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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 MATTHMA CANDUL BOAD CHENNAL (CO. 004)

No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

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

Date: 10 .04.2018

## CENTRAL EXCISE TRADE NOTICE NO.004/2018

Sub: Central Excise - Enactment of Finance Bill, 2018 - Rescinding of Central Excise Notification No.7/2018-CE and 8/2018-CE both dated 02.02.2018 and amendment to Central Excise Notification Nos.11/2017-CE dated 30.06.2017 and Notification Nos.10/2018-CE to 13/2018-CE all dated 02.02.2018 - Communication thereof - Reg.

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Please refer to this Office Central Excise Trade Notice No.1/2018 dated 09.02.2018 communicating the changes / amendments made in the Budget 2018-19 in respect of Road Cess / Road & Infrastructure Cess on Petrol, Diesel, 5% and 10% ethanol blended petrol, Bio-diesel, exemption to goods cleared from specified refineries, etc referring to Clause 110 of the Finance Bill, 2018 and the Provisional Collection of Taxes Act, 1931.

2. In this context, the Central Board of Excise & Customs [CBEC] has issued the following Central Excise Notifications consequent to enactment of Finance Bill, 2018. The gist of the same is detailed as hereunder:

S. No.	Notification No.	Date	Subject
1	19/2018- CE	06.04.2018	Pertains to substitution of clause 110 of the Finance Bill, 2018 and the Provisional Collection of Taxes Act, 1931 with Section 112 of the Finance Act, 2018 wherever they occur in Notification Nos.11/2017-CE dated 30.06.2017 and Notification Nos.10/2018-CE to 13/2018-CE all dated 02.02.2018.
2	20/2018- CE	06.04.2018	Rescinds Notification Nos.7/2018-CE and 8/2018-CE dated 02.02.2018 pertaining to exemption from Road Cess on Petrol and Diesel till enactment of Finance Bill, 2018

- 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.
- 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 assessees 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. The Commissioner of State Tax, Puducherry, First Floor, 100 Feet Road, Ellapillaichavadi, Puducherry [By Post]
- iv. Zonal RAC Members [By e-mail]

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