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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**NOTIFICATION**  
**No. 5 /2015-Central Excise (N.T.)**

New Delhi, the 1<sup>st</sup> March, 2015

G.S.R (E). – 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 further to amend the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) Rules, 2008, namely :-

1. (1) These rules may be called the Pan Masala Packing Machines (Capacity Determination and Collection of Duty) (Amendment) Rules, 2015.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Pan Masala Packing Machines (Capacity Determination And Collection of Duty) Rules, 2008, -
  - (i) for rule 4, the following rule shall be substituted, namely:-

“ 4. Factors relevant to production.– The factors 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.”;
  - (ii) in rule 5,-
    - (a) for the portion beginning with the words “The quantity of notified goods” and ending with the words “the said Table”, the following shall be substituted, namely:-

“The quantity of notified goods, having retail sale price as specified in column (2) of the Table 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 Table below, as the case may be, per month shall be as is equal to the corresponding entry specified in column (3) or column (4) or column (5) of the said Table, as the case may be”;
    - (b) for the Table, the following Table shall be substituted, namely:-

“Table

Sl. No.	Retail sale price (per pouch)	Number of pouches per operating packing machine per month		
		Upto 300 pouches per minute	301 to 750 pouches per minute	751 pouches per minute and above
(1)	(2)	(3)	(4)	(5)
1.	Up to Rs. 1.00	6864000	11232000	24960000
2.	From Rs. 1.01 to Rs. 1.50	6864000	11232000	24960000
3.	From Rs. 1.51 to Rs. 2.00	6520800	10670400	23712000
4.	From Rs. 2.01 to Rs. 3.00	6520800	10670400	23712000
5.	From Rs. 3.01 to Rs. 4.00	6314880	10333440	22963200
6.	From Rs. 4.01 to Rs. 5.00	6314880	10333440	22963200
7.	From Rs. 5.01 to Rs. 6.00	6314880	10333440	22963200
8.	Above Rs. 6.00	6177600	10108800	22464000”;

(iii) in rule 6,-

(a) in sub-rule (1), in clause (x), after the word “number”, the words “and details as per clause (vii) ” shall be inserted;

(b) in sub-rule (2), after the words “approve the declaration”, the words “ including 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” shall be inserted.

(c) in sub-rule (3), after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the annual capacity of production for the period from the 1<sup>st</sup> 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 Pan Masala Packing Machines (Capacity Determination and Collection of Duty) (Amendment) Rules, 2015.”;

(d) in sub-rule (6), after the words “existing retail sale price”, the words “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” shall be inserted;

(iv) in rule 9,

(a) after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that monthly duty payable for the month of March, 2015 shall be paid on or before the 15<sup>th</sup> day of March, 2015.” ;

(b) in the second proviso, for the words “Provided further”, the words “Provided also” shall be substituted;

(v) in rule 17,-

(a) after sub-rule (1), the following proviso shall be inserted, namely:-

“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. 42/2008-CE dated the 1<sup>st</sup> July, 2008.”

(b) in sub-rule (2), for the portion beginning with the words “premises of the unit” and ending with the words “unless”, the words “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. 42/2008-CE dated the 1<sup>st</sup> July, 2008 and unless” shall be substituted;

(vi) in FORM – 1, in paragraph 14, after the word “number”, the words “and details as per entry (11)” shall be inserted;

(vii) in FORM – 2, in paragraph 4, -

(a) in item (ii), after the word and letters “each RSP”, the words “and the maximum packing speed at which such packing machines can be operated for packing of notified goods of that retail sale price” shall be inserted;

(b) for item (iv), the following item shall be substituted, namely:-

“(iv) Break-up of duty payment for apportionment between various duties is as per details below:-

Sl. No.	Duty	Duty ratio for pan masala	Duty paid (in rupees)	Duty ratio for pan masala containing tobacco	Duty paid (in rupees)
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	0.3556		0.814	

2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	0.1333		0.0698	
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)	0.5111		0.1162	
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	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”	

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

(Pramod Kumar)  
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**Note.-** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 1<sup>st</sup> July, 2008 by notification No. 30/2008-Central Excise (N.T.), dated the 1<sup>st</sup> July, 2008, *vide* number G.S.R.491 (E), dated the 1<sup>st</sup> July, 2008 and last amended by notification No. 22/2014-Central Excise (N.T.), dated the 11<sup>th</sup> July, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R 457(E), dated the 11<sup>th</sup> July, 2014.