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GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No.01/2022-Central Excise (N.T.)

New Delhi, the 1st February, 2022

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 4A of the Central Excise Act, 1944 (1 of 1944) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 49/2008-Central Excise (N.T.), dated the 24th December, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 882(E), dated the 24th December, 2008, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby specifies the goods under column (3) of the Table below and falling under the tariff item of the Fourth Schedule to the said Act, as specified in the corresponding entries in column (2) of the said Table, as the goods to which the provisions of sub-section (2) of said section shall apply and allows abatement as a percentage of retail sale price mentioned in the corresponding entry in column (4) of the said Table.

Table

Sl. No.	Tariff item	Description of goods	Abatement as a percentage of retail sale price
(1)	(2)	(3)	(4)
1.	2403 99 10, 2403 99 20, 2403 99 30	All goods	55
2.	2403 99 90	Pan masala containing tobacco	55

2. This notification shall come into force on the 2nd February, 2022.

[F. No. 334/01/2022 – TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India