

Notification No. 7 /2017-Central Excise dated 2nd Feb 2017

Substitution of Table 1

S. No.	Retail sale price (Per pouch)	Rate of duty per packing machine per month (Rupee in lakh)						Chewing tobacco (commonly known as Filter Khaini) Any speed
		Chewing Tobacco (other than Filter Khaini)						
		Upto 300 pouches per minute		301 to 450 pouches per minute		451 pouches per minute and above		
(1)	(2)	(3)		(4)		(5)		(6)
		Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	
		(3a)	(3b)	(4a)	(4b)	(5a)	(5b)	
1	Upto Re. 1.00	32.39	30.77	46.28	43.96	98.34	93.42	19.67
2	Exceeding Re. 1.00 but not exceeding Rs. 1.50	48.59	46.16	69.41	65.94	147.5	140.13	29.5
3	Exceeding	58.31	55.07	83.3	78.67	177.01	167.17	37.37
4	Exceeding Re. 2.00 but not exceeding Rs. 3.00	87.46	82.6	124.94	118	265.51	250.76	53.25
5	Exceeding Re. 3.00 but not exceeding Rs. 4.00	108.84	102.36	155.49	146.23	330.41	310.74	67.45
6	Exceeding Re. 4.00 but not exceeding Rs. 5.00	136.05	127.95	194.36	182.79	413.01	388.43	80.1
7	Exceeding Re. 5.00 but not exceeding Rs. 6.00	163.26	153.54	233.23	219.35	495.61	466.11	91.31
8	Exceeding Re. 6.00 but not exceeding Rs. 7.00	259.14	242.95	370.21	347.07	786.69	737.52	101.2
9	Exceeding Re. 7.00 but not exceeding Rs. 8.00	259.14	242.95	370.21	347.07	786.69	737.52	109.87
10	Exceeding Re. 8.00 but not exceeding Rs. 9.00	259.14	242.95	370.21	347.07	786.69	737.52	117.43

11	Exceeding Re. 9.00 but not exceeding Rs. 10.00	259.14	242.95	370.21	347.07	786.69	737.52	123.95
12	Exceeding Re. 10.00 but not exceeding Rs. 15.00	365.39	347.12	521.99	495.89	1109.23	1053.77	123.95+12.40 x (P-10)
13	Exceeding	457.96	435.06	654.23	621.52	1390.24	1320.73	
14	Exceeding Re. 20.00 but not exceeding Rs. 25.00	538.1	511.2	768.72	730.28	1633.53	1551.85	
15	Exceeding Re. 25.00 but not exceeding Rs. 30.00	606.98	576.63	867.12	823.76	1842.62	1750.49	
16	Exceeding Re. 30.00 but not exceeding Rs. 35.00	665.66	632.37	950.94	903.39	2020.74	1919.7	
17	Exceeding Re. 35.00 but not exceeding Rs. 40.00	715.1	679.35	1021.58	970.5	2170.85	2062.31	
18	Exceeding Re. 40.00 but not exceeding Rs. 45.00	756.22	718.41	1080.32	1026.3	2295.68	2180.89	
19	Exceeding Re. 45.00 but not exceeding Rs. 50.00	789.83	750.34	1128.33	1071.92	2397.71	2277.82	
20	Above Rs. 50.00	789.83+15.80x (P-50)	750.34+15.01 x (P-50)	1128.33+22.57 x (P-50)	1071.32+21.44x (P-50)	2397.71+47.95x (P-50)	2277.82+45.56 x (P-50)	
Where 'P' above represents retail sale price of the pouch for which rate of duty is to be								

Substitution of Table 2

S. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (rupees in lakh)				
		Jarda Scented Tobacco			Unmanufactured	
		Upto 300 pouches per minute	301 to 450 pouches per minute	451 pouches per minute and above	Any speed	
(1)	(2)	(3)	(4)	(5)	(6)	
					Without lime tube/ lime pouches	With lime tube/lime pouches
					(6a)	(6b)
1	Up to Re. 1.00	32.39	46.28	98.34	16.24	15.43
2	Exceeding Re. 1.00 but not exceeding Rs. 1.50	48.59	69.41	147.50	24.36	23.14
3	Exceeding Rs. 1.50 but not exceeding Rs. 2.00	58.31	83.30	177.01	29.23	27.61
4	Exceeding Rs. 2.00 but not exceeding Rs. 3.00	87.46	124.94	265.51	43.85	41.42
5	Exceeding Rs. 3.00 but not exceeding Rs. 4.00	108.84	155.49	330.41	54.57	51.32
6	Exceeding Rs. 4.00 but not exceeding Rs. 5.00	136.05	194.36	413.01	68.21	64.15
7	Exceeding Rs. 5.00 but not exceeding Rs. 6.00	163.26	233.23	495.61	81.86	76.98
8	Exceeding Rs. 6.00 but not exceeding Rs. 7.00	259.14	370.21	786.69	129.93	121.81
9	Exceeding Rs. 7.00 but not exceeding Rs. 8.00	259.14	370.21	786.69	129.93	121.81
10	Exceeding Rs. 8.00 but not exceeding Rs. 9.00	259.14	370.21	786.69	129.93	121.81

11	Exceeding Rs. 9.00 but not exceeding Rs. 10.00	259.14	370.21	786.69	129.93	121.81
12	Exceeding Rs. 10.00 but not exceeding Rs. 15.00	365.39	521.99	1109.23	183.20	174.04
13	Exceeding Rs. 15.00 but not exceeding Rs. 20.00	457.96	654.23	1390.24	229.62	218.13
14	Exceeding Rs. 20.00 but not exceeding Rs. 25.00	538.10	768.72	1633.53	269.80	256.31
15	Exceeding Rs. 25.00 but not exceeding Rs. 30.00	606.98	867.12	1842.62	304.33	289.12
16	Exceeding Rs. 30.00 but not exceeding Rs. 35.00	665.66	950.94	2020.74	333.75	317.06
17	Exceeding Rs. 35.00 but not exceeding Rs. 40.00	715.10	1021.58	2170.85	358.54	340.62
18	Exceeding Rs. 40.00 but not exceeding Rs. 45.00	756.22	1080.32	2295.68	379.16	360.20
19	Exceeding Rs. 45.00 but not exceeding Rs. 50.00	789.83	1128.33	2397.71	396.01	376.21
20	Above Rs. 50.00	789.83+15.80 x (P-50)	1128.33+22.57 x (P-50)	2397.71+47.95x (P-50)	396.01+7.92x (P-50)	376.21+7.52x (P-50)
		Where 'P' above represents retail sale price of the pouch for which rate of				

Substitution of table 3

S. 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	0.8852	0.7864
2	The additional duty of excise	0.1148	0.1165
3	National Calamity	0	0.0971
4	Education Cess leviable	0	0
5	Secondary and Higher	0	0.0%.

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Substitution of TABLE-1

S. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (Rs. in lakh)					
		Up to 300 pouches per minute		301 to 750 pouches per minute		751 pouches per minute and above	
(1)	(2)	(3)		(4)		(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	19.6	35.35	32.08	57.84	71.29	128.54
2	From Rs.1.01 to Rs.1.50	29.41	53.02	48.12	86.77	106.93	192.82
3	From Rs.1.51 to Rs.2.00	37.25	67.16	60.95	109.91	135.44	244.23
4	From Rs.2.01 to Rs.3.00	55.87	100.75	91.42	164.86	203.16	366.35
5	From Rs.3.01 to Rs.4.00	72.14	130.09	118.05	212.87	262.33	473.04
6	From Rs.4.01 to Rs.5.00	90.18	162.61	147.56	266.09	327.91	591.3
7	From Rs.5.01 to Rs.6.00	108.21	195.13	177.07	319.3	393.5	709.56
8	Above Rs.6.00	108.21+1 7.64 x (P- 6)	195.13+31.8 1 x (P-6)	177.07 +28.87 x (P-6)	319.30+52.06 x (P-6)	393.50+ 64.15 x (P-6)	709.56+115.69 x (P-6)

Where 'P' above represents retail sale price of the pouch for which rate of duty is to be determined.

Substitution of Table 2

S. 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 (1 of 1944)	0.3725	0.7864
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	0.1765	0.1165
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)	0.451	0.0971
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	0	0
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	0	0.02

Notification No. 2 /2017-Central Excise (N.T.) dated 2nd Feb 2017

Break-up of duty payment for apportionment between various duties is as per details is substituted as below:-

Sl. No.	Duty	Duty ratio for pan masala	Duty paid (in rupees)	Duty ratio for pan masala containing tobacco	Duty paid (in rupees)
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	0.3725		0.7864	
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	0.1765		0.1165	
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)	0.451		0.0971	
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	0		0	
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	0		0	

Notification No. 3/2017-Central Excise (N.T.) dated 2nd Feb 2017

Illustration of duty payable on Chewing Tobacco and Unmanufactured Tobacco has been substituted as below

S. No.	Duty	Break-up of total duty (as per duty ratios already prescribed)	CENVAT Credit available	CENVAT Credit utilised for payment of duty	Cash payment of duty
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	786,408.0	10,000.0	10,000.0	776,408.0
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	116,505.0	1,000.0	1,000.0	115,505.0
3	National Calamity Contingent Duty leviable under section 5 of the Finance Act, 2001 (4 of 2001)	97,087.0	1,500.0	1,500.0	95,587.0
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	-	-	-	-
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	-	-	-	-
	Total Duty	1,000,000	12,500	12,500	987,500