

[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. 03/2026-Central Excise

New Delhi, the 1st February, 2026.

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), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 05/2023-Central Excise, dated the 1st February, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 78(E), dated the 1st February, 2023, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 2nd day of February, 2026.

[F. No. 334/05/2026-TRU]

(Dheeraj Sharma)
Under Secretary to the Government of India