeding Rs.8.00 but not exceeding Rs.9.00	95.00	89.50	67.75	64.00	47.50
11	Exceeding Rs.9.00 but not exceeding Rs.10.00	95.00	89.50	67.75	64.00	50.00
12	Exceeding Rs. 10.00 but not exceeding Rs.15.00	134.50	126.75	96.00	90.37	$50+7.5*(P-10)$
13	Exceeding Rs. 15.00 but not exceeding Rs.20.00	168.75	160.75	120.25	114.75	
14	Exceeding Rs.20.00 but not exceeding Rs.25.00	198.00	187.75	141.00	133.75	
15	Exceeding Rs. 25.00 but not exceeding Rs.30.00	225.50	213.75	160.75	152.25	
16	Exceeding Rs.30.00 but not exceeding Rs.35.00	244.50	230.50	174.25	164.62	
17	Exceeding Rs.35.00 but not exceeding Rs.40.00	263.50	247.75	188.25	177.00	
18	Exceeding Rs. 40.00 but not exceeding Rs.45.00	279.00	267.00	198.75	190.50	
19	Exceeding Rs.45.00 but not exceeding Rs.50.00	296.50	283.50	211.50	202.50	
20	From Rs.50.00 onwards	$296.50 + 5.94 * (P-50)$	$283.50 + 5.67 * (P-50)$	$211.50 + 4.23 * (P-50)$	$202.50 + 4.05 * (P-50)$	
		Where 'P' above represents RSP of the pouch for which duty rate is to be determined				

Provided that for the purpose of entry in column number (7), against S.No.12, the existing entry in column number (2) the entry 'Rs. 10.01 and above' shall be substituted.

Illustration 1:- The rate of duty per packing machine per month for a chewing tobacco (other than filter khaini) pouch not containing lime tube and having retail sale price of Rs.55.00 (i.e. 'P') shall be = Rs. 296.50 + 5.94*(55-50) lakhs = Rs. 326.20 lakhs"

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') shall be = Rs. 50 + 7.5*(15-10) lakhs = Rs. 87.50 lakhs'.

[F. No. 334/1/2012-TRU]



(Raj Kumar Digvijay)
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 was last amended vide notification No.19/2010 dated 13th April, 2010, which was published vide number G.S.R.321 (E), dated the 13th April, 2010.