



**Notification No. 4 /2017-Central Excise dated 2nd Feb 2017**

**Substitution of TABLE-1**

S. No.	Retail sale price (per pouch)	Rate of duty per packing machine per month (Rs. in lakh)					
		Up to 300 pouches per minute		301 to 750 pouches per minute		751 pouches per minute and above	
(1)	(2)	(3)		(4)		(5)	
		Pan masala	Pan masala containing tobacco	Pan masala	Pan masala containing tobacco	Pan masala	Pan masala containing tobacco
		(3a)	(3b)	(4a)	(4b)	(5a)	(5b)
1	Up to Rs.1.00	19.6	35.35	32.08	57.84	71.29	128.54
2	From Rs.1.01 to Rs.1.50	29.41	53.02	48.12	86.77	106.93	192.82
3	From Rs.1.51 to Rs.2.00	37.25	67.16	60.95	109.91	135.44	244.23
4	From Rs.2.01 to Rs.3.00	55.87	100.75	91.42	164.86	203.16	366.35
5	From Rs.3.01 to Rs.4.00	72.14	130.09	118.05	212.87	262.33	473.04
6	From Rs.4.01 to Rs.5.00	90.18	162.61	147.56	266.09	327.91	591.3
7	From Rs.5.01 to Rs.6.00	108.21	195.13	177.07	319.3	393.5	709.56
8	Above Rs.6.00	108.21+1 7.64 x (P- 6)	195.13+31.8 1 x (P-6)	177.07 +28.87 x (P-6)	319.30+52.06 x (P-6)	393.50+ 64.15 x (P-6)	709.56+115.69 x (P-6)

Where 'P' above represents retail sale price of the pouch for which rate of duty is to be determined.



**Substitution of Table 2**

S. No.	Duty	Duty ratio for pan masala	Duty ratio for pan masala containing tobacco
(1)	(2)	(3)	(4)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	0.3725	0.7864
2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)	0.1765	0.1165
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)	0.451	0.0971
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	0	0
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	0	0.0”.