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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 13/2018-Central Excise

New Delhi, the 2nd February, 2018

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 clause 110 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts high speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, 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, from the whole of the additional duty of excise (Road and Infrastructure Cess) leviable thereon under the aforesaid clause of the Finance Bill, 2018.

Explanation. - For the purposes of this notification, -

- (a) "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 leviable under clause 110 of the Finance Bill, 2018 (4 of 2018) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force; and
- (b) "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).

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India