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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION
No. 15/2015-Central Excise

New Delhi, dated the 1st March, 2015

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), read with sections 136 and 138 of the Finance Act, 2007 (22 of 2007), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling within the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the Secondary and Higher Education Cess leviable thereon under section 138 of the said Finance Act.

[F.No. 334/5/2015-TRU]

(Pramod Kumar)
Under Secretary to the Government of India