

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. 26/2016- Central Excise (N.T)**

New Delhi, the 5<sup>th</sup> May, 2016

G.S.R. (E). In exercise of the powers conferred by rule 18 or rule 19, as the case may be, of the Central Excise Rules, 2002, the Central Government, being satisfied that it is necessary and expedient in the public interest so to do, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of Table below, shall be further amended, in the manner specified in the corresponding entry 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.	No. 42/2001-CE(NT) dated the 26 <sup>th</sup> June, 2001 [G.S.R. 471(E), dated the 26 <sup>th</sup> June, 2001]	In the said notification, in Explanation-III, after item (i), the following item shall be inserted, namely:- "( j) Infrastructure Cess leviable under sub-clause (1) of clause 159 of the Finance Bill, 2016, which clause has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law."
2.	No. 43/2001-CE(NT) dated the 26 <sup>th</sup> June, 2001 [G.S.R. 472(E), dated the 26 <sup>th</sup> June, 2001]	In the said notification, in Explanation-I, after item (i), the following item shall be inserted, namely:- "( j) Infrastructure Cess leviable under sub-clause (1) of clause 159 of the Finance Bill, 2016, which clause has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law."
3.	No. 19/2004-CE(NT) dated the 6 <sup>th</sup> September, 2004 [G.S.R. 570(E), dated the 6 <sup>th</sup> September, 2004]	In the said notification, in Explanation-I, after item (i), the following item shall be inserted, namely:- "( j) Infrastructure Cess leviable under sub-clause (1) of clause 159 of the Finance Bill, 2016, which clause has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the

		force of law.".
4.	No. 21/2004-CE(NT) dated 6 <sup>th</sup> September, 2004 [G.S.R. 572(E), dated the 6 <sup>th</sup> September, 2004]	<p>In the said notification, in the Explanation, for “ (i) Secondary and Higher Education Cess on excisable goods leviable under clause (126) read with clause(128) of the Finance Bill, 2007, which has, by virtue of declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law.”,</p> <p>the following shall be substituted, namely,-</p> <p>"(j) Secondary and Higher Education Cess on excisable goods leviable under clause (126) read with clause(128) of the Finance Bill, 2007, which has, by virtue of declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law.</p> <p>(k) Infrastructure Cess, leviable under sub-clause (1) of clause 159 of the Finance Bill, 2016, which clause has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law.".</p>

[F. No.334/8/2016-TRU]

(Anurag Sehgal)  
Under Secretary to the Government of India

Note:-

(1) The principal notification No. 42/2001-CE(NT) dated 26<sup>th</sup> June, 2001 was published in the Gazette of India Extraordinary, vide number G.S.R. 471(E), dated the 26<sup>th</sup> June, 2001 and was last amended vide notification No. 16/2016-Central Excise (N.T.), dated the 1<sup>st</sup> March, 2016 vide number G.S.R.247(E), dated the 1<sup>st</sup> March, 2016.

(2) The principal notification No. 43/2001-CE(NT) dated 26<sup>th</sup> June, 2001 was published in the Gazette of India Extraordinary, vide number G.S.R. 472(E), dated the 26<sup>th</sup> June, 2001 and was last amended vide notification No. 27/2011-Central Excise (N.T.), dated the 5<sup>th</sup> December, 2011 vide number G.S.R.863(E), dated the 5<sup>th</sup> December, 2011.

(3) The principal notification No. 19/2004-CE(NT) dated 6<sup>th</sup> September, 2004 was published in the Gazette of India Extraordinary, vide number G.S.R. 570(E), dated the 6<sup>th</sup> September, 2004 and was last amended vide notification No. 18/2016-Central Excise (N.T.), dated the 1<sup>st</sup> March, 2016 vide number G.S.R.249(E), dated the 1<sup>st</sup> March, 2016.

(4) The principal notification No. 21/2004-CE(NT) dated 6<sup>th</sup> September, 2004 was published in the Gazette of India Extraordinary, vide number G.S.R. 572(E), dated the 6<sup>th</sup> September, 2004 and was last amended vide notification No. 21/2016-Central Excise (N.T.), dated the 1<sup>st</sup> March, 2016 vide number G.S.R.252 (E), dated the 1<sup>st</sup> March, 2016.