

**[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. 03/2021-Central Excise

New Delhi, the 1<sup>st</sup> February, 2021

G.S.R.....(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**

<b>S. No.</b>	<b>Chapter or heading or sub-heading or tariff item</b>	<b>Description of goods</b>	<b>Rate</b>
(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	Nil

		<p>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;</p> <p>(ii) conforming to the Bureau of Indian Standards specification 2796.</p>	
3.	2710 12 42	<p>20% ethanol blended petrol that is a blend, -</p> <p>(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</p> <p>(ii) conforming to the Bureau of Indian Standards specification 17021.</p>	Nil
4.	2710 12 49	<p>15% methanol blended petrol that is a blend,-</p> <p>(i) consisting of motor spirit (commonly known as petrol), on which the appropriate duties of excise 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</p> <p>(ii) conforming to the Bureau of Indian Standards specification 17076.</p>	Nil
5.	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 Central tax, State tax, Union territory tax or Integrated tax, as the case maybe, have been paid.</p>	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 2<sup>nd</sup> February, 2021.

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

(Rajeev Ranjan)  
Under Secretary to the Government of India