

Circulars
Central Excise
Circular No. 1085/06/2022-CX

Dated 1st November 2022

The Central Government provides circular for Mechanism for implementation of additional basic excise duty @ Rs. 2 per litre levied on sale of unblended motor spirit (commonly known as petrol)

As a part of Budget 2022-2023, an additional Basic Excise Duty@ Rs.2 per liter was levied on unblended motor spirit (commonly known as petrol) intended for retell sale and the said duty rate was to be applicable w.e.f 1st October 2022. The date of effect was deferred to 1st November 2022 vide Notification No. 31/2022-Central Excise dated 30 September, 2022. The levy of additional Basic Excise Duty on unblended motor spirit was introduced to promote blending in the country.

For more, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1003129/ENG/Circulars>