

[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. 04/2021-Central Excise

New Delhi, the 1st February, 2021

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 147 of the Finance Act, 2002 (20 of 2002), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 28/2002-Central Excise, dated the 13th May, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 361(E), dated the 13th May, 2002, namely:-

1. In the said notification, in the Table,
 - (i) against S. No. 3, 4 and 5, in column (2), in Explanation 1, for the words, brackets and figures the following words, brackets and figures shall be substituted, namely: -
“appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 112 of the 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”;
 - (ii) after S. No. 4 and the entries relating thereto, the following S. Nos and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)
“4A.	20% ethanol blended petrol that is a blend, - (a) 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 (b) conforming to the Bureau of Indian Standards specification 17021.	Nil

	<p><i>Explanation .-</i></p> <p>(a) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 112 of the 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;</p> <p>(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), the 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).</p>	
4B.	<p>15% methanol blended petrol that is a blend, -</p> <p>(a) 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>(b) conforming to Bureau of Indian Standards specification 17076.</p> <p><i>Explanation .-</i></p> <p>(a) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 112 of the 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;</p> <p>(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), the 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).</p>	Nil”

2. This notification shall come into force on the 2nd February, 2021.

[F.No.334/02/2021-TRU]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note. - The principal notification No. 28/2002-Central Excise, dated the 13th May, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 361(E), dated the 13th May, 2002 and last amended by notification No. 20/2017-Central Excise, dated the 3rd July, 2017 *vide* number G.S.R. 823(E), dated the 3rd July, 2017.