

Government of India

Ministry of Finance

Department of Revenue

Notification No. 03/2014--Central Excise (N.T.)

New Delhi, dated, 24th January, 2014

G.S.R. 127 (E). - In exercise of the powers conferred by sub-sections (2) and (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008, namely :-

1. (1) These rules may be called the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) First Amendment Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008,-

(i) in rule 5, for the TABLE, the following shall be substituted, namely:-

" Table

Sl. No.	Retail sale price (per pouch)	Number of pouches per operating packing machine per month
1.	Up to Re. 1.00	6240000
2.	Exceeding Re. 1.00 but not exceeding Rs. 1.50	6240000
3.	Exceeding Rs. 1.50 but not exceeding Rs. 2.00	5928000
4.	Exceeding Rs. 2.00 but not exceeding Rs. 3.00	5928000
5.	Exceeding Rs. 3.00 but not exceeding Rs. 4.00	5740800
6.	Exceeding Rs. 4.00 but not exceeding Rs. 5.00	5740800
7.	Exceeding Rs. 5.00 but not exceeding Rs. 6.00	5740800
8.	Above Rs. 6.00	5616000"

(ii) in rule 6, in sub-rule 3, for the second proviso, the following proviso shall be substituted , namely:-

"Provided further that the annual capacity of production for the period from the 24th day of January, 2014 to the 31st day of January, 2014 shall be calculated on pro-rata basis for the total number of days in the month of January, 2014 and the number of days remaining in the month starting from and including the 24th day of January, 2014."

(iii) in FORM - 2, in Sl.No.4, for item (iv),the following shall be substituted, namely:-

"(iv) Break-up of duty payment for apportionment between various duties is as per details below:-

Sr. No.	Duty	Duty ratio for pan masala	Duty paid (Rs.)	Duty ratio for pan masala containing tobacco	Duty paid (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944	0.2842		0.7665	
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005	0.1421		0.0766	
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001	0.5446		0.1277	
4	Education Cess leviable under section 91 of the Finance Act, 2004	0.0194		0.0194	
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007	0.0097		0.0097"	

[F No.354/120/2011-TRU]

(Raj Kumar Digvijay)

Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 1st July, 2008 vide notification No. 30/2008-Central Excise (N.T.), dated the 1st July, 2008, [G.S.R.127 (E), dated the 1st July,

2008] and were last amended *vide* notification number 19/2012-CE (NT), dated the 19th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (1), *vide* No. G.S.R 225(E) dated the 19th March, 2012.