

Clean Energy Cess Exemption not Available on Raw Coal, Raw Lignite and Raw Peat

04-CEC In exercise of the powers conferred by section 83
22.06.2010 of the Finance Act, 2010 (14 of 2010) read with section

5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under Central Excise Tariff headings 2701, 2702, 2703 of the First Schedule to the Central Excise Tariff Act,1985 (5 of 1986), other than raw coal, raw lignite and raw peat , from the clean energy cess leviable under section 83 of said Finance Act:

Provided that the said exemption shall be applicable subject to the condition that applicable clean energy cess has been paid at the stage of raw coal, raw lignite or raw peat from which the said goods are produced or manufactured.

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