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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 20/2017-Central Excise

New Delhi, the 3<sup>rd</sup> July, 2017

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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the 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:-

2. In the said notification, in the entry in column (2) against S. No. 3,-

(i) for the words “ethanol on which appropriate duties of excise have been paid” the words “ethanol on which appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid” shall be substituted;

(ii) the Explanation shall be numbered as Explanation 1 thereof , and after Explanation 1, as so numbered, the following Explanation shall be added, namely:-

“Explanation 2.- “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), 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).”

3. In the said notification, in the entry in column (2) against S. No. 4,-

(i) for the words “ethanol on which appropriate duties of excise have been paid” the words “ethanol on which appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid” shall be substituted;

(ii) the Explanation shall be numbered as Explanation 1 thereof , and after Explanation 1, as so numbered, the following Explanation shall be added, namely:-

“Explanation 2.- “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), 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).”

4. In the said notification, in the entry in column (2) against S. No. 5,-

(i) for the words “bio-diesel on which appropriate duties of excise have been paid” the words “bio-diesel on which appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid” shall be substituted;

(ii) the Explanation shall be numbered as Explanation 1 thereof , and after Explanation 1, as so numbered, the following Explanation shall be added, namely:-

“Explanation 2.- “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), 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).”

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)

Under Secretary to the Government of India