

[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. 22/2014--Central Excise (N.T.)

New Delhi, the 11th July, 2014

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 Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008, namely :-

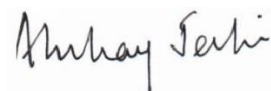
- (1) These rules may be called the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Second Amendment Rules, 2014.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008, in FORM – 2, in paragraph 4, for item (iv), the following item shall be substituted, namely:-

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

Sl. No.	Duty	Duty ratio for pan masala	Duty paid (in rupees)	Duty ratio for pan masala containing tobacco	Duty paid (in rupees)
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944	0.3453		0.7903	
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005	0.1294		0.0677	
3	National Calamity Contingent	0.4962		0.1129	

	Duty leviable under section 136 of the Finance Act, 2001				
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.334/15/2014-TRU]



(Akshay Joshi)

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 by notification No. 30/2008-Central Excise (N.T.), dated the 1st July, 2008, *vide* number G.S.R.127 (E), dated the 1st July, 2008] and were last amended by notification number 03/2014-Central Excise (N.T.), dated the 24th January, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R 58 (E), dated the 24th January, 2014.