

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 13/2022-Central Excise

New Delhi, the 12th July, 2022

G.S.R...(E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 147 of the Finance Act, 2002 (20 of 2002), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 28/2002-Central Excise, dated the 13th May, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 361(E), dated the 13th May, 2002, namely:-

In the said notification, in the Table,-

- (i) after S. No. 4B and the entries relating thereto, the following S. Nos and entries shall be inserted, namely:

(1)	(2)	(3)
“4C.	<p>12% ethanol blended petrol that is a blend, -</p> <p>(a) consisting, by volume, of 88% motor spirit (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 12% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and</p> <p>(b) conforming to the Bureau of Indian Standards specification 17586.</p> <p><i>Explanation .-</i></p> <p>(i) Appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise (Road and Infrastructure Cess) leviable under section 112 of the Finance Act, 2018 (13 of 2018), the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under section 125 of the Finance Act, 2021 (13 of 2021), read with any relevant exemption notification for the time being in force.</p> <p>(ii) Appropriate Central tax, State tax, Union territory tax and Integrated tax shall mean the Central tax, State tax, Union territory tax and Integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).</p>	Nil
4D.	<p>15% ethanol blended petrol that is a blend, -</p> <p>(a) consisting, by volume, of 85% motor spirit (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 15% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and</p> <p>(b) conforming to Bureau of Indian Standards specification 17586.</p>	Nil”.

	<p><i>Explanation . -</i></p> <p>(i) Appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise (Road and Infrastructure Cess) leviable under section 112 of the Finance Act, 2018 (13 of 2018), the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under section 125 of the Finance Act, 2021 (13 of 2021), read with any relevant exemption notification for the time being in force.</p> <p>(ii) Appropriate Central tax, State tax, Union territory tax and Integrated tax shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017)”:</p>	
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- (ii) against Sl. No. 5, in column (2), for the portion beginning with the words “High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils” and ending with the words “integrated tax, as the case maybe, have been paid”, the following shall be substituted, namely: -

“High speed diesel oil blended with bio -diesel, up to 20% by volume, that is, a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and, up to 20% bio -diesel on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case maybe, have been paid.”.

[F.No. CBIC-190354/295/2021-TRU]

(Vikram Vijay Wanere)
Under Secretary to the Government of India

Note. - The principal notification No. 28/2002-Central Excise, dated the 13th May, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 361(E), dated the 13th May, 2002 and last amended by notification No. 08/2021-Central Excise, dated the 8th April, 2021 *vide* number G.S.R. 252(E), dated the 8th April, 2021.