

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**NOTIFICATION**  
**No. 4 /2015-Central Excise (N.T.)**

New Delhi, the 1<sup>st</sup> March, 2015

G.S.R (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 Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010, namely :-

1. (1) These rules may be called the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Amendment Rules, 2015.

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

2. In the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010, -

(i) for rule 4, the following rule shall be substituted, namely:-

“4. Factors relevant to production.– The factors relevant to the production of notified goods shall be the number of packing machines in the factory of the manufacturer and the maximum packing speed at which such packing machines can be operated for packing of notified goods of various retail sale prices.”;

(ii) in rule 5,-

(a) for the portion beginning with the words “The quantity of notified goods” and ending with the words “as the case may be”, the following shall be substituted, namely:-

“The quantity of notified goods, having retail sale prices as specified in column (2) of Table-1 or Table-2 below, deemed to be produced by use of one operating packing machine, having maximum packing speed at which it can be operated for packing of notified goods as specified in column (3) or column (4) or column (5) of the said Table-1 , or column (3) or column (4) of the said Table-2 , as the case may be, per month shall be as is equal to the corresponding entry specified in column (3a) or column (3b) or column (4a) or column (4b) or column (5) of the said Table-1, or column (3) or column (4a) or column (4b) of the said Table-2, as the case may be”;

(b) for the Table, the following shall be substituted, namely:-

“Table-1

Sl.No. (1)	Retail sale price (per pouch) (2)	Capacity of production per packing machine per month for Chewing tobacco including Filter Khaini (number of pouches)				
		Chewing tobacco (other than Filter Khaini)				Filter Khaini
		Up to 300 pouches per minute (3)		301 pouches per minute and above (4)		Any speed (5)
		Without lime tube / lime pouches	With lime tube / lime pouches	Without lime tube / lime pouches	With lime tube / lime pouches	
		(3a)	(3b)	(4a)	(4b)	
1	Up to Re. 1.00	6240000	5928000	9984000	9484800	4243200
2	Exceeding Re.1.00 but not exceeding Rs.1.50	6240000	5928000	9984000	9484800	4243200
3	Exceeding Rs.1.50 but not exceeding Rs.2.00	5616000	5304000	8985600	8486400	4031040
4	Exceeding Rs.2.00 but not exceeding Rs.3.00	5616000	5304000	8985600	8486400	3829488
5	Exceeding Rs.3.00 but not exceeding Rs.4.00	5241600	4929600	8386560	7887360	3638014
6	Exceeding Rs.4.00 but not exceeding Rs.5.00	5241600	4929600	8386560	7887360	3456113
7	Exceeding Rs.5.00 but not exceeding Rs.6.00	5241600	4929600	8386560	7887360	3283307
8	Exceeding Rs.6.00 but not exceeding Rs.7.00	4992000	4680000	7987200	7488000	3119142
9	Exceeding Rs.7.00 but not exceeding Rs.8.00	4992000	4680000	7987200	7488000	2963185
10	Exceeding Rs.8.00 but not exceeding Rs.9.00	4992000	4680000	7987200	7488000	2815026
11	Exceeding Rs.9.00 but not exceeding Rs.10.00	4992000	4680000	7987200	7488000	2674274
12	Exceeding Rs.10.00 but not exceeding Rs.15.00	4692480	4457856	7507968	7132570	2674274
13	Exceeding Rs.15.00 but not exceeding Rs.20.00	4410931	4190385	7057490	6704615	
14	Exceeding Rs.20.00 but not exceeding Rs.25.00	4146275	3938962	6634041	6302338	
15	Exceeding Rs.25.00 but not exceeding Rs.30.00	3897499	3702624	6235998	5924198	
16	Exceeding Rs.30.00 but not exceeding Rs.35.00	3663649	3480466	5861838	5568746	
17	Exceeding Rs.35.00 but not exceeding Rs.40.00	3443830	3271638	5510128	5234622	
18	Exceeding Rs.40.00 but not exceeding Rs.45.00	3237200	3075340	5179520	4920544	

19	Exceeding Rs.45.00 but not exceeding Rs.50.00	3042968	2890820	4868749	4625312	
20	Above Rs.50.00	3042968	2890820	4868749	4625312	

Note:- In respect of Filter Khaini, the entry in column (2) against serial number 12 shall be read as “Rs. 10.01 and above”.

Table-2

Sl. No. (1)	Retail sale price (per pouch) (2)	Capacity of production per packing machine per month for Jarda Scented Tobacco and Unmanufactured Tobacco (number of pouches)		
		Jarda Scented Tobacco	Unmanufactured Tobacco	
		Any speed (3)	Any speed (4)	
			Without lime tube / lime pouches (4a)	With lime tube / lime pouches (4b)
1	Up to Re.1.00	6988800	4992000	4742400
2	Exceeding Re.1.00 but not exceeding Rs.1.50	6988800	4992000	4742400
3	Exceeding Rs.1.50 but not exceeding Rs.2.00	6289920	4492800	4243200
4	Exceeding Rs.2.00 but not exceeding Rs.3.00	6289920	4492800	4243200
5	Exceeding Rs.3.00 but not exceeding Rs.4.00	5870592	4193280	3943680
6	Exceeding Rs.4.00 but not exceeding Rs.5.00	5870592	4193280	3943680
7	Exceeding Rs.5.00 but not exceeding Rs.6.00	5870592	4193280	3943680
8	Exceeding Rs.6.00 but not exceeding Rs.7.00	5591040	3993600	3744000
9	Exceeding Rs.7.00 but not exceeding Rs.8.00	5591040	3993600	3744000
10	Exceeding Rs.8.00 but not exceeding Rs.9.00	5591040	3993600	3744000
11	Exceeding Rs.9.00 but not exceeding Rs.10.00	5591040	3993600	3744000
12	Exceeding Rs.10.00 but not exceeding Rs.15.00	5255578	3753984	3566285
13	Exceeding Rs.15.00 but not exceeding Rs.20.00	4940243	3528745	3352308
14	Exceeding Rs.20.00 but not exceeding Rs.25.00	4643828	3317020	3151169
15	Exceeding Rs.25.00 but	4365199	3117999	2962099

	not exceeding Rs.30.00			
16	Exceeding Rs.30.00 but not exceeding Rs.35.00	4103287	2930919	2784373
17	Exceeding Rs.35.00 but not exceeding Rs.40.00	3857090	2755064	2617311
18	Exceeding Rs.40.00 but not exceeding Rs.45.00	3625664	2589760	2460272
19	Exceeding Rs.45.00 but not exceeding Rs.50.00	3408124	2434375	2312656
20	Above Rs.50.00	3408124	2434375	2312656

(iii) in rule 6,-

(a) in sub-rule (1), in clause (x), after the word “number”, the words “and details as per clause (vii)” shall be inserted;

(b) In sub-rule (2), after the word “approve the declaration”, the words “ including that of the maximum packing speed at which each of the packing machines available in his factory can be operated for packing of notified goods of various retail sale prices” shall be inserted.

(c) in sub-rule (3), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that the annual capacity of production for the period from the 1<sup>st</sup> day of March, 2015 shall be re-determined by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, within three working days of the coming into force of the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Amendment Rules, 2015.”;

(d) in sub-Rule (6), after the words “existing retail sale price”, the words “or in case of commencement of manufacture of goods of a new retail sale price, the maximum packing speed at which the packing machines can be operated for packing of goods of such new retail sale price” shall be inserted;

(iv) in rule 9, -

(a) after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that monthly duty payable for the month of March, 2015 shall be paid on or before the 15<sup>th</sup> day of March, 2015.”;

(b) in the second proviso, for the words “Provided further”, the words “Provided also” shall be substituted;

(v) In rule 18, -

(a) after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that in case of contraventions involving non-declaration of number of packing machines available in the premises of a manufacturer, the duty leviable in respect of such undeclared packing machines shall be determined on the basis of total number of undeclared packing machines found available in the premises, the highest retail sale price of the pouches manufactured with the aid of undeclared packing machines and the rate of duty per packing machine corresponding to the higher maximum packing speed as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2010-CE dated the 27<sup>th</sup> February, 2010.” ;

(b) in sub-rule (2), for the portion beginning with the words “premises of the unit” and ending with the words “unless”, the words “premises of the unit, the retail sale price of the pouches manufactured with the aid of such packing machines and the rate of duty per packing machine corresponding to the highest maximum packing speed as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2010-CE dated the 27<sup>th</sup> February, 2010, and unless” shall be inserted.

(vii) in FORM – 1, in paragraph 14, after the word “number”, the words “and details as per entry (11)” shall be inserted;

(viii) in FORM – 2, in paragraph 4,-

(a) in item (ii), after the words “each Retail Sale Price”, the words “and the maximum packing speed at which such packing machines can be operated for packing of notified goods of that Retail Sale Price” shall be inserted;

(b) for item (iv), the following item shall be substituted, namely:-

“(iv) Break-up of total duty payment in cash for various duties is as per the Table below:-

Table

Sl. No.	Duty	unmanufactured Tobacco(Rs.)	Chewing tobacco other than filter khaini(Rs.)	Filter khaini(Rs.)	Jarda scented tobacco(Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944 ( 1 of 1994)				
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)				
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)				
4	Education Cess leviable				

	under section 91 of the Finance Act, 2004 (23 of 2004)				
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)				

*Illustration*-Assuming that the total duty payable on chewing tobacco under section 3A of the Act for a particular month is Rs 10 lakh and that the CENVAT credit is available and is also utilised for payment of duty as per details given below, then, the details at (iv) above shall be as per column (6) of the table below

Table

Sl. No	Duty	Break-up of total duty (as per duty ratios already prescribed)	CENVAT Credit Available	CENVAT Credit utilised for payment of duty	Cash payment of duty
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	81390	10000	10000	71390
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	6980	1000	1000	5980
3	National Calamity Contingent Duty leviable under section 5 of the Finance Act, 2001 (4 of 2001)	11630	1500	1500	10130
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	0.0	0.0	0.0	0.0
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	0.0	0.0	0.0	0.0
	<b>Total Duty</b>	<b>100000</b>	<b>12500</b>	<b>12500</b>	<b>87500</b>

[F No.334/5/2015-TRU]

(Pramod Kumar)  
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 27<sup>th</sup> February, 2010 by notification No. 11/2010-Central Excise (N.T.), dated the 27<sup>th</sup> February, 2010, *vide* number G.S.R.127 (E), dated the 27<sup>th</sup> February, 2010 and were last amended by notification number 04/2014-Central Excise (N.T.), dated the 24<sup>th</sup> January, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R 59 (E), dated the 24<sup>th</sup> January, 2014.