

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. 10/2016-Central Excise (N.T.)

New Delhi, the 1st March, 2016

G.S.R. (E). – In exercise of the powers conferred by sub-sections (2) and (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010, namely:-

1. (1) These rules may be called the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Amendment Rules, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010, -

(i) for rule 5, the following shall be substituted, namely:-

“ **5. Quantity deemed to be produced.**- The quantity of notified goods, having retail sale prices as specified in column (2) of Table-1 or Table-2 below, deemed to be produced by use of one operating packing machine, having maximum packing speed at which it can be operated for packing of notified goods as specified in column (3) or column (4) or column (5) or column (6) of Table-1, or column (3) or column (4) or column (5) or column (6) of Table-2, as the case may be, per month shall be as is equal to the corresponding entry specified in column (3a) or column (3b) or column (4a) or column (4b) or column (5a) or column (5b) or column (6) of Table-1, or column (3) or column (4) or column (5) or column (6a) or column (6b) of Table-2, as the case may be.

Table-1

S. No.	Retail sale price (per pouch)	Capacity of production per packing machine per month for Chewing tobacco including Filter Khaini (number of pouches)					
		Chewing tobacco (other than Filter Khaini)					Filter Khaini
		Up to 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	With lime	Without lime	With lime	Without lime	With lime

		tube/lime pouches	tube/lime pouches	tube/lime pouches	tube/lime pouches	tube/lime pouches	tube/lime pouches	
		(3a)	(3b)	(4a)	(4b)	(5a)	(5b)	
1	Up to Re. 1.00	6988800	6639360	9984000	9484800	21216000	20155200	4243200
2	Exceeding Re. 1.00 but not exceeding Rs. 1.50	6988800	6639360	9984000	9484800	21216000	20155200	4243200
3	Exceeding Rs. 1.50 but not exceeding Rs. 2.00	6289920	5940480	8985600	8486400	19094400	18033600	4031040
4	Exceeding Rs. 2.00 but not exceeding Rs. 3.00	6289920	5940480	8985600	8486400	19094400	18033600	3829488
5	Exceeding Rs. 3.00 but not exceeding Rs. 4.00	5870592	5521152	8386560	7887360	17821440	16760640	3638014
6	Exceeding Rs. 4.00 but not exceeding Rs. 5.00	5870592	5521152	8386560	7887360	17821440	16760640	3456113
7	Exceeding Rs. 5.00 but not exceeding Rs. 6.00	5870592	5521152	8386560	7887360	17821440	16760640	3283307
8	Exceeding Rs. 6.00 but not exceeding Rs. 7.00	5591040	5241600	7987200	7488000	16972800	15912000	3119142
9	Exceeding Rs. 7.00 but not exceeding Rs. 8.00	5591040	5241600	7987200	7488000	16972800	15912000	2963185
10	Exceeding Rs. 8.00 but not exceeding Rs. 9.00	5591040	5241600	7987200	7488000	16972800	15912000	2815026
11	Exceeding Rs. 9.00 but not exceeding Rs. 10.00	5591040	5241600	7987200	7488000	16972800	15912000	2674274
12	Exceeding Rs.10.00 but not exceeding Rs.15.00	5255578	4992799	7507968	7132570	15954432	15156710	2674274
13	Exceeding Rs.15.00 but not exceeding Rs.20.00	4940243	4693231	7057490	6704615	14997166	14247308	
14	Exceeding Rs.20.00 but not exceeding Rs.25.00	4643828	4411637	6634041	6302338	14097336	13392469	
15	Exceeding Rs. 25.00 but not exceeding Rs.30.00	4365199	4146939	6235998	5924198	13251496	12588921	
16	Exceeding Rs. 30.00 but not	4103287	3898122	5861838	5568746	12456406	11833586	

	exceeding Rs.35.00							
17	Exceeding Rs. 35.00 but not exceeding Rs.40.00	3857090	3664235	5510128	5234622	11709022	11123571	
18	Exceeding Rs. 40.00 but not exceeding Rs.45.00	3625664	3444381	5179520	4920544	11006481	10456156	
19	Exceeding Rs. 45.00 but not exceeding Rs.50.00	3408124	3237718	4868749	4625312	10346092	9828787	
20	Above Rs. 50.00	3408124	3237718	4868749	4625312	10346092	9828787	

Note :- In respect of Filter Khaini, the entry in column (2) against serial number 12 shall be read as Rs. 10.01 and above.

Table-2

S. No.	Retail sale price (per pouch)	Capacity of production per packing machine per month for Jarda Scented Tobacco and Unmanufactured Tobacco (number of pouches)				
		Jarda Scented Tobacco			Unmanufactured Tobacco	
		Up to 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	6988800	9984000	21216000	4992000	4742400
2	Exceeding Re. 1.00 but not exceeding Rs. 1.50	6988800	9984000	21216000	4992000	4742400
3	Exceeding Rs. 1.50 but not exceeding Rs.2.00	6289920	8985600	19094400	4492800	4243200
4	Exceeding Rs. 2.00 but not exceeding Rs. 3.00	6289920	8985600	19094400	4492800	4243200
5	Exceeding Rs. 3.00 but not exceeding Rs. 4.00	5870592	8386560	17821440	4193280	3943680
6	Exceeding Rs. 4.00 but not exceeding Rs. 5.00	5870592	8386560	17821440	4193280	3943680
7	Exceeding Rs.5.00 but not exceeding Rs.6.00	5870592	8386560	17821440	4193280	3943680
8	Exceeding Rs. 6.00 but not exceeding Rs. 7.00	5591040	7987200	16972800	3993600	3744000
9	Exceeding Rs. 7.00 but not exceeding Rs. 8.00	5591040	7987200	16972800	3993600	3744000
10	Exceeding Rs. 8.00 but	5591040	7987200	16972800	3993600	3744000

	not exceeding Rs. 9.00					
11	Exceeding Rs. 9.00 but not exceeding Rs. 10.00	5591040	7987200	16972800	3993600	3744000
12	Exceeding Rs. 10.00 but not exceeding Rs. 15.00	5255578	7507968	15954432	3753984	3566285
13	Exceeding Rs. 15.00 but not exceeding Rs. 20.00	4940243	7057490	14997166	3528745	3352308
14	Exceeding Rs. 20.00 but not exceeding Rs. 25.00	4643828	6634041	14097336	3317020	3151169
15	Exceeding Rs. 25.00 but not exceeding Rs. 30.00	4365199	6235998	13251496	3117999	2962099
16	Exceeding Rs. 30.00 but not exceeding Rs. 35.00	4103287	5861838	12456406	2930919	2784373
17	Exceeding Rs. 35.00 but not exceeding Rs. 40.00	3857090	5510128	11709022	2755064	2617311
18	Exceeding Rs. 40.00 but not exceeding Rs. 45.00	3625664	5179520	11006481	2589760	2460272
19	Exceeding Rs. 45.00 but not exceeding Rs. 50.00	3408124	4868749	10346092	2434375	2312656
20	Above Rs. 50.00	3408124	4868749	10346092	2434375	2312656”.

Explanation.- For the purposes of this rule, if there are multiple track or multiple line packing machines, one such track or line shall be deemed to be one individual packing machine for the purposes of calculation of the number of pouches per operating packing machine per month.”;

(ii) in rule 6, in sub-rule (3), after the fifth proviso, the following proviso shall be inserted, namely:-

“Provided also that the annual capacity of production for the period from the 1st day of March, 2016 shall be re-determined by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, within three working days of the coming into force of the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Amendment Rules, 2016.”;

(iii) in rule 9, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that monthly duty payable for the month of March, 2016 shall be paid on or before the 15th day of March, 2016.”;

(iv) in FORM – 2, in serial number 4, in item (iv), after the Table and *Illustration*, for the Table, the following shall be substituted, namely:-

“TABLE

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)	83500	10000	10000	73500
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	6190	1000	1000	5190
3	National Calamity Contingent Duty leviable under section 5 of the Finance Act, 2001 (4 of 2001)	10310	1500	1500	8810
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	0.0	0.0	0.0	0.0
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	0.0	0.0	0.0	0.0
	Total Duty	100000	12500	12500	87500.”.

[F No.334/8/2016-TRU]

(Mohit Tewari)

Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 27th February, 2010 *vide* notification No.11/2010-Central Excise (N.T.), dated the 27th February, 2010, *vide* number G.S.R.127 (E), dated the 27th February, 2010 and were last amended *vide* notification No.13/2015-Central Excise (N.T.), dated the 30th April, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 347 (E), dated the 30th April, 2015.