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**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE : DEPARTMENT OF REVENUE**  
**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE**  
**TAMILNADU & PUDUCHERRY**  
**No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034**

C.No. IV/16/80/2018-PCCO

Date : 9.02.2018

**CENTRAL EXCISE TRADE NOTICE NO.001/2018**

Sub: **BUDGET 2018-19** - Central Excise - **Imposition of Road and Infrastructure Cess on Petrol and Diesel - Exemption from Road Cess on Petrol, Diesel, Ethanol-blended Petrol and Bio-Diesel** - Central Excise Notifications Nos.01/2018-CE to 16/2018-CE, all dated 02.02.2018  
- Communication thereof - Reg.

\* \* \* \* \*

**In the Budget 2018-19**, "Road and Infrastructure Cess" on motor spirit commonly known as petrol and high speed diesel falling under Chapter 2710 at the rate of Rs.8/- per litre has been levied [Clause 110 read with Sixth Schedule of the Finance Bill, 2018 refers]. Further, the said levy will come into effect immediately owing to a declaration under the Provisional Collection of Taxes Act, 1931.

2.0 Further, the Central Board of Excise & Customs [CBEC] has issued the following Central Excise Notifications pertaining to reduction in rate of excise duty on petrol and diesel, exemption from road and infrastructure cess on specified petroleum products, exemption to specified refineries, etc. The gist of the same is detailed as hereunder:

S. No.	Notification No.	Date	Subject
1	1/2018- CE	02.02.2018	Rescinds Notification No. 10/2015-Central Excise dated 01.03.2015 pertaining to exemption from Road Cess leviable in excess of Rs.6/- per litre on Petrol
2	2/2018- CE	02.02.2018	Rescinds Notification No. 11/2015-Central Excise dated 01.03.2015 pertaining to exemption from Road Cess in excess of Rs.6/- per litre on Diesel
3	3/2018- CE	02.02.2018	Rescinds Notification No. 38/2004-Central Excise dated 04.08.2004 pertaining to exemption of Road Cess on 5% ethanol blended Petrol

S. No.	Notification No.	Date	Subject
4	4/2018- CE	02.02.2018	Rescinds Notification No. 62/2008-Central Excise dated 24.12.2008 pertaining to exemption of Road Cess on 10% ethanol blended Petrol
5	5/2018- CE	02.02.2018	Rescinds Notification No. 21/2009-Central Excise dated 07.07.2009 pertaining to exemption of Road Cess on Bio-Diesel
6	8/2018- CE	02.02.2018	Rescinds Notification No. 29/2002-Central Excise dated 13.05.2002 pertaining to partial exemption [50%] to Petrol and Diesel cleared from 4 specified refineries in North East
7	7/2018- CE	02.02.2018	Provides for exemption from payment of Road Cess on Petrol till the enactment of Finance Bill, 2018
8	8/2018- CE	02.02.2018	Provides for exemption from payment of Road Cess on Diesel till the enactment of Finance Bill, 2018
9	9/2018- CE	02.02.2018	Amends notification No. 11/2017-CE dated 30.06.2017 so as to [i] reduce the rate of Excise Duty on petrol and diesel by Rs. 2/- per litre [Sl.Nos.2 & 3 of the table] and [ii] to include Road and Infrastructure Cess for ethanol-blended petrol and bio-diesel in the explanation of "appropriate duty of excise" in Sl.Nos.4 to 6 of the table
10	10/2018- CE	02.02.2018	Exemption of 50% from BED, Special AED and Road and Infrastructure Cess on clearances of petrol and diesel from 4 specified refineries in North East
11	11/2018- CE	02.02.2018	Exemption from Road and Infrastructure Cess on 5% ethanol blended Petrol
12	12/2018- CE	02.02.2018	Exemption from Road and Infrastructure Cess on 10% ethanol blended Petrol
13	13/2018- CE	02.02.2018	Exemption to Bio-Diesel from Road and Infrastructure Cess
14	14/2018- CE	02.02.2018	Amendment to the effect that the exemption under Notification No.7/2018-CE does not apply to the goods manufactured on or before 01.02.2018 and cleared on or after 02.02.2018 - (Refer Sl.No.7 above)
15	15/2018- CE	02.02.2018	Amendment to the effect that the exemption under Notification No.8/2018-CE does not apply to the goods manufactured on or before 01.02.2018 and cleared on or after 02.02.2018 - (Refer Sl.No.8 above)
16	16/2018- CE	02.02.2018	Amends Notification No. 11/2017-CE dated 30.06.2017 to the effect that the exemption on Petrol, Diesel, ethanol-blended petrol and Bio-diesel [Entry Nos.2 to 6 of the notification] does not apply to the goods manufactured on or before 01.02.2018 and cleared on or after 02.02.2018 - (Refer Sl.No.1 to 5 above)

- 2.1 Consequent to the issue of aforesaid notifications, the changes in duties applicable to Petrol and Diesel are summarised in the Table below, for ease of reference:

Item	Duty rates applicable upto 01.02.2018 [Rs. per litre]				Duty rates applicable from 02.02.2018 [Rs. per litre]			
	Basic Excise Duty (BED)	AED (Road Cess)	SAED	Total Excise Duty	Basic Excise Duty (BED)	Road and Infrastructure Cess	SAED	Total Excise Duty
Petrol (unbranded)	6.48	6	7	19.48	4.48	8	7	19.48
Petrol (branded)	7.66	6	7	20.66	5.66	8	7	20.66
Diesel (unbranded)	8.33	6	1	15.33	6.33	8	1	15.33
Diesel (branded)	10.69	6	1	17.69	8.69	8	1	17.69

3. This Trade Notice is being issued so as to sensitize the trade and field formations about the salient features of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).

4. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

5. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



**[C.P. RAO]**  
**PRINCIPAL CHIEF COMMISSIONER**

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,  
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem /  
Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II /  
Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals  
Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,  
No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[ By e-mail ]**
- iii. Zonal RAC Members **[ By e-mail ]**

✓ Copy to the Computer Section, Chennai North Commissionerate [For uploading in website]

