



AMENDMENTS IN THE CENTRAL EXCISE RATES

BY

2019

Abbreviations

Central Excise	Central Excise Act, 1944
Central Excise Tariff	Central Excise Tariff Act, 1985
SAD	Special Additional Duty
Rs.	Rupees

Increase in rate of SAD and Infrastructure Cess on Petrol and Diesel

S. No.	Description	Effective Rate of Duty	
		Previously	Now
A	Special Additional Excise Duty*		
1	Motor spirit commonly known as petrol	Rs. 7 per litre	Rs. 8 per litre
2	High speed diesel oil	Rs. 1 per litre	Rs. 2 per litre
B	Road and Infrastructure Cess**		
1	Motor spirit commonly known as petrol	Rs. 8 per litre	Rs. 9 per litre
2	High speed diesel oil	Rs. 8 per litre	Rs. 9 per litre

*As per Notification No.5/2019-Central Excise dated 6th July,2019

**As per Notification No.4/2019-Central Excise dated 6th July,2019



Amendment in Effective Rate of Excise duty

S. No.	Commodity	From	To
1	Other than filter cigarettes (length not exceeding 70 millimetres)/ Filter cigarettes (length of which not exceeding 75 millimetres)/ Cigarettes of tobacco substitutes	Nil	Rs 5 per thousand
2	Other (Cigarettes containing tobacco)	Nil	Rs 10 per thousand
3	Hookah or gudaku tobacco	Nil	0.5%
4	Smoking mixtures for pipes and cigarettes	Nil	1%
5	Other than paper rolled biris, manufactured without the aid of machine	Nil	5 paise per thousand
6	Other (Biris)	Nil	10 paise per thousand
7	Other smoking tobacco/ "Homogenised" or "reconstituted" tobacco/Chewing tobacco/ Preparations containing chewing tobacco/ Jarda scented tobacco/ Snuff/ Preparations containing snuff/ Tobacco extracts and essence/ Other (manufactured tobacco and substitutes)	Nil	0.5%
8	Petroleum Crude	Nil	Rs 1 per tonne
9	Any kind of petroleum oils, and oils obtained from bituminous minerals, crude, produced in the fields under Production sharing contracts as specified fields* or exploration blocks offered under New Exploration Licensing Policy through competitive international bidding	Exempt from Central Excise	

*As per Notification No.6/2019 dated 6th July, 2019

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6th Floor, HDIL Kaledonia-A,
Sahar road,
Andheri East, Mumbai
400069, India.



+91 22 4612 5600



info@gscintime.com

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