

[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. 10/2018-Central Excise**

New Delhi, the 2<sup>nd</sup> February, 2018

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 clause 110 of the Finance Bill, 2018 (4 of 2018), 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 and sub-section (3) of section 147 of the Finance Act, 2002, (20 of 2002), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling within the Fourth Schedule to the said Central Excise Act, and cleared from

- (a) Numaligarh Refinery; or
- (b) Bongaigaon Refineries and Petrochemicals Limited; or
- (c) Indian Oil Corporation, Guwahati; or
- (d) Assam Oil Division, Indian Oil Corporation, Digboi,

from so much of each of the duties of excise specified in column (2) of the Table below, leviable under the Acts specified in column (3) of the said Table, as is in excess of the amount calculated at the rate of fifty per cent. of each of the duties specified in column (2) of the said Table, namely: -

Table

S.No.	Duty	Act
(1)	(2)	(3)
1.	Duty of excise	Fourth Schedule to the Central Excise Act, 1944 (1 of 1944).
2.	Additional Duty of Excise (Road and	Clause 110 of the Finance Bill, 2018 (4 of 2018).

	Infrastructure Cess)	
3.	Special Additional Excise Duty	Sub-section (1) of section 147 of the Finance Act, 2002 (20 of 2002) read with the Eighth Schedule to the said Finance Act and notification No. 28/2002-Central Excise, dated the 13 <sup>th</sup> May, 2002.

*Explanation.* - For the removal of doubts, it is hereby declared that the exemption under this notification shall also be available on the aforesaid goods if such goods are removed under bond, without payment of the duties of excise specified in column (2) of the aforesaid Table, from any of the refineries specified in clauses (a) to (d) above, to a warehouse and subsequently removed from the said warehouse on payment of fifty per cent. of such duties.

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)

Under Secretary to the Government of India