GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 02/2021-Central Excise

New Delhi, the 1st February, 2021

G.S.R......(E). – In exercise of the powers conferred by section 5A of the Central Excise Act, 1944 (1 of 1944) read with section 147 of Finance Act, 2002 (20 of 2002), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 05/2019-Central Excise, dated the 6th July, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 488(E), dated the 6th July, 2019, namely:-

In the said notification, in the Table, -

(i) against Sl. No. 1, in column (4), for the entry, the entry “Rs. 11 per litre” shall be substituted;
(ii) against Sl. No. 2, in column (4), for the entry, the entry “Rs. 8 per litre” shall be substituted;

2. This notification shall come into force on the 2nd February, 2021.

3. Nothing contained in this notification shall apply to the goods manufactured on or before the 1st February, 2021 and cleared on or after the 2nd February, 2021.

[F.No.334/02/2021-TRU]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note. - The principal notification No. 05/2019-Central Excise, dated the 6th July, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number 488(E), dated the 6th July, 2019 and last amended vide notification No. 5/2020-Central Excise, dated the 5th May, 2020, vide number G.S.R. 278(E), dated the 5th May, 2020.