

## **1% Higher Education Cess Exempted on Coal, Lignite and Peat**

29-CE            In exercise of the powers conferred by sub-section (1)  
22.06.2010      of section 5A of the Central Excise Act, 1944 (1 of 1944)  
(DoR)            read with sections 136 and 138 of the Finance Act, 2007

(22 of 2007), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in the Tenth Schedule to the Finance Act, 2010 (14 of 2010) from the Higher Education Cess leviable thereon under the said sections 136 and 138 of the said Finance Act.

*[F.No.354/72/2010-TRU]*