

[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. 25 /2015-Central Excise

New Delhi, the 30th April, 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 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, in the first paragraph,-

(i) for the portion beginning with the words “having maximum speed” and ending with the words, brackets, figures and letter “or column (4b) of Table-2”, 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) or column (5) 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 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 (4) or column (5a) or column (5b) of the said Table-2”, shall be substituted;

(ii) for Table-2 and the Illustration thereto, the following shall be substituted, namely :-

“TABLE-2

S. No.	Retail sale price (per pouch)	Rate of Duty per packing machine per month (rupees in lakh)			
		Jarda Scented Tobacco		Unmanufactured Tobacco	
		Upto 300 pouches per minute	301 pouches per minute and above	Any speed	
(1)	(2)	(3)	(4)	(5)	
				Without lime tube/lime pouches	With lime tube/lime pouches
				(5a)	(5b)

1	Up to Re.1.00	27.05	82.11	13.30	12.63
2	Exceeding Re.1.00 but not exceeding Rs.1.50	40.57	123.16	19.95	18.95
3	Exceeding Rs.1.50 but not exceeding Rs.2.00	48.68	147.79	23.94	22.61
4	Exceeding Rs.2.00 but not exceeding Rs.3.00	73.03	221.69	35.91	33.91
5	Exceeding Rs.3.00 but not exceeding Rs.4.00	90.88	275.88	44.68	42.02
6	Exceeding Rs.4.00 but not exceeding Rs.5.00	113.60	344.84	55.85	52.53
7	Exceeding Rs.5.00 but not exceeding Rs.6.00	136.32	413.81	67.03	63.04
8	Exceeding Rs.6.00 but not exceeding Rs.7.00	216.37	656.85	106.39	99.74
9	Exceeding Rs.7.00 but not exceeding Rs.8.00	216.37	656.85	106.39	99.74
10	Exceeding Rs.8.00 but not exceeding Rs.9.00	216.37	656.85	106.39	99.74
11	Exceeding Rs.9.00 but not exceeding Rs.10.00	216.37	656.85	106.39	99.74
12	Exceeding Rs.10.00 but not exceeding Rs.15.00	305.09	926.15	150.01	142.51
13	Exceeding Rs.15.00 but not exceeding Rs.20.00	382.37	1160.78	188.01	178.61
14	Exceeding Rs.20.00 but not exceeding Rs.25.00	449.29	1363.92	220.91	209.87
15	Exceeding Rs.25.00 but not exceeding Rs.30.00	506.80	1538.50	249.19	236.73
16	Exceeding Rs.30.00 but not exceeding Rs.35.00	555.79	1687.22	273.28	259.61

17	Exceeding Rs.35.00 but not exceeding Rs.40.00	597.08	1812.56	293.58	278.90
18	Exceeding Rs.40.00 but not exceeding Rs.45.00	631.41	1916.78	310.46	294.94
19	Exceeding Rs.45.00 but not exceeding Rs.50.00	659.47	2001.97	324.26	308.05
20	Above Rs.50.00	$659.47+13.19 \times (P-50)$	$2001.97+40.0 \times (P-50)$	$324.26+6.49 \times (P-50)$	$308.05+6.16 \times (P-50)$
		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 maximum packing speed, at which it can be operated for packing jarda scented tobacco pouch of the said retail sale price, of 250 pouches per minute, shall be =Rs. $659.47+13.19 \times (55-50)$ lakh = Rs. 725.42 lakh.”.

[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 was last amended vide notification No.5/2015-Central Excise, dated the 1st March, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.135 (E), dated the 1st March, 2015.