

[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. 5/2015-Central Excise**

New Delhi, the 1<sup>st</sup> March, 2015

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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 16/2010-Central Excise, dated the 27<sup>th</sup> 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 27<sup>th</sup> February, 2010, namely :-

In the said notification, -

(i) In the first paragraph,-

(a) for the portion beginning with words “and packed in” and ending with the words “of the said table”, the words, brackets, figures and letters “having maximum packing speed as specified in column (3) or column (4) or column (5) of Table-1 or column (3) or column (4) of Table-2, as the case may be, at which they can be operated for packing of specified goods which are packed in pouches of retail sale prices as specified in column (2) of the Table-1 or Table-2, as the case may be, the rates of duty specified in the corresponding entry in column (3a) or column (3b) or column (4a) or column (4b) or column (5) of the said Table-1 or column (3) or column (4a) or column (4b) of Table-2” shall be inserted;

(b) for Table-1, the Note and Illustrations 1 and 2 thereunder, the following shall be substituted, namely :-

“Table-1

Sl.No. (1)	Retail sale price (per pouch) (2)	Rate of duty per packing machine per month (Rupees in lakh)				
		Chewing tobacco (other than filter khaini )				Chewing tobacco (commonly known as filter khaini)
		Upto 300 pouches per minute (3)		301 pouches per minute and above (4)		Any speed (5)
		Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	
		(3a)	(3b)	(4a)	(4b)	

1	Up to Re. 1.00	24.15	22.94	38.64	36.71	16.42
2	Exceeding Re.1.00 but not exceeding Rs.1.50	36.22	34.41	57.96	55.06	24.63
3	Exceeding Re.1.50 but not exceeding Rs.2.00	43.47	41.05	69.55	65.68	31.20
4	Exceeding Re.2.00 but not exceeding Rs.3.00	65.20	61.58	104.32	98.53	44.46
5	Exceeding Re.3.00 but not exceeding Rs.4.00	81.14	76.31	129.82	122.10	56.32
6	Exceeding Re.4.00 but not exceeding Rs.5.00	101.42	95.39	162.28	152.62	66.88
7	Exceeding Re.5.00 but not exceeding Rs.6.00	121.71	114.47	194.74	183.14	76.24
8	Exceeding Re.6.00 but not exceeding Rs.7.00	193.19	181.12	309.10	289.79	84.50
9	Exceeding Re.7.00 but not exceeding Rs.8.00	193.19	181.12	309.10	289.79	91.74
10	Exceeding Re.8.00 but not exceeding Rs.9.00	193.19	181.12	309.10	289.79	98.05
11	Exceeding Re.9.00 but not exceeding Rs.10.00	193.19	181.12	309.10	289.79	103.49
12	Exceeding Re.10.00 but not exceeding Rs.15.00	272.40	258.78	435.84	414.05	103.49 + 10.35 x (P-10)
13	Exceeding Re.15.00 but not exceeding Rs.20.00	341.41	324.34	546.25	518.94	
14	Exceeding Re.20.00 but not exceeding Rs.25.00	401.15	381.09	641.84	609.75	
15	Exceeding Re.25.00 but not exceeding Rs.30.00	452.50	429.87	724.00	687.80	
16	Exceeding Re.30.00 but not exceeding Rs.35.00	496.24	471.43	793.99	754.29	
17	Exceeding Re.35.00 but not exceeding Rs.40.00	533.10	506.45	852.97	810.32	
18	Exceeding Re.40.00 but not exceeding Rs.45.00	563.76	535.57	902.01	856.91	
19	Exceeding Re.45.00 but not exceeding Rs. 50.00	588.81	559.37	942.10	895.00	
20	Above Rs.50.00	588.81 + 11.78 x (P-50)	559.37 + 11.19 x (P-50)	942.10 + 18.84 x (P-50)	895.00 + 17.90 x (P-50)	
		where 'P' above represents retail sale price of the pouch for which rate of duty is to be determined				

Note:- For the purposes of entry in column number (5), against Sl.No.12, the entry in column number (2) shall be read as 'Rs. 10.01 and above'.

*Illustration 1:-* The rate of duty per packing machine per month for a chewing tobacco (other than filter khaini) pouch not containing lime tube having retail sale price of Rs.55.00 (i.e. 'P') packed with the aid of a machine having maximum packing speed, at which it can be operated for packing of chewing tobacco (other than filter khaini) pouch of the said retail sale price, of 450 pouches per minute, shall be = Rs. 942.10 + 18.84 x (55-50) lakh = Rs. 1036.3 lakh.

*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') packed with the aid of a machine having any maximum packing speed shall be = Rs.103.49 + 10.35 x (15-10) lakh = Rs.155.24 lakh.

Table-2

Sl. No. (1)	Retail sale price (per pouch) (2)	Rate of Duty per packing machine per month (Rupees in lakh)		
		Jarda Scented Tobacco	Unmanufactured Tobacco	
		Any speed (3)	Any speed (4)	
			Without lime tube/lime pouches (4a)	With lime tube/lime pouches (4b)
1	Up to Re. 1.00	27.05	13.30	12.63
2	Exceeding Re. 1.00 but not exceeding Rs. 1.50	40.57	19.95	18.95
3	Exceeding Re. 1.50but not exceeding Rs. 2.00	48.68	23.94	22.61
4	Exceeding Re. 2.00 but not exceeding Rs. 3.00	73.03	35.91	33.91
5	Exceeding Re. 3.00 but not exceeding Rs. 4.00	90.88	44.68	42.02
6	Exceeding Re. 4.00 but not exceeding Rs. 5.00	113.60	55.85	52.53
7	Exceeding Re. 5.00 but not exceeding Rs. 6.00	136.32	67.03	63.04
8	Exceeding Re. 6.00 but not exceeding Rs. 7.00	216.37	106.39	99.74
9	Exceeding Re. 7.00 but not exceeding Rs. 8.00	216.37	106.39	99.74
10	Exceeding Re. 8.00 but not exceeding Rs. 9.00	216.37	106.39	99.74
11	Exceeding Re. 9.00 but not exceeding Rs.10.00	216.37	106.39	99.74
12	Exceeding Re. 10.00 but not exceeding Rs.15.00	305.09	150.01	142.51
13	Exceeding Re. 15.00 but not exceeding Rs.20.00	382.37	188.01	178.61
14	Exceeding Re. 20.00 but not exceeding Rs.25.00	449.29	220.91	209.87
15	Exceeding Re. 25.00 but not exceeding Rs.30.00	506.80	249.19	236.73
16	Exceeding Re. 30.00 but not exceeding Rs.35.00	555.79	273.28	259.61
17	Exceeding Re. 35.00 but not exceeding Rs.40.00	597.08	293.58	278.90
18	Exceeding Re. 40.00 but not exceeding Rs.45.00	631.41	310.46	294.94
19	Exceeding Re. 45.00 but not exceeding Rs.50.00	659.47	324.26	308.05
20	Above Rs. 50.00	$659.47 + 13.19 \times (P - 50)$	$324.26 + 6.49 \times (P - 50)$	$308.05 + 6.16 \times (P - 50)$
		where 'P' above represents retail sale price of the pouch for which rate of duty is to be determined		

*Illustration :-* The rate of duty per packing machine per month for a jarda scented tobacco pouch having retail sale price of Rs.55.00 (i.e. 'P') packed with the aid of a machine having any maximum packing speed shall be = Rs. 659.47 + 13.19 x(15-10) lakh = Rs.725.42 lakh.”;

(ii) in paragraph 2, for the words “The number of packing machines”, the words “The number of packing machines and the maximum packing speed at which the machine can be operated for packing of specified goods of various retail sale prices” shall be substituted;

(iii) in paragraph 3, for Table-2, the following Table shall be substituted, namely:-

Table-3

Sl. No.	Duty	Duty ratio for unmanufactured tobacco	Duty ratio for chewing tobacco/Jarda scented Tobacco/filter khaini
(1)	(2)	(3)	(4)
1	The duty leviable under the Central Excise Act, 1944	0.9291	0.8139
2	The additional duty of Excise leviable under section 85 of the Finance Act, 2005	0.0709	0.0698
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001	0.0	0.1163
4	Education Cess leviable under section 91 of the Finance Act, 2004	0.0	0.0
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007	0.0	0.0”.

[F.No. 334/ 5 /2015 –TRU]

(Pramod Kumar)  
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 last amended vide notification No.17/2014-Central Excise, dated the 11<sup>th</sup> July, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.448 (E), dated the 11<sup>th</sup> July, 2014.