

# **CHEWING TOBACCO AND UNMANUFACTURED TOBACCO PACKING MACHINES (CAPACITY DETERMINATION AND COLLECTION OF DUTY) RULES, 2010**

**[Notification No. 11/2010-C.E.(N.T.), dated 27.02.2010]**

In exercise of the powers conferred by sub-sections (2) and (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules, namely:-

**Rule 1. Short title and commencement.** - (1) These rules may be called the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010.

(2) They shall come into force on the 8th March, 2010.

**Rule 2. Definitions.** - In these rules, unless the context otherwise requires, -

- (a) "Act" means the Central Excise Act, 1944 (1 of 1944);
- (b) "chewing tobacco" means chewing tobacco falling under tariff item 2403 99 10 of the First Schedule to the Tariff Act;
- (c) "notified goods" means unmanufactured tobacco, bearing a brand name, and chewing tobacco notified under sub-section (1) of section 3A of the Act by the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 10/2010-Central Excise (N.T.), dated the 27th February, 2010;
- (d) "packing machine" includes all types of Form, Fill and Seal (FFS) Machines and Profile Pouch Making Machines, by whatever name called, whether vertical or horizontal, with or without collar, single track or multi-track and any other type of packing machine used for packing of pouches of notified goods;
- (e) "retail sale price" means the retail sale price as specified by the Central Government, in Explanation 3 to the opening paragraph in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2010-Central Excise, dated the 27th February, 2010;
- (f) "Tariff Act" means the Central Excise Tariff Act, 1985 (5 of 1986);
- (g) "unmanufactured tobacco" means unmanufactured tobacco, bearing a brand name, falling under tariff heading 2401 of the First Schedule to the Tariff Act;
- (h) the words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

**Rule 3. Application.** - These rules shall apply to unmanufactured tobacco, bearing a brand name, and chewing tobacco notified under sub-section (1) of section 3A of the Act by the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 10/2010-Central Excise (N.T.), dated the 27th February, 2010.

**Rule 4. Factor relevant to production.** - The factor relevant to the production of notified goods shall be the number of packing machines in the factory of the manufacturer.

**Rule 5. Quantity deemed to be produced.** - The quantity of notified goods, having retail sale price as specified in column (2) of the Table below, deemed to be produced by use of one operating packing machine per month, shall be as is equal to the corresponding entry specified in column(3) and column (4) of the said Table, as the case may be :-

## **TABLE**

S. No.	Retail sale price (per pouch)	Number of pouches per operating packing machine per month	
		Pouches not containing lime tube	Pouches containing lime tube
(1)	(2)	(3)	(4)
1	Up to Rs. 1.50	22,46,400	21,46,560
2	From Rs. 1.51 to Rs. 2.00	20,21,760	19,21,920
3	From Rs. 2.01 to Rs. 3.00	20,21,760	19,21,920
4	From Rs. 3.01 to Rs. 4.00	18,96,960	17,72,160
5	From Rs. 4.01 to Rs. 5.00	18,96,960	17,72,160
6	From Rs. 5.01 to Rs. 6.00	18,96,960	17,72,160
7	Above Rs.6.00	17,97,120	16,97,280

**Explanation.** - For the purposes of this rule, if there are multiple track or multiple line packing machines, one such track or line shall be deemed to be one individual packing machine for the purposes of calculation of the number of pouches per operating packing machine per month.

**Rule 6. Declaration to be filed by the manufacturer.** - (1) A manufacturer of notified goods shall, immediately on coming into force of these rules, and not later than 8th March, 2010, declare in Form 1 annexed to these rules,

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- (i) the number of single track packing machines available in his factory;
- (ii) the number of packing machines out of (i), which are installed in his factory;
- (iii) the number of packing machines out of (i), which he intends to operate in his factory for production of pouches of notified goods with lime tube and without lime tube, respectively, with effect from the 8th day of March, 2010;
- (iv) the number of multiple track or multiple line packing machine available in his factory;
- (v) the number of multiple track or multiple line packing machines out of (iv), which are installed in his factory;
- (vi) the number of multiple track or multiple line packing machines out of (iv), which he intends to operate in his factory for production of pouches of notified goods without lime tube and with lime tube, respectively, with effect from the 8th day of March, 2010;
- (vii) the name of the manufacturer of each of the packing machine, its identification number, date of its purchase and the maximum packing speed at which they can be operated for packing of pouches of notified goods, with lime tube and without lime tube, of various retail sale prices;
- (viii) description of goods to be manufactured including whether unmanufactured tobacco or chewing tobacco or both, their brand names, whether pouches shall contain lime tube or not;
- (ix) denomination of retail sale prices of the pouches to be manufactured during the financial year;
- (x) the plan and details of the part or section of the factory premises intended to be used by him for the manufacture of notified goods of different denomination of retail sale prices and the number of machines intended to be used by him in each such part or section, to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, with a copy to the jurisdictional Superintendent of Central Excise : **Provided** that a new manufacturer shall file such declaration at least seven days prior to the commencement of commercial production of notified goods in his factory.

(2) On receipt of the declaration referred to in sub-rule (1), the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, shall, after making such inquiry as may be necessary including physical verification, approve the declaration and determine and pass order concerning the

annual capacity of production of the factory within three working days in accordance with the provisions of these rules.

**Provided** that the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may direct for modifications in the plan or details of the part or section of the factory premises intended to be used by the manufacturer for manufacture of notified goods of different retail sale prices, as he thinks proper, for effective segregation of the parts or sections of the premises and the machines to be used in such parts or sections before granting the approval :

**Provided** further that if the manufacturer does not receive the approval in respect of his declaration within the said period of three working days, the approval shall be deemed to have been granted subject to the modifications, if any, which the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, may communicate later on but not later than thirty days of filing of the declaration.

(3) The annual capacity of production shall be calculated by application of the appropriate quantity that is deemed to be produced by use of one operating packing machine as specified in rule 5 to the number of operating packing machines in the factory during the month beginning which the capacity is being determined :

**Provided** that annual capacity of production for the period from the 8th day of March, 2010 to the 31st day of March, 2010 shall be calculated on the pro-rata basis of the total number of days in the month of March, 2010 and the number of days remaining in the month starting from and including 8th day of March, 2010:

**Provided** further that in case a new manufacturer commences production of notified goods, his annual capacity of production shall be calculated on the pro-rata basis of the total number of days in that year and the number of days remaining in that year starting from the date of commencement of the production of such notified goods.

(4) The number of operating packing machines during any month shall be equal to the number of packing machines installed in the factory during that month.

(5) The machines which the manufacturer does not intend to operate shall be uninstalled and sealed by the Superintendent of Central Excise and removed from the factory premises under his physical supervision.

(6) In case a manufacturer wishes to make any subsequent changes with respect to any of the parameters which has been declared by him and approved by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, in terms of sub-rule (2), such as changes relating to addition or removal of packing machines in the factory or making alterations in any part or section of the approved premises or in the number of machines to be used in such part or section or commencing manufacture of goods of a new retail sale price or discontinuation of manufacturing of goods of existing retail sale price, and similar other details, he shall file a fresh declaration to this effect at least three working days prior to such subsequent changes to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, who shall approve such fresh declaration and re--determine the annual capacity of production following the procedure specified in sub-rule (2).

**Rule 7. Duty payable to be calculated.** - The duty payable for a particular month shall be calculated by application of the appropriate rate of duty specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2010-Central Excise, dated the 27th February, 2010 to the number of operating packing machines in the factory during the month.

**Rule 8. Alteration in number of operating packing machines.** - In case of addition or installation or removal or uninstallation of a packing machine in the factory during the month, the number of operating packing machines for the month shall be taken as the maximum number of packing machines installed on any day during the month :

**Provided** that in case a manufacturer commences manufacture of goods of a new retail sale price during the month on an existing machine, it shall be deemed to be an addition in the number of operating packing machine for the month :

**Provided** further that in case of non-working of any installed packing machine during the month, for any reason whatsoever, the same shall be deemed to be a operating packing machine for the month.

**Rule 9. Manner of payment of duty and interest.** - The monthly duty payable on notified goods shall be paid by the 5th day of the same month and an intimation in Form - 2 annexed to these rules shall be filed with the Jurisdictional Superintendent of Central Excise before the 10th day of the same month:

**Provided** that monthly duty payable for the period from the 8th day of March, 2010 to the 31st day of March, 2010 shall be calculated on the pro-rata basis of the total number of days in the month of March, 2010 and the number of days remaining in the month starting from and including the 8th day of March, 2010 and the same shall be paid on or before the 15th day of March, 2010:

**Provided** further that if the manufacturer fails to pay the amount of duty by the due date, he shall be liable to pay the outstanding amount along with the interest at the rate specified by the Central Government vide notification under section 11AB of the Act on the outstanding amount, for the period starting with the first day after the due date till the date of actual payment of the outstanding amount:

**Provided** also that in case of increase in the number of operating packing machines in the factory during the month on account of addition or installation of packing machines, the differential duty amount, if any, shall be paid by the 5th day of the following month :

**Provided** also that in case a manufacturer permanently discontinues manufacture of goods of existing retail sale price or commences manufacture of goods of a new retail sale price during the month, the monthly duty payable shall be recalculated on the pro-rata basis of the total number of days in that month and the number of days remaining in that month starting from the date of such discontinuation or commencement and the duty liability for the month shall not be deemed to have been discharged unless the differential duty is paid by the 5th day of the following month and in case the amount of duty so recalculated is less than the duty paid for the month, the balance shall be refunded to the manufacturer by the 20th day of the following month :

**Provided** also that if there is revision in the rate of duty leviable under section 3A of the Act, the monthly duty payable shall be recalculated on the pro-rata basis of the total number of days in that month and the number of days remaining in that month counting from the date of such revision and the duty liability for the month shall not be discharged unless the differential duty is paid by the 5th day of the following month and in case the amount of duty so recalculated is less than the duty paid for the month, the balance shall be refunded to the manufacturer by the 20th day of the following month :

**Provided** also that in case it is found that a manufacturer has manufactured goods of those retail sale prices, which have not been declared by him in accordance with provisions of these rules or has manufactured goods in contravention of his declaration regarding the plan or details of the part or section of the factory premises intended to be used by him for manufacture of notified goods of different retail sale prices and the number of machines intended to be used by him in each of such part or section, the rate of duty applicable to goods of highest retail sale price so manufactured by him shall be payable in respect of all the packing machines operated by him for the period during which such manufacturing took place :

**Provided** also that in case a manufacturer does not pay the duty payable by the due date, and continues to operate any packing machine, then till the time such non-payment continues, he shall be liable to pay the monthly duty based on the number of operating packing machines declared in the month for which duty was last paid by him or the total number of packing machines found available in his premises at any time thereafter, whichever is higher:

**Provided** also that in case a new manufacturer commences production of notified goods in a particular month, his monthly duty payable for that month shall be calculated on the pro-rata basis of the total number of days in the month and the number of days remaining in that month starting from the date of such commencement and shall be paid within five days of such commencement.

**Rule 10. Abatement in case of non-production of goods.** - In case a factory did not produce the notified goods during any continuous period of fifteen days or more, the duty calculated on a proportionate basis shall be

abated in respect of such period provided the manufacturer of such goods files an intimation to this effect with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, with a copy to the Superintendent of Central Excise, at least three working days prior to the commencement of said period, who on receipt of such intimation shall direct for sealing of all the packing machines available in the factory for the said period under the physical supervision of Superintendent of Central Excise, in the manner that the packing machines so sealed cannot be operated during the said period :

**Provided** that during such period, no manufacturing activity, whatsoever, in respect of notified goods shall be undertaken and no removal of notified goods shall be effected by the manufacturer except that notified goods already produced before the commencement of said period may be removed within first two days of the said period :

**Provided** further that when the manufacturer intends to restart his production of notified goods, he shall inform to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, of the date from which he would restart production, whereupon the seal fixed on packing machines would be opened under the physical supervision of Superintendent of Central Excise.

**Rule 11. Retail sale price to be declared on the package.** - Every manufacturer shall declare the retail sale price of the notified goods on the package of such goods :

**Provided** that if the manufacturer fails to declare the retail sale price before removing the goods from the place of manufacture or declares a retail sale price which is not the retail sale price as required to be declared under the provisions of these rules or tampers with, obliterates or alters the retail sale price declared on the package of such goods after their removal from the place of manufacture, then, such goods shall be liable to confiscation and the retail sale price of such goods shall be ascertained in the manner specified in these rules and such price shall be deemed to be the retail sale price for the purposes of these rules.

**Rule 12. Determination of retail sale price in case of non-declaration, obliteration, tampering, etc.** - Where a manufacturer removes the notified goods in the manner and circumstances specified in proviso to rule 11, then, the retail sale price of such goods shall be ascertained by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, in the following manner, namely :-

(i) if the manufacturer has manufactured and removed identical goods, within a period of one month, before or after removal of such goods, by declaring the retail sale price, then, the said declared retail sale price shall be taken as the retail sale price of such goods;

(ii) if the retail sale price cannot be ascertained in terms of (i), the retail sale price of such goods shall be ascertained by conducting the enquiries in the retail market where such goods have normally been sold at or about the same time of the removal of such goods from the place of manufacture :

**Provided** that if more than one retail sale price is ascertained under (i) or (ii), then, the highest of the retail sale price, so ascertained, shall be taken as the retail sale price of all such goods.

**Explanation.** - For the purposes of this rule, when retail sale price is required to be ascertained based on market inquiries, the said inquiries shall be carried out on sample basis;

(iii) Where a manufacturer alters or tampers the retail sale price declared on the package of goods after their removal from the place of manufacture, resulting into increase in the retail sale price, then, such increased retail sale price shall be taken as the retail sale price of all goods removed during a period of one month before and after the date of removal of such goods :

**Provided** that where the manufacturer alters or tampers the declared retail sale price resulting into more than one retail sale price available on such goods, then, the highest of such retail sale price shall be taken as the retail sale price of all such goods;

(iv) If the retail sale price of goods cannot be ascertained under (i) to (iii), the retail sale price shall be ascertained in accordance with the principles of this rule.

**Rule 13 Addition or removal of packing machines and other restrictions.**-(1) In case a manufacturer does not intend to further operate a packing machines, he shall intimate the same to the Deputy Commissioner of

Central Excise or the Assistant Commissioner of Central Excise, as the case may be, at least three working days in advance from the date so intended, whereupon the same shall be uninstalled and sealed by the Superintendent of Central Excise and removed from the factory premises under his physical supervision.

(2) In case a manufacturer wants to add or install a packing machine in his premises, he shall give a notice to this effect at least three working days in advance from the date of such addition or the installation of the packing machine to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, who shall allow the addition or installation, as the case may be, under the physical supervision of Superintendent of Central Excise.

(3) No Manufacturer shall be allowed to keep in his factory any stock of packing material for goods of those retail sale prices which have not been declared by him in accordance with provisions of these rules.

(4) No manufacturer shall be allowed to trade in notified goods of retail sale prices not declared by him in accordance with provisions of these rules, from his factory premises.

(5) In case a manufacturer permanently discontinues manufacture of goods of existing retail sale prices, he shall declare the balance stock of notified goods of existing retail sale prices and their packing material on the day he discontinues manufacturing of goods of existing retail sale prices.

**Rule 14. Rebate of duty.**- Except in accordance with such terms and conditions as the Central Government may by notification specify in this behalf, no rebate of excise duty shall be granted under rule 18 of the Central Excise Rules, 2002, in respect of notified goods on which duty has been paid under notification of the Government of India in the Ministry of Finance (Department of Revenue), No 16/2010- Central Excise, dated the 27th February, 2010 and exported out of India.

**Rule 15. Export without payment of duty.**-Notwithstanding anything contained in these rules or in the Central Excise Rules, 2002-

- (i) no notified goods shall be exported without payment of duty; and
- (ii) no material shall be removed without payment of duty from a factory or warehouse or any other premises for use in the manufacture or processing of notified goods which are exported out of India.

**Rule 16. Cenvat credit admissible on chewing tobacco in bulk packs.** — (1) A manufacturer of chewing tobacco notified under section 3A of the Act shall be allowed to take credit (hereinafter referred to as the CENVAT credit) of,-

- (i) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, leviable under the Act;
- (ii) the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001);
- (iii) the education cess on excisable goods leviable under section 91 read with section 93 of the Finance (No.2) Act, 2004 (23 of 2004);
- (iv) the Secondary and Higher Education Cess on excisable goods leviable under Section 136 read with section 138 of the Finance Act, 2007 (22 of 2007);
- (v) the additional duty of excise leviable under section 85 of Finance Act, 2005 (18 of 2005)], paid on chewing tobacco in bulk packs received in his factory on or after the 8th day of March, 2010 for use in manufacture of chewing tobacco notified under Section 3A of the Act



(2) Except as provided under sub-rule (1), no CENVAT credit of duty paid on any input, capital goods or input services used in or in relation to manufacture of the notified goods shall be taken under the provisions of the CENVAT Credit Rules, 2004.

(3) The CENVAT credit under sub-rule(1) may be taken immediately on receipt of bulk packs of chewing tobacco and may be utilized for payment of duty leviable under section 3A of the Act on chewing tobacco:

**Provided** that while paying duty, the CENVAT credit shall be utilized only to the extent such credit is available on the last day of the month preceding the month for which duty is paid:

**Provided** further that CENVAT credit in respect of –

- (i) the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001;
- (ii) the education cess on excisable goods leviable under section 91 read with section 93 of the Finance (No.2) Act, 2004;
- (iii) the Secondary and Higher Education Cess on excisable goods leviable under Section 136 read with section 138 of the Finance Act, 2007
- (iv) the additional duty of excise leviable under section 85 of Finance Act, 2005,

shall be utilised towards the payment of the said National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001, or the education cess on excisable goods leviable under section 91 read with section 93 of the said Finance (No. 2) Act, 2004, or the Secondary and Higher Education Cess on excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007 or the additional duty of excise leviable under section 85 of the Finance Act, 2005 respectively, on chewing tobacco notified under Section 3A of the Act and manufactured by the manufacturer.

(4) The CENVAT credit under sub-rule (1) shall be taken by the manufacturer on the basis of an invoice issued by a manufacturer for clearance of bulk packs of chewing tobacco from his factory.

(5) The manufacturer shall maintain proper records for the receipt, disposal, consumption and inventory of the bulk packs of chewing tobacco used for manufacture of chewing tobacco notified under section 3A in which the relevant information regarding the value, duty paid, CENVAT credit taken and utilised, the person from whom such bulk packs have been procured is recorded and the burden of proof regarding the admissibility of the CENVAT credit shall lie upon the manufacturer taking such credit.

(6) Where the CENVAT credit has been taken or utilised wrongly, the same along with interest shall be recovered from the manufacturer and the provisions of sections 11A and 11AB of the Act, shall apply mutatis mutandis for effecting such recoveries.

**Provided** further that all such bulk packs of chewing tobacco on which credit has been wrongly taken or utilised wrongly shall be liable to confiscation and the manufacturer shall be liable to a penalty not exceeding the duty on such bulk packs of chewing tobacco:

**Provided** also that in a case, where the CENVAT credit has been taken or utilised wrongly on account of fraud, wilful mis-statement, collusion or suppression of facts, or contravention of any of the provisions of the Act or the rules made thereunder with intention to evade payment of duty, then, the manufacturer shall also be liable to pay penalty in terms of the provisions of section 11AC of the Act.

(7) Except as provided in this rule, no other provisions of CENVAT Credit Rules, 2004 shall apply in relation to the notified goods.

**Rule 17. Factories ceasing to work.** - Notwithstanding anything contained in these rules, where a manufacturer permanently ceases to work in respect of all the machines installed in the factory and who has filed an intimation for surrender of registration with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, with a copy to the Superintendent of Central Excise, for this purpose, the duty payable by him for the month in which he so ceases to work permanently shall be calculated on the pro rata basis of the total number of days in the said month and total number of days before the date of receipt of said intimation with the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as

the case may be, and the duty paid for the month in accordance with the notification referred to in rule 7 shall be adjusted towards the duty so calculated and on such adjustment, if there is any excess payment, it shall be refunded to the manufacturer by the 20th day of the following month and deficiency, if any, shall be payable by him by the 5th day of the following month.

**Explanation.** - For the purposes of this rule, "ceases to work" shall not include a manufacturer who ceases to operate his factory for one or two shifts only.

**Rule 18. Penalty for contraventions, etc.** - (1) Subject to the provisions of rule 16 and section 11AC of the Act, if any manufacturer produces or removes notified goods in contravention of any provision of these rules, then, all such goods shall be liable to confiscation, and the manufacturer shall be liable to a penalty not exceeding the duty leviable on the notified goods in respect of which aforesaid contravention has been committed.

(2) If it is found that goods have been manufactured in or cleared from a unit which is not registered with the jurisdictional Central Excise Office, then, the duty liability of such unit shall be determined on the basis of number of packing machines found available in the premises of the unit and the retail sale price of the pouches manufactured with the aid of such packing machines and unless evidence to the contrary is provided to the satisfaction of the Central Excise Officer, such machines shall be deemed to have been in operation, in case of financial year 2009- 10, since the 8th March, 2010, and for subsequent financial years, since the 1st day of April of respective financial year, and shall be construed as operating packing machines for the purposes of rule 7 and dealt with accordingly.

**Rule 19. Provisions to apply mutatis mutandis.** - Except as herein provided, all provisions of the Act and the Central Excise Rules, 2002, including those relating to maintenance of daily stock account, removal of goods on in-vvoice, filing of returns and recovery of dues shall apply mutatis mutandis.

**Explanation.** - Unless otherwise specified in these rules, for the purposes of these rules, the goods shall be deemed to have been manufactured or produced with the aid of a packing machine, if they are cleared from a factory where a packing machine is installed, irrespective of whether it is in use or not, or is in working condition or not.

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**FORM - 1**  
**[See rule 6]**

- (1) Name of the manufacturer :
- (2) Address of the manufacturing premise :
- (3) ECC No:
- (4) Address of other premises manufacturing the same products :
- (5) Number of single track packing machines available in the factory :
- (6) Number of packing machines out of (5), which are installed in the factory :
- (7) Number of packing machines out of (5), which the manufacturer intends to operate in his factory for production of pouches of notified goods with lime tube and without lime tube, respectively :
- (8) Number of multiple track or multiple line packing machine available in the factory :
- (9) Number of multiple track or multiple line packing machines out of (8), which are installed in the factory :
- (10) Number of multiple track or multiple line packing machines out of (8), which the manufacturer intends to operate in his factory for production of pouches of notified goods with lime tube and without lime tube, respectively :
- (11) Name of the manufacturer of each of the packing machine, its identification number, date of its purchase and the maximum packing speed at which the machines can be operated for packing of notified goods, with lime tube and without lime tube, of various retail sale prices :
- (12) Description of goods to be manufactured including whether unmanufactured tobacco or chewing tobacco or both, their brand names, whether pouches shall contain lime tube or not, and other concerned details :
- (13) Denomination of retail sale prices of the pouches to be manufactured during the financial year :
- (14) The ground plan and details of the part or section of the factory premises intended to be used by him for



manufacture of notified goods of different denomination of retail sale prices and the number of machines intended to be used by him in each of such part or section :

(15) Declaration

(a) I/We further declare that the particulars furnished above are true and correct in all respects. In case any particulars are found to be untrue/incorrect, I/We undertake to pay any additional amount of excise duty on notified goods manufactured by me/us as per provisions of the Central Excise Act, 1944 (1 of 1944) or the rules made or notifications issued thereunder.

(b) I/We further undertake that any addition or removal of the packing machine would be done under the physical supervision of the Central Excise Officer as per the procedure provided in the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010.

(c) I/We hereby agree to abide by the provisions and conditions of the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010.

Place:

Date:

Name, residential address and signature of manufacturer/authorised agent.

**FORM – 2**  
**[See rule 9]**

1. Name of the manufacturer:

2. Address of the manufacturing premise:

3. ECC No. :

4. I/We hereby confirm that we have paid a sum of Rs , towards the duty liability for the month of as per \*particulars given below :

(\* Particulars in the given format may be given separately for each Retail Sale Price)

(i) Retail Sale Price of the pouches manufactured during the month :

(ii) Number of packing machines installed and operated in the factory for pouches of notified goods, with or without lime tube, of each Retail Sale Price :

(iii) Duty payment particulars :

(a) Cash payment of \*duty (in Rs.) :-

Date of payment	Name and address of the Bank and branch	Amount of duty paid (Rs.)

\* - Apportion amount of duty separately payable under various Acts, as per Table given at (iv) below

(b) Payment of duty by utilizing CENVAT credit (in Rs.)

S. No.	CENVAT Credit in respect of duties	Opening Balance	Credit availed during the preceding month	Closing Balance (on last day of the preceding month)	Cenvat credit utilized for payment of duty and date of payment	Closing Balance, if any
1.	The duty leviable under the Central Excise Act, 1944 (1 of 1944)					

2.	The additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005)					
3.	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)					
4.	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)					
5.	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)					

( iv ) Break-up of total duty payment in cash for various duties is as per details below :-

S. No.	Duty	Unmanufactured tobacco [Rs.]	Chewing tobacco [Rs.]
1.	The duty leviable under the Central Excise Act,1944(1 of 1944)		
2.	The additional duty of excise leviable under section 85 of the Finance Act,2005(18 of 2005)		
3.	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)		
4.	Education Cess leviable under section 91 of the Finance Act,2004 (23 of 2004)		
5.	Secondary and Higher Education Cess leviable under section 136 of the Finance Act,2007 (22 of 2007)		

Illustration. — Assuming that the total duty payable on chewing tobacco under section 3A of the Act for a particular month is Rs. 1.00 lakh and that the CENVAT credit is available and is also utilised for payment of total duty as per details given below, then, the details at (iv) above shall be as per column (6) of the Table below :-

TABLE

Sl. No.	Duty	Break-up of total duty (as per duty ratios already prescribed)	CENVAT Credit available	Cenvat Credit utilized for payment of duty	Cash payment of duty
(1)	(2)	(3)	(4)	(5)	(6)
1	The duty leviable under the Central Excise Act, 1944 (1 of 1944)	76650	10000	10000	66650

2	The additional duty of excise leviable under section 85 of the Finance Act, 2005 18 of 2005	7670	1000	1000	6670
3	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)	12770	1500	1500	11270
4	Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004)	1940	200	200	1740
5	Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007)	970	100	100	870
	Total duty	100000	12800	12800	87200

5. Copies of Bank challans are enclosed as per following details:

Place:.....

Date:.....

Name, residential address and  
Signature of manufacturer/authorised agent