

**MINISTRY OF FINANCE****(Department of Revenue)****NOTIFICATION**

New Delhi, the 8th April, 2021

**No. 08/2021-Central Excise**

**G.S.R. 252(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 section 125 of the Finance Act, 2021 (13 of 2021), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely: -

**TABLE**

<b>S. No.</b>	<b>Notification No. and Date</b>	<b>Amendments</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	28/2002-Central Excise, dated the 13 <sup>th</sup> May, 2002 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 361(E), dated the 13 <sup>th</sup> May, 2002.	In the said notification, for the words, figures and brackets “clause 116 of the Finance Bill, 2021 (15 of 2021), 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 words, figures and brackets, “section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
2.	11/2017-Central Excise, dated the 30 <sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 793(E), dated the 30 <sup>th</sup> June, 2017.	In the said notification, for the words, figures and brackets “clause 116 of the Finance Bill, 2021 (15 of 2021), 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 words, figures and brackets, “section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
3.	10/2018-Central Excise, dated the 2 <sup>nd</sup> February, 2018 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 136(E), dated the 2 <sup>nd</sup> February, 2018.	In the said notification, for the words, figures and brackets “clause 116 of the Finance Bill, 2021 (15 of 2021), 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”, wherever they occur, the words, figures and brackets, “section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
4.	11/2018- Central Excise, dated the 2 <sup>nd</sup> February, 2018 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 137(E), dated the 2 <sup>nd</sup> February, 2018.	In the said notification, for the words, figures and brackets “clause 116 of the Finance Bill, 2021 (15 of 2021), 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 words, figures and brackets, “section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
5.	12/2018- Central Excise, dated the 2 <sup>nd</sup> February, 2018 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 138(E), dated the 2 <sup>nd</sup> February, 2018.	In the said notification, for the words, figures and brackets “clause 116 of the Finance Bill, 2021 (15 of 2021), 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 words, figures and brackets, “section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
6.	13/2018- Central Excise, dated the 2 <sup>nd</sup> February, 2018 published in the Gazette of India,	In the said notification, for the words, figures and brackets “clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional

S. No.	Notification No. and Date	Amendments
(1)	(2)	(3)
	Extraordinary, <i>vide</i> number G.S.R. 139(E), dated the 2 <sup>nd</sup> February, 2018.	Collection of Taxes Act, 1931 (16 of 1931), has the force of law”, the words, figures and brackets, “section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
7.	03/2021-Central Excise, dated the 1 <sup>st</sup> February, 2021 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 85(E), dated the 1 <sup>st</sup> February, 2021.	In the said notification, -  (iii) for the words, figures and brackets “clause 116 of the Finance Bill, 2021 (15 of 2021), 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”, wherever they occur, the words, figures and brackets, “section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted;  (iv) for the words, figures and brackets “aforesaid clause 116 of the Finance Bill, 2021”, the words, figures and brackets “aforesaid section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
8.	05/2021-Central Excise, dated the 1 <sup>st</sup> February, 2021 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 87(E), dated the 1 <sup>st</sup> February, 2021.	In the said notification, for the words, figures and brackets “clause 116 of the Finance Bill, 2021 (15 of 2021), 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 words, figures and brackets, “section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
9.	06/2021-Central Excise, dated the 1 <sup>st</sup> February, 2021 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 88(E), dated the 1 <sup>st</sup> February, 2021.	In the said notification, for the words, figures and brackets “clause 116 of the Finance Bill, 2021 (15 of 2021), 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 words, figures and brackets, “section 125 of the Finance Act, 2021 (13 of 2021)” shall be substituted.

[F. No. 354/41/2021-TRU]

RAJEEV RANJAN, Under Secy.

**Note :-**

1. The principal notification **28/2002-Central Excise**, dated the 13th May, 2002 was 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 and last amended, *vide* notification No. 04/2021-Central Excise, dated the 1<sup>st</sup> February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 86(E), dated the 1<sup>st</sup> February, 2021.
2. The principal notification **11/2017-Central Excise**, dated the 30<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 793(E), dated the 30<sup>th</sup> June, 2017 and last amended, *vide* notification No. 01/2021-Central Excise, dated the 1<sup>st</sup> February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 83(E), dated the 1<sup>st</sup> February, 2021.
3. The principal notification **10/2018-Central Excise**, dated the 2<sup>nd</sup> February, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 136(E), dated the 2nd February, 2018 and last amended, *vide* notification No. 07/2021-Central Excise, dated the 1<sup>st</sup> February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 89(E), dated the 1<sup>st</sup> February, 2021.

4. The principal notification **11/2018-Central Excise**, dated the 2<sup>nd</sup> February, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 137(E), dated the 2<sup>nd</sup> February, 2018 and last amended, *vide* notification No. 07/2021-Central Excise, dated the 1<sup>st</sup> February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 89(E), dated the 1<sup>st</sup> February, 2021.
5. The principal notification **12/2018-Central Excise**, dated the 2<sup>nd</sup> February, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 138(E), dated the 2<sup>nd</sup> February, 2018 and last amended, *vide* notification No. 07/2021-Central Excise, dated the 1<sup>st</sup> February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 89(E), dated the 1<sup>st</sup> February, 2021.
6. The principal notification **13/2018-Central Excise**, dated the 2<sup>nd</sup> February, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 139(E), dated the 2<sup>nd</sup> February, 2018 and last amended, *vide* notification No. 07/2021-Central Excise, dated the 1<sup>st</sup> February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 89(E), dated the 1<sup>st</sup> February, 2021.
7. The principal notification **03/2021-Central Excise**, dated the 1<sup>st</sup> February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 85(E), dated the 1<sup>st</sup> February, 2021.
8. The principal notification **05/2021-Central Excise**, dated the 1<sup>st</sup> February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 87(E), dated the 1<sup>st</sup> February, 2021.
9. The principal notification **06/2021-Central Excise**, dated the 1<sup>st</sup> February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 88(E), dated the 1<sup>st</sup> February, 2021.