

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 04/2014-Central Excise (N.T.)

New Delhi, dated 24th January, 2014

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) First Amendment Rules, 2014.

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

“Table

Sl. No	Retail sale price (per pouch)	Capacity of production per packing machine per month for chewing tobacco (including Filter Khaini) ,unmanufactured tobacco and jarda scented tobacco (number of pouches)		
		Without lime tube/ lime pouch	With lime tube/lime pouches	Filter Khaini
(1)	(2)	(3)	(4)	(5)
1.	Up to Re.1.00	3993600	3793920	2745600
2.	Exceeding Re. 1.00 but not exceeding Rs. 1.50	3993600	3793920	2745600
3.	Exceeding Rs. 1.50 but not exceeding Rs. 2.00	3594240	3394560	2608320
4.	Exceeding Rs.2.00 but not exceeding Rs.3.00	3594240	3394560	2477904
5.	Exceeding Rs.3.00 but not exceeding Rs.4.00	3354624	3154944	2354009
6.	Exceeding Rs.4.00 but not exceeding Rs.5.00	3354624	3154944	2236308
7.	Exceeding Rs.5.00 but not exceeding Rs.6.00	3354624	3154944	2124493

8.	Exceeding Rs.6.00 but not exceeding Rs.7.00	3194880	2995200	2018268
9	Exceeding Rs.7.00 but not exceeding Rs.8.00	3194880	2995200	1917355
10	Exceeding Rs.8.00 but not exceeding Rs.9.00	3194880	2995200	1821487
11	Exceeding Rs.9.00 but not exceeding Rs.10.00	3194880	2995200	1730413
12	Exceeding Rs. 10.00 but not exceeding Rs.15.00	3003187	2853028	1730413
13	Exceeding Rs. 15.00 but not exceeding Rs.20.00	2822996	2681846	-
14	Exceeding Rs.20.00 but not exceeding Rs.25.00	2653616	2520935	-
15	Exceeding Rs. 25.00 but not exceeding Rs.30.00	2494399	2369679	-
16	Exceeding Rs.30.00 but not exceeding Rs.35.00	2344735	2227499	-
17	Exceeding Rs.35.00 but not exceeding Rs.40.00	2204051	2093849	-
18	Exceeding Rs. 40.00 but not exceeding Rs.45.00	2071808	1968218	-
19	Exceeding Rs.45.00 but not exceeding Rs.50.00	1947500	1850125	-
20	Above Rs.50.00	1947500	1850125	-”

(ii) in rule 6, in sub-rule 3, for the third proviso, the following shall be substituted, namely:-

“Provided further that annual capacity of production for the period from the 24th day of January, 2014 to the 31st day of January, 2014 shall be calculated on pro-rata basis for the total number of days in the month of January, 2014 and the number of days remaining in the month starting from and including the 24th day of January, 2014.”

[F.No. 354/120/2011-TRU]

(Raj Kumar Digvijay)

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, [G.S.R.127 (E), dated the 27th February, 2010] and were last amended *vide* notification number 20/2012-CE (NT), dated the 19th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (1), *vide* number G.S.R 226(E), dated 19th March, 2012.