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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 13th April, 2010

Notification No. 19/2010 – Central Excise

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) of section 3A of the Central Excise Act, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 16/2010-Central Excise, dated the 27th February, 2010, published in the Gazette of India Extraordinary, vide number G.S.R. 118 (E) dated the 27th February, 2010, namely :-

In the said notification,

A. In the opening paragraph, -

(a) in clause (i), the word “and” wherever it occurs shall be omitted;

(b) for clause (ii), the following shall be substituted, namely:-

“(ii) chewing tobacco falling under tariff item 2403 99 10 of the said Tariff Act; and

(iii) Jarda scented Tobacco falling under tariff item 2403 99 30 of the said Tariff Act,”

(c) for the words, brackets and figure “column (6)”, the words, brackets and figures “column (6) or column (7)” shall be substituted;

B. For Table-1 and illustration, the following shall be substituted, namely:-

“Table-1

Sl. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (Rs. in Lacs)				
		Chewing Tobacco (other than filter khaini)		Unmanufactured Tobacco		Chewing tobacco commonly known as filter khaini
		Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Upto Re.1	8.00	7.75	5.75	5.50	5.50
2.	From Re.1 to Rs. 1.50	12.00	11.50	8.50	8.00	8.00
3.	From Rs. 1.51 to Rs. 2.00	14.25	13.50	10.25	9.75	10.00
4.	From Rs. 2.01 to Rs. 3.00	21.50	20.25	15.25	14.50	14.25
5.	From Rs. 3.01 to Rs. 4.00	26.75	25.00	19.00	17.75	18.00
6.	From Rs. 4.01 to Rs. 5.00	33.50	31.25	23.75	22.25	21.00
7.	From Rs. 5.01 to Rs. 6.00	40.00	37.50	28.50	26.75	24.25
8.	From Rs. 6.01 to Rs. 7.00	63.25	59.75	45.25	42.75	27.00
9.	From Rs. 7.01 to Rs. 8.00	63.25	59.75	45.25	42.75	29.50
10.	From Rs. 8.01 to Rs. 9.00	63.25	59.75	45.25	42.75	31.50

11	From Rs. 9.01 to Rs. 10.00	63.25	59.75	45.25	42.75	33.50
12	From Rs. 10.01 to Rs. 15.00	89.75	84.5	64	60.25	33.5 + 5 * (P-10)
13	From Rs. 15.01 to Rs. 20.00	112.50	107.25	80.25	76.50	
14	From Rs. 20.01 to Rs. 25.00	132	125.25	94	89.25	
15	From Rs. 25.01 to Rs. 30.00	150.25	142.50	107.25	101.50	
16	From Rs. 30.01 to Rs. 35.00	163	153.75	116.25	109.75	
17	From Rs. 35.01 to Rs. 40.00	175.75	165.25	125.50	118	
18	From Rs. 40.01 to Rs. 45.00	186	178	132.5	127	
19	From Rs. 45.01 to Rs. 50.00	197.75	189	141	135	
20	Rs.50.01 and above	197.75 + 3.96 * (P-50)	189 + 3.78 * (P-50)	141 + 2.82 * (P-50)	135 + 2.70 * (P-50)	
Where 'P' above represents RSP of the pouch for which duty rate is to be determined						

Provided that in respect of Filter khaini, the entry in column no.(2) of S.No.12 the table shall be read as "Rs. 10.01 and above".

Illustration 1:- The rate of duty per packing machine per month for a chewing tobacco (other than filter khaini) pouch not containing lime tube and having retail sale price of Rs.55.00 (i.e. 'P') shall be = Rs. 197.75 + 3.96*(55-50) lakhs = Rs. 217.55 lakhs"

Illustration 2:- The rate of duty per packing machine per month for a Filter Khaini pouch having retail sale price of Rs.15.00 (i.e. 'P') shall be = Rs. 33.5 + 5*(15-10) lakhs = Rs. 58.50 lakhs"; and

C. After Explanation 4, the following shall be inserted, namely:-

" *Explanation 5.-* For the purposes of this notification, "filter khaini" means chewing tobacco which is packed in sachets of filter paper or fabric before being packed in pouches with the aid of a packing machine".

[F. No. 334/1/2010-TRU]

(Prashant Kumar)
Under Secretary to the Government of India

Note:- The principal notification no. 16/2010-Central Excise, dated the 27th February, 2010 was published vide number G.S.R. 118 (E) dated the 27th February, 2010.