

[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. 6/2015-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. 42/2008-Central Excise, dated the 1<sup>st</sup> July, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 492(E), dated the 1st July, 2008, 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 and figure “or column (4)”, the , words, brackets, figures and letters “ having maximum packing speed as specified in column (3) or column (4) or column (5) of Table-1, 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 said Table, the rates of duty specified in the corresponding entry in column (3a) or column (3b) or column (4a) or column (4b) or column (5a) or column (5b)” shall be inserted;

(b) for Table-1 and the *Illustration*, the following shall be substituted, namely:-

“Table-1

| S. No.<br>(1) | Retail sale price<br>(per pouch)<br>(2) | Rate of duty per packing machine per month<br>(Rs. in lakh) |                               |                                      |                               |   |                               |
|---------------|---|---|-------------------------------|--------------------------------------|-------------------------------|---|-------------------------------|
|               |   | Up to 300 pouches per minute<br>(3)                         |                               | 301 to 750 pouches per minute<br>(4) |                               | 751 pouches per minute and above<br>(5) |                               |
|               |   | Pan masala  | Pan masala containing tobacco | Pan masala                           | Pan masala containing tobacco | Pan masala                              | Pan masala containing tobacco |
|               |   | (3a)  | (3b)                          | (4a)                                 | (4b)                          | (5a)                                    | (5b)                          |
| 1.            | Up to Rs. 1.00                          | 17.30   | 29.52                         | 28.30                                | 48.30                         | 62.90                                   | 107.33                        |
| 2.            | From Rs. 1.01 to Rs. 1.50               | 25.95   | 44.27                         | 42.46                                | 72.45                         | 94.35                                   | 160.99                        |

|    |                           |  |                          |                          |                          |                          |                          |
|----|---------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 3. | From Rs. 1.51 to Rs. 2.00 | 32.86  | 56.08                    | 53.78                    | 91.77                    | 119.51                   | 203.92                   |
| 4. | From Rs. 2.01 to Rs. 3.00 | 49.30  | 84.12                    | 80.67                    | 137.65                   | 179.26                   | 305.88                   |
| 5. | From Rs. 3.01 to Rs. 4.00 | 63.65  | 108.62                   | 104.16                   | 177.74                   | 231.47                   | 394.97                   |
| 6. | From Rs. 4.01 to Rs. 5.00 | 79.57  | 135.77                   | 130.20                   | 222.17                   | 289.34                   | 493.71                   |
| 7. | From Rs. 5.01 to Rs. 6.00 | 95.48  | 162.92                   | 156.24                   | 266.60                   | 347.20                   | 592.45                   |
| 8. | Above Rs.6.00             | 95.48+<br>15.57*(P- 6)   | 162.92+ 26.56<br>* (P-6) | 156.24+ 25.47<br>* (P-6) | 266.60+ 43.47 *<br>(P-6) | 347.20+ 56.61<br>* (P-6) | 592.45+ 96.60 *<br>(P-6) |
|    |                           | 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 pan masala pouch having retail sale price of Rs. 8.00 (i.e. 'P') packed with the aid of a machine having maximum packing speed, at which it can be operated for packing of pan masala pouch of the said retail sale price, of 600 pouches per minute shall be = Rs. 156.24 + 25.47 x (8-6) lakhs = Rs. 207.18 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-2

| Sr. No. | Duty  | Duty ratio for pan masala | Duty ratio for pan masala containing tobacco |
|---------|---|---------------------------|--|
| (1)     | (2)   | (3)                       | (4)  |
| 1       | The duty leviable under the Central Excise Act, 1944                                    | 0.3556                    | 0.814  |
| 2       | The additional duty of excise leviable under section 85 of the Finance Act, 2005        | 0.1333                    | 0.0698                                       |
| 3       | National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001   | 0.5111                    | 0.1162                                       |
| 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. 42/2008-Central Excise, dated the 1st July, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.492 (E), dated the 1st July, 2008 and last amended by notification No. 16/2014 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.447 (E), dated the 11<sup>th</sup> July, 2014.