

The Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010

UNION OF INDIA

India

The Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010

Rule

THE-CHEWING-TOBACCO-AND-UNMANUFACTURED-TOBACCO-PAC of 2010

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The Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010 Published vide Notification Gazette of India, Extra, Part 2, Section 3(i), dated 27.2.2010

1632.

G.S.R. 127(E), dated 27.2.2010.- 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, namely :-

1. Short title and commencement.-

(1) These rules may be called the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010. (2) They shall come into force on the 8th March, 2010.

2. Definitions.-

In these rules, unless the context otherwise requires, -(a)"Act" means the Central Excise Act, 1944 (1 of 1944);(b)"chewing tobacco" means chewing tobacco falling under tariff item 2403 99 10 of the First Schedule to the Tariff Act;(c)"notified goods" means unmanufactured tobacco, bearing a brand name, and chewing tobacco notified under sub-section (1) of section 3A of the Act by the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.

10/2010-Central Excise (N.T.), [dated the 27th February, 2010 and jarda scented tobacco notified under sub-section 3A of the Act by notification of the Government of India in the Ministry of Finance (department of Revenue) no. 17/2010 - central Excise (N.T) dated the 13th April, 2010]

[Substituted for the words "dated the 27th February, 2010" by Notification No. G.S.R. 320 (E) dated 13.4.2010 (w.e.f. 27.2.2010)];(d)"packing machine" includes all types of Form, Fill and Seal (FFS) Machines and Profile Pouch Making Machines, by whatever name called, whether vertical or horizontal, with or without collar, single track or multi-track and any other type of packing machine used for packing of pouches of notified goods;(e)"retail sale price" means the retail sale price as specified by the Central Government, in Explanation 3 to the opening paragraph in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.

16/2010-Central Excise, dated the 27th February, 2010;(f)"Tariff Act" means the Central Excise Tariff Act, 1985 (5 of 1986);(g)"unmanufactured tobacco" means unmanufactured tobacco, bearing a brand name, falling under tariff heading 2401 of the First Schedule to the Tariff Act;(h)the words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Application.-

These rules shall apply to unmanufactured tobacco, bearing a brand name, and chewing tobacco notified under sub-section (1) of section 3A of the Act by the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 10/2010-Central Excise (N.T.), [dated the 27th February, 2010 and jarda scented tobacco notified under sub-section 3A of the Act by notification of the Government of India in the Ministry of Finance (department of Revenue) no. 17/2010 - central Excise (N.T) dated the 13th April, 2010] [Substituted for the words "dated the 27th February, 2010" by Notification No. G.S.R. 320 (E) dated 13.4.2010 (w.e.f. 27.2.2010)].

4. [Factor relevant to production.- The factor relevant to the production of notified goods shall be the number of packing machines in the factory of the manufacturer and the maximum packing speed at which such packing machines can be operated for packing of notified goods of various retail sale prices.] [Substituted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)]

5. [Quantity deemed to be produced. [Substituted by Notification No. G.S.R. 241(E) dated 1.3.2016 (w.e.f. 27.2.2010).]

- The quantity of notified goods, having retail sale prices as specified in column (2) of Table-1 or Table-2 below, deemed to be produced by use of one operating packing machine, having maximum packing speed at which it can be operated for packing of notified goods as specified in column (3) or column (4) or column (5) or column (6) of Table-1, or column (3) or column (4) or column (5) or column (6) of Table-2, as the case may be, per month shall be as is equal to the corresponding entry specified in column (3a) or column (3b) or column (4a) or column (4b) or column (5a) or column (5b) or column (6) of Table-1, or column (3) or column (4) or column (5) or column (6a) or column (6b) of Table-2, as the case may be. Table - 1

S. No.	Retail sale price (per pouch)	Capacity of production per packing machine per month for Chewing tobacco including Filter Khaini (number of pouches)						
			Chewing tobacco (other than Filter Khaini)					
			Up to 300 pouches per minute	301 to 450 pouches per minute	451 pouches per minute and above	Any speed		
(1)	(2)	(3)	(4)	(5)	(6)			
		Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	Without lime tube/lime pouches	With lime tube/lime pouches	
		(3a)	(3b)	(4a)	(4b)	(5a)	(5b)	
1	Up to Re.	6988800	6639360	9984000	9484800	21216000	20155200	4243200

	1.00							
	Exceeding							
	Re. 1.00							
2	but not exceeding	6988800	6639360	9984000	9484800	21216000	20155200	4243200
	Rs. 1.50							
	Exceeding							
	Rs. 1.50							
3	but not exceeding	6289920	5940480	8985600	8486400	19094400	18033600	4031040
	Rs. 2.00							
	Exceeding							
	Rs. 2.00							
4	but not exceeding	6289920	5940480	8985600	8486400	19094400	18033600	3829488
	Rs. 3.00							
	Exceeding							
	Rs. 3.00							
5	but not exceeding	5870592	5521152	8386560	7887360	17821440	16760640	3638014
	Rs. 4.00							
	Exceeding							
	Rs. 4.00							
6	but not exceeding	5870592	5521152	8386560	7887360	17821440	16760640	3456113
	Rs. 5.00							
	Exceeding							
	Rs. 5.00							
7	but not exceeding	5870592	5521152	8386560	7887360	17821440	16760640	3283307
	Rs. 6.00							
	Exceeding							
	Rs. 6.00							
8	but not exceeding	5591040	5241600	7987200	7488000	16972800	15912000	3119142
	Rs. 7.00							
	Exceeding							
	Rs. 7.00							
9	but not exceeding	5591040	5241600	7987200	7488000	16972800	15912000	2963185
	Rs. 8.00							
10	Exceeding	5591040	5241600	7987200	7488000	16972800	15912000	2815026

	Rs. 8.00 but not exceeding Rs. 9.00 Exceeding Rs. 9.00							
11	but not exceeding Rs. 10.00 Exceeding Rs.10.00	5591040	5241600	7987200	7488000	16972800	15912000	2674274
12	but not exceeding Rs. 15.00 Exceeding Rs.15.00	5255578	4992799	7507968	7132570	15954432	15156710	2674274
13	but not exceeding Rs. 20.00 Exceeding Rs.20.00	4940243	4693231	7057490	6704615	14997166	14247308	
14	but not exceeding Rs. 25.00 Exceeding Rs. 25.00	4643828	4411637	6634041	6302338	14097336	13392469	
15	but not exceeding Rs. 30.00 Exceeding Rs. 30.00	4365199	4146939	6235998	5924198	13251496	12588921	
16	but not exceeding Rs. 35.00 Exceeding Rs. 35.00	4103287	3898122	5861838	5568746	12456406	11833586	
17	but not exceeding Rs. 40.00	3857090	3664235	5510128	5234622	11709022	11123571	
18	Exceeding Rs. 40.00 but not exceeding	3625664	3444381	5179520	4920544	11006481	10456156	

	Rs. 45.00						
	Exceeding						
	Rs. 45.00						
19	but not exceeding	3408124	3237718	4868749	4625312	10346092	9828787
	Rs. 50.00						
20	Above Rs. 50.00	3408124	3237718	4868749	4625312	10346092	9828787

Note. - In respect of Filter Khaini, the entry in column (2) against serial number 12 shall be read as Rs. 10.01 and above. Table - 2

S. No.	Retail sale price (per pouch)	Capacity of production per packing machine per month for Jarda Scented Tobacco and Unmanufactured Tobacco (number of pouches)					
Jarda Scented Tobacco	Unmanufactured Tobacco						
Up to 300 pouches per minute	301 to 450 pouches per minute	451 pouches per minute and above	Any speed				
(1)	(2)	(3)	(4)	(5)	(6)		
					Without lime tube/lime pouches	With lime tube/lime pouches	
					(6a)	(6b)	
1	Up to Re. 1.00	6988800		9984000	21216000	4992000	4742400
	Exceeding Re.						
2	1.00 but not exceeding Rs. 1.50	6988800		9984000	21216000	4992000	4742400
	Exceeding Rs. 1.50						
3	but not exceeding Rs. 2.00	6289920		8985600	19094400	4492800	4243200
	Exceeding Rs.						
4	2.00 but not exceeding Rs. 3.00	6289920		8985600	19094400	4492800	4243200
5		5870592		8386560	17821440	4193280	3943680

	Exceeding Rs. 3.00 but not exceeding Rs. 4.00					
6	Exceeding Rs. 4.00 but not exceeding Rs. 5.00	5870592	8386560	17821440	4193280	3943680
7	Exceeding Rs.5.00 but not exceeding Rs.6.00	5870592	8386560	17821440	4193280	3943680
8	Exceeding Rs. 6.00 but not exceeding Rs. 7.00	5591040	7987200	16972800	3993600	3744000
9	Exceeding Rs. 7.00 but not exceeding Rs. 8.00	5591040	7987200	16972800	3993600	3744000
10	Exceeding Rs. 8.00 but not exceeding Rs. 9.00	5591040	7987200	16972800	3993600	3744000
11	Exceeding Rs. 9.00 but not exceeding Rs. 10.00	5591040	7987200	16972800	3993600	3744000
12	Exceeding Rs. 10.00 but not exceeding Rs. 15.00	5255578	7507968	15954432	3753984	3566285
13	Exceeding Rs. 15.00 but not exceeding Rs. 20.00	4940243	7057490	14997166	3528745	3352308
14	Exceeding Rs. 20.00 but not exceeding Rs. 25.00	4643828	6634041	14097336	3317020	3151169
15	Exceeding Rs. 25.00 but not exceeding Rs. 30.00	4365199	6235998	13251496	3117999	2962099
16		4103287	5861838	12456406	2930919	2784373

	Exceeding Rs. 30.00 but not exceeding Rs. 35.00					
17	Exceeding Rs. 35.00 but not exceeding Rs. 40.00	3857090	5510128	11709022	2755064	2617311
18	Exceeding Rs. 40.00 but not exceeding Rs. 45.00	3625664	5179520	11006481	2589760	2460272
19	Exceeding Rs. 45.00 but not exceeding Rs. 50.00	3408124	4868749	10346092	2434375	2312656
20	Above Rs. 50.00	3408124	4868749	10346092	2434375	2312656

Explanation. - For the purposes of this rule, if there are multiple track or multiple line packing machines, one such track or line shall be deemed to be one individual packing machine for the purposes of calculation of the number of pouches per operating packing machine per month.]

5. Quantity deemed to be produced.-[The quantity of notified goods, having retail sale prices as specified in column (2) of Table-1 or Table-2 below, deemed to be produced by use of one operating packing machine, having maximum packing speed at which it can be operated for packing of notified goods as specified in column (3) or column (4) or column (5) of the said Table-1, or column (3) or column (4) or column (5) of the said Table-2, as the case may be, per month shall be as is equal to the corresponding entry specified in column (3a)

or column (3b) or column
(4a) or column (4b) or
column (5) of the said
Table-1, or column (3) or
column (4) or column
(5a) or column (5b) of the
said Table-2, as the case
may be] [Substituted by
Notification No. G.S.R.
347(E) dated 30.4.2015
(w.e.f.
27.2.2010)][Table-1]
[Substituted by
Notification No. G.S.R.
149(E) dated 1.3.2015
(w.e.f. 27.2.2010)]{|

Sl.No.(1)	Retailsale price (perpouch)(2)	Capacityof production per packing machine per month for Chewing tobaccoincluding Filter Khaini (number of pouches)				
Chewingtobacco (other than Filter Khaini)	FilterKhaini					
Upto 300 pouches per minute(3)	301pouches per minute and above(4)	Anyspeed(5)				
Withoutlime tube / lime pouches	Withlime tube / lime pouches	Withoutlime tube / lime pouches	Withlime tube / lime pouches			
(3a)	(3b)	(4a)	(4b)			
1	Upto Re. 1.00 ExceedingRe.1.00	6240000	5928000	9984000	9484800	4243200
2	but not exceeding Rs.1.50	6240000	5928000	9984000	9484800	4243200
3	ExceedingRs.1.505616000 but not		5304000	8985600	8486400	4031040

	exceeding Rs.2.00 ExceedingRs.2.00 but not exceeding Rs.3.00 ExceedingRs.3.00 but not exceeding Rs.4.00 ExceedingRs.4.00 but not exceeding Rs.5.00 ExceedingRs.5.00 but not exceeding Rs.6.00 ExceedingRs.6.00 but not exceeding Rs.7.00 ExceedingRs.7.00 but not exceeding Rs.8.00 ExceedingRs.8.00 but not exceeding Rs.9.00 ExceedingRs.9.00 but not exceeding Rs.10.00 ExceedingRs.10.00 but not exceeding Rs.15.00 ExceedingRs.15.00 but not exceeding Rs.20.00	5616000	5304000	8985600	8486400	3829488
4						
5		5241600	4929600	8386560	7887360	3638014
6		5241600	4929600	8386560	7887360	3456113
7		5241600	4929600	8386560	7887360	3283307
8		4992000	4680000	7987200	7488000	3119142
9		4992000	4680000	7987200	7488000	2963185
10		4992000	4680000	7987200	7488000	2815026
11		4992000	4680000	7987200	7488000	2674274
12		4692480	4457856	7507968	7132570	2674274
13		4410931	4190385	7057490	6704615	

	ExceedingRs.20.00				
14	but not exceeding Rs.25.00	4146275	3938962	6634041	6302338
	ExceedingRs.25.00				
15	but not exceeding Rs.30.00	3897499	3702624	6235998	5924198
	ExceedingRs.30.00				
16	but not exceeding Rs.35.00	3663649	3480466	5861838	5568746
	ExceedingRs.35.00				
17	but not exceeding Rs.40.00	3443830	3271638	5510128	5234622
	ExceedingRs.40.00				
18	but not exceeding Rs.45.00	3237200	3075340	5179520	4920544
	ExceedingRs.45.00				
19	but not exceeding Rs.50.00	3042968	2890820	4868749	4625312
20	AboveRs.50.00	3042968	2890820	4868749	4625312

Note :- In respect of Filter Khaini, the entry in column (2) against serial number 12 shall be read as "Rs. 10.01 and above".[Table-2] [Substituted by Notification No. G.S.R. 347(E) dated 30.4.2015 (w.e.f. 27.2.2010)]

S.No.	Retailsale price (per pouch)	Capacityof production per packing machine per month for Jarda ScentedTobacco and Unmanufactured Tobacco (number of pouches)		
JardaScented Tobacco	UnmanufacturedTobacco			
Upto300 pouches per minute	301 pouches per minute and above	Anyspeed		
(1)	(2)	(3)	(4)	(5)

				Without lime tube/ lime pouches (5a)	With lime tube/ lime pouches (5b)
1	Upto Re.1.00	6988800	21216000	4992000	4742400
2	Exceeding Re.1.00 but not exceeding Rs. 1.50	6988800	21216000	4992000	4742400
3	Exceeding Rs.1.50 but not exceeding Rs. 2.00	6289920	19094400	4492800	4243200
4	Exceeding Rs.2.00 but not exceeding Rs. 3.00	6289920	19094400	4492800	4243200
5	Exceeding Rs.3.00 but not exceeding Rs. 4.00	5870592	17821440	4193280	3943680
6	Exceeding Rs.4.00 but not exceeding Rs. 5.00	5870592	17821440	4193280	3943680
7	Exceeding Rs.5.00 but not exceeding Rs. 6.00	5870592	17821440	4193280	3943680
8	Exceeding Rs.6.00 but not exceeding Rs. 7.00	5591040	16972800	3993600	3744000
9	Exceeding Rs.7.00 but not exceeding Rs. 8.00	5591040	16972800	3993600	3744000
10	Exceeding Rs.8.00 but not exceeding Rs. 9.00	5591040	16972800	3993600	3744000
11	Exceeding Rs.9.00 but not exceeding Rs. 10.00	5591040	16972800	3993600	3744000
12	Exceeding Rs.10.00 but not exceeding Rs. 15.00	5255578	15954432	3753984	3566285
13	Exceeding Rs.15.00 but not exceeding Rs. 20.00	4940243	14997166	3528745	3352308
14	Exceeding Rs.20.00 but not exceeding Rs. 25.00	4643828	14097336	3317020	3151169
15	Exceeding Rs.25.00 but not exceeding Rs. 30.00	4365199	13251496	3117999	2962099
16	Exceeding Rs.30.00 but not exceeding Rs. 35.00	4103287	12456406	2930919	2784373
17	Exceeding Rs.35.00 but not exceeding Rs. 40.00	3857090	11709022	2755064	2617311
18	Exceeding Rs.40.00 but not exceeding Rs. 45.00	3625664	11006481	2589760	2460272
19	Exceeding Rs.45.00 but not	3408124	10346092	2434375	2312656

exceeding Rs. 50.00

20 Above Rs. 50.00 3408124 10346092 2434375 2312656

]Explanation.- For the purposes of this rule, if there are multiple track or multiple line packing machines, one such track or line shall be deemed to be one individual packing machine for the purposes of calculation of the number of pouches per operating packing machine per month.

6. Declaration to be filed by the manufacturer.-

(1)A manufacturer of notified goods shall, immediately on coming into force of these rules, and not later than 8th March, 2010, declare in Form 1 annexed to these rules, -(i)the number of single track packing machines available in his factory;(ii)the number of packing machines out of (i), which are installed in his factory;(iii)the number of packing machines out of (i), which he intends to operate in his factory for production of pouches of notified goods with lime tube and without lime tube, respectively, with effect from the 8th day of March, 2010;(iv)the number of multiple track or multiple line packing machine available in his factory;(v)the number of multiple track or multiple line packing machines out of (iv), which are installed in his factory;(vi)the number of multiple track or multiple line packing machines out of (iv), which he intends to operate in his factory for production of pouches of notified goods without lime tube and with lime tube, respectively, with effect from the 8th day of March, 2010;(vii)the name of the manufacturer of each of the packing machine, its identification number, date of its purchase and the maximum packing speed at which they can be operated for packing of pouches of notified goods, with lime tube and without lime tube, of various retail sale prices;(viii)description of goods to be manufactured including whether unmanufactured tobacco or chewing tobacco or both, their brand names, whether pouches shall contain lime tube or not;(ix)denomination of retail sale prices of the pouches to be manufactured during the financial year;(x)the plan and details of the part or section of the factory premises intended to be used by him for the manufacture of notified goods of different denomination of retail sale prices and the number [and details as per clause (viii)] [Inserted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)] of machines intended to be used by him in each such part or section, to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, with a copy to the jurisdictional Superintendent of Central Excise :Provided that a new manufacturer shall file such declaration at least seven days prior to the commencement of commercial production of notified goods in his factory.(2)On receipt of the declaration referred to in sub-rule (1), the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, shall, after making such inquiry as may be necessary including physical verification, approve the declaration [include that of the maximum packing speed at which each of the packing machines available in his factory can be operated for packing of notified goods of various retail sale prices] [Inserted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)] and determine and pass order concerning the annual capacity of production of the factory within three working days in accordance with the provisions of these rules :Provided that the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may direct for modifications in the plan or details of the part or section of the factory premises intended to be used by the manufacturer for manufacture of notified goods of different retail sale prices, as he thinks proper, for effective segregation of the parts or sections of the premises and the machines to be used in such parts or

sections before granting the approval :Provided further that if the manufacturer does not receive the approval in respect of his declaration within the said period of three working days, the approval shall be deemed to have been granted subject to the modifications, if any, which the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may communicate later on but not later than thirty days of filing of the declaration.[Provided also that the annual capacity of production for the period from the 1st day of March, 2015 shall be re-determined by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, within three working days of the coming into force of the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Amendment Rules, 2015.] [Inserted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)](3)The annual capacity of production shall be calculated by application of the appropriate quantity that is deemed to be produced by use of one operating packing machine as specified in rule 5 to the number of operating packing machines in the factory during the month beginning which the capacity is being determined:Provided that annual capacity of production for the period from the 8th day of March, 2010 to the 31st day of March, 2010 shall be calculated on the pro-rata basis of the total number of days in the month of March, 2010 and the number of days remaining in the month starting from and including 8th day of March, 2010:Provided further that in case a new manufacturer commences production of notified goods, his annual capacity of production shall be calculated on the pro-rata basis of the total number of days in that year and the number of days remaining in that year starting from the date of commencement of the production of such notified goods.(4)The number of operating packing machines during any month shall be equal to the number of packing machines installed in the factory during that month.(5)The machines which the manufacturer does not intend to operate shall be uninstalled and sealed by the Superintendent of Central Excise and removed from the factory premises under his physical supervision.[Provided that in case it is not feasible to remove such packing machine out of the factory premises, it shall be uninstalled and sealed by the Superintendent of Central Excise in such a manner that it cannot be operated.] [Substituted by Notification No. G.S.R. 320 (E) dated 13.4.2010 (w.e.f. 27.2.2010)](6)In case a manufacturer wishes to make any subsequent changes with respect to any of the parameters which has been declared by him and approved by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, in terms of sub-rule (2), such as changes relating to addition or removal of packing machines in the factory or making alterations in any part or section of the approved premises or in the number of machines to be used in such part or section or commencing manufacture of goods of a new retail sale price or discontinuation of manufacturing of goods of existing retail sale price, [or in case of commencement of manufacture of goods of a new retail sale price, the maximum packing speed at which the packing machines can be operated for packing of goods of such new retail sale price] [Inserted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)] and similar other details, he shall file a fresh declaration to this effect at least three working days prior to such subsequent changes to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, who shall approve such fresh declaration and re-determine the annual capacity of production following the procedure specified in sub-rule (2).

7. Duty payable to be calculated.-

The duty payable for a particular month shall be calculated by application of the appropriate rate of duty specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2010-Central Excise, dated the 27th February, 2010 to the number of operating packing machines in the factory during the month.

8. Alteration in number of operating packing machines.-

In case of addition or installation or removal or uninstallation of a packing machine in the factory during the month, the number of operating packing machines for the month shall be taken as the maximum number of packing machines installed on any day during the month :[Provided that where a manufacturer uses an operating machine to produce pouches of different retail sale prices during a month, he shall be liable to pay the duty applicable to the pouch bearing the highest retail sale price for the whole month.] [Substituted by Notification No. G.S.R. 320 (E) dated 13.4.2010 (w.e.f. 27.2.2010)]Provided further that in case of non-working of any installed packing machine during the month, for any reason whatsoever, the same shall be deemed to be a operating packing machine for the month.

9. Manner of payment of duty and interest.-

The monthly duty payable on notified goods shall be paid by the 5th day of the same month and an intimation in Form - 2 annexed to these rules shall be filed with the Jurisdictional Superintendent of Central Excise before the 10th day of the same month :Provided that monthly duty payable for the period from the 8th day of March, 2010 to the 31st day of March, 2010 shall be calculated on the pro-rata basis of the total number of days in the month of March, 2010 and the number of days remaining in the month starting from and including the 8th day of March, 2010 and the same shall be paid on or before the 15th day of March, 2010:[Provided further that monthly duty payable for the month of March, 2015 shall be paid on or before the 15th day of March, 2015:] [Inserted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)][Provided further that monthly duty payable for the month of March, 2016 shall be paid on or before the 15th day of March, 2016] [Inserted by Notification No. G.S.R. 241(E) dated 1.3.2016 (w.e.f. 27.2.2010).][Provided also] [Substituted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)] that if the manufacturer fails to pay the amount of duty by the due date, he shall be liable to pay the outstanding amount along with the interest at the rate specified by the Central Government vide notification under letters [section 11 AA] [Substituted for the words "section 11 AB" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] shall of the Act on the outstanding amount, for the period starting with the first day after the due date till the date of actual payment of the outstanding amount :Provided also that in case of increase in the number of operating packing machines in the factory during the month on account of addition or installation of packing machines, the differential duty amount, if any, shall be paid by the 5th day of the following month :Provided also that in case a manufacturer permanently discontinues manufacture of goods of existing retail sale price or commences manufacture of goods of a new retail sale price during the month, the monthly duty payable shall be recalculated on the pro-rata basis of the total number of

days in that month and the number of days remaining in that month starting from the date of such discontinuation or commencement and the duty liability for the month shall not be deemed to have been discharged unless the differential duty is paid by the 5th day of the following month and in case the amount of duty so recalculated is less than the duty paid for the month, the balance shall be refunded to the manufacturer by the 20th day of the following month: Provided also that if there is revision in the rate of duty leviable under section 3A of the Act, the monthly duty payable shall be recalculated on the pro-rata basis of the total number of days in that month and the number of days remaining in that month counting from the date of such revision and the duty liability for the month shall not be discharged unless the differential duty is paid by the 5th day of the following month and in case the amount of duty so recalculated is less than the duty paid for the month, the balance shall be refunded to the manufacturer by the 20th day of the following month: Provided also that in case it is found that a manufacturer has manufactured goods of those retail sale prices, which have not been declared by him in accordance with provisions of these rules or has manufactured goods in contravention of his declaration regarding the plan or details of the part or section of the factory premises intended to be used by him for manufacture of notified goods of different retail sale prices and the number of machines intended to be used by him in each of such part or section, the rate of duty applicable to goods of highest retail sale price so manufactured by him shall be payable in respect of all the packing machines operated by him for the period during which such manufacturing took place : Provided also that in case a manufacturer does not pay the duty payable by the due date, and continues to operate any packing machine, then till the time such non-payment continues, he shall be liable to pay the monthly duty based on the number of operating packing machines declared in the month for which duty was last paid by him or the total number of packing machines found available in his premises at any time thereafter, whichever is higher: Provided also that in case a new manufacturer commences production of notified goods in a particular month, his monthly duty payable for that month shall be calculated on the pro-rata basis of the total number of days in the month and the number of days remaining in that month starting from the date of such commencement and shall be paid within five days of such commencement.

10. Abatement in case of non-production of goods.-

In case a factory did not produce the notified goods during any continuous period of fifteen days or more, the duty calculated on a proportionate basis shall be abated in respect of such period provided the manufacturer of such goods files an intimation to this effect with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, with a copy to the Superintendent of Central Excise, at least three working days prior to the commencement of said period, who on receipt of such intimation shall direct for sealing of all the packing machines available in the factory for the said period under the physical supervision of Superintendent of Central Excise, in the manner that the packing machines so sealed cannot be operated during the said period : Provided that during such period, no manufacturing activity, whatsoever, in respect of notified goods shall be undertaken and no removal of notified goods shall be effected by the manufacturer except that notified goods already produced before the commencement of said period may be removed within first two days of the said period: Provided further that when the manufacturer intends to restart his production of notified goods, he shall inform to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may

be, of the date from which he would restart production, whereupon the seal fixed on packing machines would be opened under the physical supervision of Superintendent of Central Excise.

11. Retail sale price to be declared on the package.-

Every manufacturer shall declare the retail sale price of the notified goods on the package of such goods :Provided that if the manufacturer fails to declare the retail sale price before removing the goods from the place of manufacture or declares a retail sale price which is not the retail sale price as required to be declared under the provisions of these rules or tampers with, obliterates or alters the retail sale price declared on the package of such goods after their removal from the place of manufacture, then, such goods shall be liable to confiscation and the retail sale price of such goods shall be ascertained in the manner specified in these rules and such price shall be deemed to be the retail sale price for the purposes of these rules.

12. Determination of retail sale price in case of non-declaration, obliteration, tampering, etc.-

Where a manufacturer removes the notified goods in the manner and circumstances specified in proviso to rule 11, then, the retail sale price of such goods shall be ascertained by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, in the following manner, namely :-(i)if the manufacturer has manufactured and removed identical goods, within a period of one month, before or after removal of such goods, by declaring the retail sale price, then, the said declared retail sale price shall be taken as the retail sale price of such goods;(ii)if the retail sale price cannot be ascertained in terms of (i), the retail sale price of such goods shall be ascertained by conducting the enquiries in the retail market where such goods have normally been sold at or about the same time of the removal of such goods from the place of manufacture :Provided that if more than one retail sale price is ascertained under (i) or (ii), then, the highest of the retail sale price, so ascertained, shall be taken as the retail sale price of all such goods.Explanation.- For the purposes of this rule, when retail sale price is required to be ascertained based on market inquiries, the said inquiries shall be carried out on sample basis;(iii)Where a manufacturer alters or tampers the retail sale price declared on the package of goods after their removal from the place of manufacture, resulting into increase in the retail sale price, then, such increased retail sale price shall be taken as the retail sale price of all goods removed during a period of one month before and after the date of removal of such goods :Provided that where the manufacturer alters or tampers the declared retail sale price resulting into more than one retail sale price available on such goods, then, the highest of such retail sale price shall be taken as the retail sale price of all such goods;(iv)If the retail sale price of goods cannot be ascertained under (i) to (iii), the retail sale price shall be ascertained in accordance with the principles of this rule.

13. Addition or removal of packing machines and other restrictions.-

(1)In case a manufacturer does not intend to further operate a packing machine, he shall intimate the same to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central

Excise, as the case may be, at least three working days in advance from the date so intended, whereupon the same shall be uninstalled and sealed by the Superintendent of Central Excise and removed from the factory premises under his physical supervision.[Provided that in case it is not feasible to remove such packing machine out of the factory premises, it shall be uninstalled and sealed by the Superintendent of Central Excise in such a manner that it is cannot be operated.] [Inserted by Notification No. G.S.R. 320 (E) dated 13.4.2010 (w.e.f. 27.2.2010)](2)In case a manufacturer wants to add or install a packing machine in his premises, he shall give a notice to this effect at least three working days in advance from the date of such addition or the installation of the packing machine to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, who shall allow the addition or installation, as the case may be, under the physical supervision of Superintendent of Central Excise.(3)No manufacturer shall be allowed to keep in his factory any stock of packing material for goods of those retail sale prices which have not been declared by him in accordance with provisions of these rules.(4)No manufacturer shall be allowed to trade in notified goods of retail sale prices not declared by him in accordance with provisions of these rules, from his factory premises.(5)In case a manufacturer permanently discontinues manufacture of goods of existing retail sale prices, he shall declare the balance stock of notified goods of existing retail sale prices and their packing material on the day he discontinues manufacturing of goods of existing retail sale prices.

14. Rebate of duty.-

Except in accordance with such terms and conditions as the Central Government may by notification specify in this behalf, no rebate of excise duty shall be granted under rule 18 of the Central Excise Rules, 2002, in respect of notified goods on which duty has been paid under notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2010-Central Excise, dated the 27th February, 2010 and exported out of India.

15. Export without payment of duty.-

Notwithstanding anything contained in these rules or in the Central Excise Rules, 2002 -(i)no notified goods shall be exported without payment of duty; and(ii)no material shall be removed without payment of duty from a factory or warehouse or any other premises for use in the manufacture or processing of notified goods which are exported out of India.

16. Cenvat credit admissible on [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] in bulk packs.-

(1)A manufacturer of [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] notified under section 3A of the Act shall be allowed to take credit (hereinafter referred to as the CENVAT credit) of, -(i)the duty of excise specified in the First Schedule to the e Tariff Act, leviable under the Act;(ii)the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001

(14 of 2001);(iii)the education cess on excisable goods leviable under section 91 read with section 93 of the Finance (No. 2) Act, 2004 (23 of 2004);(iv)the Secondary and Higher Education Cess on excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007 (22 of 2007);(v)the additional duty of excise leviable under section 85 of Finance Act, 2005 (18 of 2005)), paid on [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] in bulk packs received in his factory on or after the 8th day of March, 2010 for use in manufacture of [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] notified under section 3A of the Act.(2)Except as provided under sub-rule (1), no CENVAT credit of duty paid on any input, capital goods or input services used in or in relation to manufacture of the notified goods shall be taken under the provisions of CENVAT Credit Rules, 2004.(3)The CENVAT credit under sub-rule (1) may be taken immediately on receipt of bulk packs of [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] and may be utilised for payment of duty leviable under section 3A of the Act on chewing tobacco:Provided that while paying duty, the CENVAT credit shall be utilized only to the extent such credit is available on the last day of the month preceding the month for which duty is paid:Provided further that CENVAT credit in respect of -(i)the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001;(ii)the education cess on excisable goods leviable under section 91 read with section 93 of the Finance (No. 2) Act, 2004;(iii)the Secondary and Higher Education Cess on excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007;(iv)the additional duty of excise leviable under section 85 of Finance Act, 2005, shall be utilised towards the payment of the said National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001, or the education cess on excisable goods leviable under section 91 read with section 93 of the said Finance (No. 2) Act, 2004, or the Secondary and Higher Education Cess on excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007 or the additional duty of excise leviable under section 85 of the Finance Act, 2005 respectively, on [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] notified under Section 3A of the Act and manufactured by the manufacturer.(4)The CENVAT credit under sub-rule (1) shall be taken by the manufacturer on the basis of an invoice issued by a manufacturer for clearance of bulk packs of [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] from his factory.(5)The manufacturer shall maintain proper records for the receipt, disposal, consumption and inventory of the bulk packs of [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] used for manufacture of [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] notified under section 3A in which the relevant information regarding the value, duty paid, CENVAT credit taken and utilised, the person from whom such bulk packs have been procured is recorded and the burden of proof regarding the admissibility of the CENVAT credit shall lie upon the manufacturer taking such credit.(6)[Where the CENVAT credit has been taken and utilised wrongly, the same] [Substituted for the words "Where the CENVAT credit has been taken or utilised wrongly, the same" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] along with interest shall be recovered from the manufacturer and the

provisions of sections 11A [and 11AA] [Substituted for the words "and 11 AB" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] of the Act, shall apply mutatis mutandis for effecting such recoveries. Provided further that all such bulk packs of [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] on which credit has been wrongly taken or utilised wrongly shall be liable to confiscation and the manufacturer shall be liable to a penalty not exceeding the duty on such bulk packs of [chewing tobacco and Jarda scented tobacco] [Substituted for the words "chewing tobacco" by Notification No. G.S.R. 174 (E) dated 17.3.2012 (w.e.f. 27.2.2010)] : Provided also that in a case, where the CENVAT credit has been taken or utilised wrongly on account of fraud, wilful mis-statement, collusion or suppression of facts, or contravention of any of the provisions of the Act or the rules made thereunder with intention to evade payment of duty, then, the manufacturer shall also be liable to pay penalty in terms of the provisions of section 11AC of the Act. (7) Except as provided in this rule, no other provisions of CENVAT Credit Rules, 2004 shall apply in relation to the notified goods.

17. Factories ceasing to work.-

Notwithstanding anything contained in these rules, where a manufacturer permanently ceases to work in respect of all the machines installed in the factory and who has filed an intimation for surrender of registration with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, with a copy to the Superintendent of Central Excise, for this purpose, the duty payable by him for the month in which he so ceases to work permanently shall be calculated on the pro rata basis of the total number of days in the said month and total number of days before the date of receipt of said intimation with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, and the duty paid for the month in accordance with the notification referred to in rule 7 shall be adjusted towards the duty so calculated and on such adjustment, if there is any excess payment, it shall be refunded to the manufacturer by the 20th day of the following month and deficiency, if any, shall be payable by him by the 5th day of the following month. Explanation.- For the purposes of this rule, "ceases to work" shall not include a manufacturer who ceases to operate his factory for one or two shifts only.

18. Penalty for contraventions, etc.-

(1) Subject to the provisions of rule 16 and section 11-AC of the Act, if any manufacturer produces or removes notified goods in contravention of any provision of these rules, then, all such goods shall be liable to confiscation, and the manufacturer shall be liable to a penalty not exceeding the duty leviable on the notified goods in respect of which aforesaid contravention has been committed. [Provided that in case of contraventions involving non-declaration of number of packing machines available in the premises of a manufacturer, the duty leviable in respect of such undeclared packing machines shall be determined on the basis of total number of undeclared packing machines found available in the premises, the highest retail sale price of the pouches manufactured with the aid of undeclared packing machines and the rate of duty per packing machine corresponding to the higher maximum packing speed as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2010-CE dated

the 27th February, 2010.] [Inserted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)](2)If it is found that goods have been manufactured in or cleared from a unit which is not registered with the jurisdictional Central Excise Office, then, the duty liability of such unit shall be determined on the basis of number of packing machines found available in the [premises of the unit, the retail sale price of the pouches manufactured with the aid of such packing machines and the rate of duty per packing machine corresponding to the highest maximum packing speed as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2010-CE dated the 27th February, 2010, and unless] [Substituted words "premises of the unit and the retail sale price of the pouches manufactured with the aid of such packing machines and unless" by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)] evidence to the contrary is provided to the satisfaction of the Central Excise Officer, such machines shall be deemed to have been in operation, in case of financial year 2009-10, since the 8th March, 2010, and for subsequent financial years, since the 1st day of April of respective financial year, and shall be construed as operating packing machines for the purposes of rule 7 and dealt with accordingly.

19. Provisions to apply mutatis mutandis.-

Except as herein provided, all provisions of the Act and the Central Excise Rules, 2002, including those relating to maintenance of daily stock account, removal of goods on invoice, filing of returns and recovery of dues shall apply mutatis mutandis.Explanation.- Unless otherwise specified in these rules, for the purposes of these rules, the goods shall be deemed to have been manufactured or produced with the aid of a packing machine, if they are cleared from a factory where a packing machine is installed, irrespective of whether it is in use or not, or is in working condition or not.FORM 1[See rule 6](1)Name of the manufacturer :(2)Address of the manufacturing premise :(3)ECC No :(4)Address of other premises manufacturing the same products :(5)Number of single track packing machines available in the factory :(6)Number of packing machines out of (5), which are installed in the factory :(7)Number of packing machines out of (5), which the manufacturer intends to operate in his factory for production of pouches of notified goods with lime tube and without lime tube, respectively :(8)Number of multiple track or multiple line packing machine available in the factory:(9)Number of multiple track or multiple line packing machines out of (8), which are installed in the factory :(10)Number of multiple track or multiple line packing machines out of (8), which the manufacturer intends to operate in his factory for production of pouches of notified goods with lime tube and without lime tube, respectively:(11)Name of the manufacturer of each of the packing machine, its identification number, date of its purchase and the maximum packing speed at which the machines can be operated for packing of notified goods, with lime tube and without lime tube, of various retail sale prices :(12)Description of goods to be manufactured including whether unmanufactured tobacco or chewing tobacco or both, their brand names, whether pouches shall contain lime tube or not, and other concerned details :(13)Denomination of retail sale prices of the pouches to be manufactured during the financial year :(14)The ground plan and details of the part or section of the factory premises intended to be used by him for manufacture of notified goods of different denomination of retail sale prices and the number [and details as per entry (11)] [Inserted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)] of machines intended to be used by him in each of such part or section :(15)Declaration :(a)I/We further declare that the

particulars furnished above are true and correct in all respects. In case any particulars are found to be untrue/incorrect, I/We undertake to pay any additional amount of excise duty on notified goods manufactured by me/us as per provisions of the Central Excise Act, 1944 (1 of 1944) or the rules made or notifications issued thereunder.(b)I/We further undertake that any addition or removal of the packing machine would be done under the physical supervision of the Central Excise Officer as per the procedure provided in the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010.(c)I/We hereby agree to abide by the provisions and conditions of the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010.Place :Date :Name, residential address and signature of manufacturer/authorised agent.FORM 2[See rule 9]

1. Name of the manufacturer :

2. Address of the manufacturing premise :

3. ECC No. :

4. I/We hereby confirm that we have paid a sum of Rs....., towards the duty liability for the month of.....as per *particulars given below :

(* Particulars in the given format may be given separately for each Retail Sale Price)(i)Retail Sale Price of the pouches manufactured during the month:(ii)Number of packing machines installed and operated in the factory for pouches of notified goods, with or without lime tube, of each Retail Sale Price [and the maximum packing speed at which such packing machines can be operated for packing of notified goods of that Retail Sale Price] [Inserted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)] :(iii)Duty payment particulars :(a)Cash payment of *duty (in Rs.) :-

Date of payment Name and address of the Bank and branch Amount of duty paid (Rs.)

* - Apportion amount of duty separately payable under various Acts, as per Table given at (iv) below(b)Payment of duty by utilizing CENVAT credit (in Rs.)

Sl. No.	CENVAT Credit in respect of duties	Opening Balance	Credit availed during the preceding month	Closing Balance (on last day of the preceding month)	Cenvat credit utilized for payment of duty and date of payment	Closing Balance, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	The duty leviable under					
1.	the Central Excise Act, 1944 (1 of 1944)					
2.	The additional duty of excise leviable under					

- section 85 of the
Finance Act, 2005(18
of 2005)
National Calamity
Contingent Duty
3. leviable under section
136 of the Finance Act,
2001(14 of 2001)
Education Cess leviable
under section 91 of the
Finance Act, 2004 (23
of 2004)
Secondary and Higher
Education Cess leviable
under section 136 of
the Finance Act,
2007(22 of 2007)

(iv)[Break-up of total duty payment in cash for various duties is as per the Table below :-
[Substituted by Notification No. G.S.R. 149(E) dated 1.3.2015 (w.e.f. 27.2.2010)]Table

Sl.No.	Duty	Unmanufactured Tobacco (Rs.)	Chewing tobacco other than filter khaini (Rs.)		Jarda scented tobacco (Rs.)
			Filterkhaini	(Rs.)	
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1994)				
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)				
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)				
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)				
5					

Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)

Illustration - Assuming that the total duty payable on chewing tobacco under section 3A of the Act for a particular month is Rs. 10 lakh and that the CENVAT credit is available and is also utilised for payment of duty as per details given below, then, the details at (iv) above shall be as per column (6) of the table below.][Table [Substituted by Notification No. G.S.R. 97(E), dated 2.2.2017 (w.e.f. 27.2.2010).]

Sl.No.	Duty	Break-up of total duty (as per duty ratios already prescribed)	CENVAT Credit Available	CENVAT Credit utilised for payment of duty	Cash payment of duty
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	786408	10000	10000	776408
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	116505	1000	1000	115505
3	National Calamity Contingent Duty leviable under section 5 of the Finance Act, 2001 (4 of 2001)	97087	1500	1500	95587
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	0.0	0.0	0.0	0.0
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	0.0	0.0	0.0	0.0
	Total Duty	1000000	12500	12500	987500]

(iv) Break-up of total duty payment in cash for various duties is as per given below :-{|

S. No.	Duty
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		Unmanufactured tobacco [Rs.]	Chewing tobacco [Rs.]
(1)	(2)	(3)	(4)
1.	The duty leviable under the Central Excise Act, 1944 (1 of 1944)		
2.	The additional duty of excise leviable under section 85 of the Finance Act, 2005(18 of 2005)		
3.	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(14 of 2001)		
4.	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)		
5.	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007(22 of 2007)		

Illustration.-Assuming that the total duty payable on chewing tobacco under section 3A of the Act for a particular month is Rs.1.00 lakh and that the CENVAT credit is available and is also utilised for payment of total duty as per details given below, then, the details at (iv) above shall be as per column (6) of the Table below :-

Sl. No.	Duty	Break-up of total duty (as per duty ratios already prescribed)	CENVAT Credit available	Cenvat Credit utilized for payment of duty	Cash payment of duty
(1)	(2)	(3)	(4)	(5)	(6)
1.	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	76650	10000	10000	66650
2.	The additional duty of excise leviable under section 85 of the Finance Act, 2005(18 of 2005)	7670	1000	1000	6670
3.	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(14 of 2001)	12770	1500	1500	11270
4.	Education Cess leviable under section 91 of the	1940	200	200	1740

	Finance Act, 2004 (23 of 2004)				
	Secondary and Higher Education Cess leviable				
5.	under section 136 of the Finance Act, 2007(22 of 2007)	970	100	100	870
	Total duty	100000	12800	12800	87200

Place :Date :Name, residential address and signature of manufacturer/authorised agent.}]