

## APPENDIX - IV

### CESS ON IRON ORE

#### **Leviable under Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (55 of 1976)**

In exercise of powers conferred by Section 3 of the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (No. 55 of 1976), the Central Government hereby fixes, with effect from 1st August, 1990, the rate of **one rupee per metric tonne** as the rate at which the duty of excise and duty of customs on all **iron ore** produced in any mine for the purpose of the said Act, shall be levied and collected as cess.

Footnote: The notification fixing the rate of cess on iron ore produced in any mine as 50 paise per metric tonne with effect from 1st July, 1981 was published vide G.S.R. No. 394(E) dated 16th June, 1981 in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i).

**[Ministry of Labour Notification G.S.R. 680(E) dated 1.8.1990]**

### CESS ON MANGANESE ORE

#### **Leviable under Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (55 of 1976)**

In exercise of the powers conferred by section 3 of the iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (55 of 1976) and in supersession of the Notification of the Government of India in the Ministry of Labour, No. G.S.R. 681(E) dated the 1st August, 1990, except as respects things done or omitted to be done before such supersession, the Central Government hereby fixes the rate of **rupees four per metric tonne** as the rate at which the duty of excise and duty of customs on all **manganese ore** produced in any mine for the purpose of the said Act, shall be levied and collected as cess with effect from the date of publication of this notification in the Official Gazette.

**[Ministry of Labour Notification G.S.R. 654(E) dt. 11.9.2001]**

### CESS ON LIMESTONE AND DOLOMITE

#### **Leviable under Limestone and Dolomite Mines Labour Welfare Fund Act, 1972 (62 of 1972)**

In exercise of the powers conferred by section 3 of the Limestone and Dolomite Mines Labour Welfare Fund act, 1972 (62 of 1972) and in supersession of the notification of the Government of India in the Ministry of Labour, Number G.S.R. 484(E), dated the 22nd April, 1988, except as respects things done or omitted to be done before such supersession, the Central Government hereby fixes the rate of **rupee one per metric tonne** of **limestone and dolomite**, as the

rate at which the duty of excise shall be levied and collected by way of cess for the purpose of the Limestone and Dolomite Mines Labour Welfare Fund Act, 1972 with effect from the date of publication of this notification in the Official Gazette.

**[Ministry of Labour Notification G.S.R. 943 (E) dt. 27.12.2000]**

### **CESS ON CHROME ORE**

S.O. : In exercise of the powers conferred by section 3 of the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (55 of 1976) and in supersession of the Notification of the Government of India in the Ministry of Labour, No. G.S.R. 682(E) dated the 1st August, 1990, except as respects things done or omitted to be done before such supersession, the Central Government hereby fixes the rate of **rupees six per metric tonne** as the rate at which the duty of excise and duty of customs on **all chrome ore** produced in any mine for the purpose of the said Act, shall be levied and collected as cess with effect from the date of publication of this notification in the Official Gazette.

**[Ministry of Labour Notification G.S.R. 655(E) dated 11.09.2001]**

### **CESS ON TEXTILE & TEXTILE MACHINERY**

S.O. In exercise of the powers conferred by sub-section (1) of section 5(A) of the Textile Committee Act, 1963 (41 of 1963) and in supersession of the notification of Government of India in the Ministry of Commerce No.: F.7(2)/74-Text(III), dated the 25th Feb., 1975, the Central Government hereby fixes, with immediate effect, 0.050 per cent ad valorem as the rate at which the duty of excise shall be levied and collected as the case for the purposes of the said Act, on all textiles and on all textile machinery manufactured in India, except the textiles manufactured from out of handloom or powerloom industry.

**[Ministry of Commerce(Deptt. of Textile) Notification dated 1.6.1977, F.No. 55018(35)/75-Text(III) CTEG, dt. 1st June, 1977.]**

### **CESS ON TEAS**

In exercise of the powers conferred by sub-section (1) of sec.25 of the Tea Act, 1953 (29 of 1953) the Central Government hereby fix the rate of cess which shall be levied and collected as specified in column (2) of the Table below on the varieties/grades of teas specified in column (1) of the said Table

Variety/grade of tea	Rate of cess
(1)	(2)
1. All tea produced in the Sadar sub-division and Kurseong sub-division excluding the areas in the jurisdiction list Nos. 31, 29, 33, 20, 21, 22, 23 and 24 comprising Subtiguri sub-division of New Chumta tea estate, Simulbarie and Marionbarie; Tea Estates of Kurseong	Paise twelve per kilogramme

Police Station in Kurseong sub-division of the district of Darjelling in the State of West Bengal.

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|----|---|-----------------------------|
| 2. | All teas except those produced in the areas specified under column (1) of Serial No.(1) | Paise thirty per kilogramme |
|----|---|-----------------------------|

2. Categories of tea specified in Notification Number S.O. 287(E), dated the 4th April, 1994 issued by the Ministry of Commerce would continue to be exempt from payment of cess.

3. This notification will come into force from the 1st day of April, 1997.

**[Ministry of Commerce, Notification S.O.250(E), dated 27.3.1997]**

### CESS ON RUBBER

In exercise of the power conferred by sub-section (1) of section 12 of the Rubber Act, 1947 (24 of 1947) and in supersession of the notification of the Government of India in the Ministry of Commerce number S.O. 488(E), dated the 30th June, 1994, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the 1st day of September, 1998 as the date from which the duty of excise at the rate of rupee one and paise fifty only per kilogram (Rs.1.50 per kg.), of rubber shall be levied as cess on all rubber produced in India.

**[Ministry of Commerce, Notification S.O.740(E), dated 31.8.1998]**

### CESS ON JUTE

Sl. No.	Articles of jute manufacture	The maximum rate at which duty of excise may be collected	Actual rate at which duty of excise is to be collected until a different rate is specified by the Central Government
(1)	(2)	(3)	(4)
1.	Carpet Backing	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
2.	Hessian	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
3.	Sacking	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
4.	Yarn and Twine	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
5.	D.W. Tarpaulin	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
6.	Decorative Fabrics	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
7.	Cotton Bagging	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
8.	Soil Saver	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
9.	Japanese Rice-Bag	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>
10.	Any other article of jute manufacture	Two per cent. <i>ad valorem</i>	One per cent. <i>ad valorem</i>

**[The Jute Manufacture Cess (Amendment) Act, 2002 (No. 13 of 2002)] enacted on 27.3.2002.**

### CESS ON COAL

In exercise of the powers conferred by sub-section (1) of Section 6 of the Coal Mines (Conservation and Development) Act, 1974 (28 of 1974) and in supersession of the notification of

the Government of India in the erstwhile Ministry of Energy (Department of Coal) number S.O. 95(E), dated the 8th February, 1983 except as respects things done or omitted to be done before such supersession the Central Government hereby fixes, with effect on and from the 26th June, 2003 the rates specified in column (2) of the Table given below as the rates at which the duty of excise referred to in the said section shall be levied on coal of the description specified in column (1) of the said Table namely:-

**TABLE**

Description of coal	Rate of excise duty per tonne
(1)	(2)
Coking/non-coking coal	Rs.10.00 (Rupees ten only)

[Ministry of Coal Notification S.O.727(E), dt. 25.6.2003]

## **CESS ON TOBACCO**

Tobacco Board Cess under T.B. Cess Act, 1975 (26 of 1975) administered by Ministry of Commerce and Agricultural Produce Cess (A.P. Cess) under Agricultural Produce Cess Act 1940 and 1966 under Ministry of Agriculture are levied on exports of tobacco (unmanufactured tobacco only) There is no cess on exports of Tobacco Products. The details of the above Cesses are as follows:

### **T.B. Cess:**

- \* This is collected under the Tobacco Cess Act, 1975 (No.26 of 1975).
- \* This is collected @ 0.5% ad valorem on all tobacco which is exported.

### **A.P. Cess:**

- \* This is collected under the Agricultural Produce Cess Act, 1940 (27 of 1940)
- \* For levying the customs duty, Govt. (Ministry of Agriculture) notifies the tariff values for various grades of unmanufactured tobacco every year.
- \* Customs Duty is collected @0.5% of value of tobacco exported, calculated on the basis of tariff values notified.

[Tobacco Board, Ministry of Commerce, Ref. No.18(7)/2004-Exp. dt. 18.6.2004]

## **CESS ON IMPORT & EXPORT AND ON DOMESTIC MANUFACTURE OF**

**PAPER & SALT**

Chapter of	Description of Goods	Maximum rate at which duty of excise may be collected	Effective rate of duty
48.	Paper and paper board all sorts (including newsprint pasteboard, millboard, strawboard, cardboard and corrugated board) but produced in an industrial undertaking having investment in fixed assets in plant and machinery exceeding Rs.20 lakhs	1/8 per cent ad valorem	---
25.	Salt	i) Salt mfrs. holding over 100 acres ii) Salt mfrs. holding between 10 acres & 100 acrs.	Rs.3.50 per tonne Rs.1.75 per tonne

[Chemical & Allied Products Export Promotion Council, Ministry of Commerce & Industry, Ref. No.EPC/SKR/RH/DBK(Govt.)/1551 dt. 16.6.2004]

**CESS ON SUGAR**

There shall be levied and collected as a cess for the purposes of Sugar Development Fund Act, 1982, a duty of excise on all sugar produced by any sugar factory in India, at such rate not exceeding **fifteen rupees per quintal** of sugar, as the Central Government may, by notification in the Official Gazettee, specify from time to time:

Produced that until such rate is specified by the Central Government, the duty of excise shall be levied and collected at the rate of fourteen per quintal of sugar.

[Sec.3 of Sugar Cess Act, 1982 (No. 3 of 1982), Ministry of Law, Justice & Company Affairs as amended by Sugar Cess Act, 1982 (No.57 of 1982) dated 25.10.1982.]

**CESS ON VEGETABLE OIL**

**Ministry of Agriculture (Department of Agriculture and Co-operation)**

Vegetable oil	Rs. 5 per quintal	Notification No. G.S.R. 882(E), dated 8.12.1983 (Effective from
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1.1.1984).

## CESS ON FEATURE FILM

### Leviable under The Cine Workers Welfare Cess Act, 1981 (30 of 1981)

In exercise of the powers conferred by Sub-section (1) of Section 3 of the Cine Workers Welfare Cess act, 1981 (30 of 1981) and in supersession of notifications of the government of India in the Ministry of Labour numbers G.S.R. 750(E), dated the 13th October, 1994 and G.S.R. 672(E), dated the 12th November, 1998, the Central Government hereby specifies the following rate of cess on feature film with effect from date of publication of this notification in the Official Gazette, namely:-

Feature films	Rate of Cess per film
Hindi and English films	Rs. 20,000/-
All other languages feature films	Rs. 10,000/-

[Ministry of Labour Notification G.S.R. 271(E) dt. 20.4.2001]

### The Marine products Export Development Authority, Act 1972 (GSR 495 (E) New Delhi dated 24/10/1995)

1	Marine products which are exported	0.3
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### The Produce Cess Act, 1966 (Notfn. S.O. 619(E) dt. 30/06/2000)

1	Lac produced in India	QTL		2.30
2	Refuse lac produced in India	QTL		1.70
3	Cashew Kernel	QTL	6000	1.0% TV

### The Coffee Act, 1942 (Notfn. 13/27/82-Plant(B) S. O. 1122 (E) dt. 28/12/98)

1	Coffee	QTL	25.00
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### The Iron Ore Mines, Mangnese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act 976 (U-23017/2/87-W.II(i) dt.01/08/90)

### The Tobacco Cess Act ,1975 (S.O. 5240-Ministry of Commerce F.No.18/1475-EP(Agri) dt. 27/12/75)

1	Tobacco-manufactured	—	0.5
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**The Coir Industries Act, 1953**  
(Notfn. No. 6(1)83-ICC-GSR 389(E) dt. 01/05/85)

1	Coir fibre, coir yarn and coir product	QTL	2.00
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**LIST OF CESSSES LEVIABLE WITH RATE OF DUTY AND RELATED ACTS**

**Copra**  
**Leviable under the Copra Cess Act, 1979 (4 of 1979)**

Description of goods	Maximum Rate at which duty of excise may be collected	Effective rate of duty	
<b>Copra</b> consumed in any mill in India with a view to producing or manufacturing any goods therefrom.	Rs. 5.00 per quintal.	Rs. 5.00 per quintal	w.e.f. 1.4.1979 vide Notifica- tion G.S.R. No. 270 (E) dated 27.2.1979

**Cotton**  
**Leviable under the Produce Cess Act, 1966 (15 of 1966)**

<b>Cotton</b> consumed in any mill in India with a view to producing or manufacturing any goods therefrom	Re. 1.00 per bale of 181.4 kilograms or in the case of unbaled cotton, 28 paise per 50 kilograms.	Re. 1.00 per bale of 181.4 kilograms or in the case of unbaled cotton, 28 paise per 50 kilograms.	Vide Ministry of Agriculture Notification No. 20.7.83-CA-III, dated 27.4.1985.
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**Coffee**  
**Leviable under the Coffee Act, 1942 (7 of 1942)**

<b>Coffee</b> which a reg- istered estate is per- mitted by the internal sale quota allotted to it to sell in the Indian market, whether such coffee is actually sold or not, and on all cof- fee released for sale in India by the Board from the surplus pool.	Rs. 50.00 per quintal.	Rs. 25 per quintal	Vide Notifica- tion No. S.O. 1123 (E), dated 28.12.1987, issued by the Ministry of Commerce.
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**Crude Oil**  
**Leviable under the Oil Industry (Development) Act, 1974 (47 of 1974)**

<b>Crude Oil</b> produced in	Rs. 2,000 per tonne*	Rs. 2500 per tonne**	*Substituted
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the exploration block to be offered under New Exploration Licensing Policy (NELP) Competitive international bidding exempted from the cess leviable thereon under section (1) of section 15, Oil Industry (Development) Act, 1974 (47 of 1974), vide Ministry of Petroleum & Natural Gas, Notification S.O. No. 958(E), dated 9.11.1998.

(w.e.f. 1.3.2002) for “Rs. 1,000 per tonne” by section 160 of the Finance Act, 2002 (20 of 2002)

\*\*w.e.f. 1.3.2006, Vide Finance Bill, 2006 (Clause 73).

**Medicinal preparations  
Leviable under the Medicinal and Toilet  
Preparations (Excise Duties) Act, 1955 (16 of 1955).**

1. Allopathic Medicinal Preparations:

(i) Medicinal preparations containing alcohol which are not capable of being consumed as ordinary alcoholic beverages-

(a) Patent or proprietary	20% <i>ad valorem</i>	16% <i>ad valorem</i>	Vide Notification No. 2/2003-M & TP, dated 1.3.2003 effective from 1.3.2003
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(b) Others	20% <i>ad valorem</i>	16% <i>ad valorem</i>	-do-
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(ii) Medicinal preparations containing alcohol which are capable of being consumed as ordinary alcoholic beverages -

(a) Medicinal preparations which contain known active ingredient in therapeutic quantities.	20% <i>ad valorem</i>	16% <i>ad valorem</i>	-do-
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(b) Others	20% <i>ad valorem</i>	16% <i>ad valorem</i>	-do-
(iii) Medicinal preparations not containing alcohol but containing narcotic drug or narcotic	20% <i>ad valorem</i>	16% <i>ad valorem</i>	-do-
2. Medicinal preparations in Ayurvedic, Unani or other indigenous systems of medicine -			
(i) Medicinal preparations containing self-generated alcohol which are not capable of being consumed as ordinary alcoholic beverages	4% <i>ad valroem</i>	Nil	
(ii) Medicinal preparations containing self-generated alcohol which are not capable of being consumed as ordinary alcoholic beverages	4% <i>ad valroem</i>		
(iii) All other containing alcohol which are prepared by distillation or to which alcohol has been added	6% <i>ad valroem</i>		
(iv) Medicinal preparations not containing alcohol but containing narcotic drug or narcotic	20% <i>ad valorem</i>	16% <i>ad valorem</i>	-do-
3. Homoeopathic preparations preparations containing alcohol	4% <i>ad valorem</i>		

#### **Toilet preparations**

4. Toilet preparations containing alcohol or narcotic drug or narcotic	50% <i>ad valorem</i>	16% <i>ad valorem</i>	-do-
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#### **Automobiles**

#### **Ministry of Industry, Department of Industrial Development S.O. 852(E), dated 26.5.1994.**

(i) Automobiles (Motor cars, buses, trucks, jeetypes vehicles vans, scooters, motor-cycles, mopeds and the like.)	1/8 per cent <i>ad valorem</i>		
(ii) Component parts and accessories of automobiles	Nil		Vide Ministry of Industry Notification No. S.O. 852(E), dated 26.5.1994.

(iii) Tractors of power Take-off Horse power exceeding 25 (the value of any weight-lifting or other specialised material handling equipment which may be mounted, fitted or fixed to tractors will be excluded from the assessable value of such tractors).	1/8 per cent <i>ad valorem</i> .	Vide Ministry of Industry (Department of Heavy Industry) Order No. 662(E), dated 9.9.1985
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### Paper

#### Leviable under the Industries (Development and Regulation) Act, 1951 (65 of 1951).

Paper and paper board all sorts (including newsprint pasteboard, strawboard, cardboard and corrugated board) but produced in an industrial undertaking having investment in fixed assets in plant and machinery exceeding Rs. 20 lakhs	1/8 per cent <i>ad valorem</i>	Vide Ministry of Industry Order No. S.O. 862(E), dated 27.10.1980  Vide Notification No. S.O. 83(E), dated 3.2.1981
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### Oil

#### Leviable under the Produce Cess Act, 1966 (15 of 1966)

Oils extracted from oilseeds crushed in any mill in India	Re. 1.00 per quintal.	Re. 1.00 per quintal	Vide Ministry of Agriculture and Irrigation Notification G.S.R. No. 212(E), dated 5.3.1979
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### Sugar

#### Leviable under the Sugar Export Promotion Act, 1958 (30 of 1958)

Sugar that much quantity of Sugar depatched from any factory for consumption in India, as is equal to the quantity falling short of the export quota fixed for that factory.	Rs. 45.55 per quintal
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### Sugar

#### Leviable under Sugar Cess Act, 1982 (3 of 1982) read with

### Sugar Development Fund Act, 1982 (64 of 1982).

Sugar produced by any factory in India	Rs. 15 per quintal	(a) Rs. 14 per quintal	Vide Ministry of Food Notification S.O. No. 585 (E), Dated 30.7.1993
		(b) Sugar exported out of India exempted from whole of the cess	

### Unmanufactured Tobacco Leviable under the Tobacco Cess Act, 1975 (26 of 1975)

Unmanufactured Tobacco - Virginia tobacco which is produced in India and sold at a registered auction Platform	One paise per kilogram
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### Tobacco Leviable under the Beedi Workers Welfare Cess Act, 1976 (56 of 1976)

Tobacco issued to any person from a warehouse for any purpose in connection with the manufacture of Beedi.	Re. 1 per kilogram	25 paise per kilogram	Vide Notification G.S.R. No. 56(E), dated 2.2.1977
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## CESS ON BEEDI

### Leviable under the Beedi Workers Welfare Cess Act, 1976 (56 of 1976)

In exercise of the powers conferred by Sub-section (1) of Section 3 of the Beedi Workers Welfare Cess Act, 1976 (56 of 1976) and in supersession of the notification of the government of India in the Ministry of Labour, No. G.S.R. 629(E) dated the 20th October, 1998 except as respect things done or omitted to be done before such supersession, the Central Government hereby fixes the rate of **rupees two per thousand** of manufactured beedis, as the rate at which the duty of excise shall be levied and collected by way of cess for the purposes of the Beedi Workers Welfare Fund Act, 1976 (62 of 1976) with effect from the date of publication of this notification in the Official Gazette.

[Ministry of Labour Notification G.S.R. 569(E) dt. 28.6.2000]

**NOTE:-** The above information regarding levy of cess is as supplied by different Ministries/ Administrative bodies. For the latest information on levy of cess on different commodities, readers are advised to contact the concerned Ministry/ Board/ Export Promotion Councils/ Administrative body. The following enactments *inter-alia* may also be consulted for the rates of cess on different commodities.

1. The Agriculture & Processed Food Products Export Cess Act 1985
2. The Agriculture Produce Cess Act 1940;
3. The Tea Act 1953;

4. The Calcutta Improvement Act 1911;
5. The Produce Cess Act 1966;
6. The Coffee Act 1942;
7. The Mica Mines Labour Welfare Act 1946;
8. The Coir Industries Act 1953;
9. The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act 1976;
10. The Spices Act 1986;
11. The Marine Products Export Development Authority Act 1972;
12. The Tobacco Cess Act 1975;

## APPENDIX - IVA

### CLEAN ENERGY CESS

#### **Appoints the effective date.**

**Ministry of Finance (Deptt. of Revenue) Notifn. No. 01/2010-Clean Energy Cess, dt. 22.6.2010.**

In exercise of the powers conferred by sub-section (2) of the section 83 of the Finance Act, 2010 (14 of 2010), the Central Government hereby appoints the 1st day of July, 2010, as the date on which the provisions of Chapter VII of the said Act shall come into force.

#### **Declares applicability of provisions for specified Sections and Chapters:**

**Ministry of Finance (Deptt. of Revenue) Notifn. No. 02/2010-Clean Energy Cess, dt. 22.6.2010.**

In exercise of the powers conferred by sub-section (7) of section 83 of the Finance Act, 2010 (14 of 2010), the Central Government hereby declares that the following provisions of the Central Excise Act, 1944 (1 of 1944) relating to the matters specified therein, shall be applicable in regard to like matters in respect of cess imposed under section 83 of the said Finance Act, namely:-

Sections 5A, 6, 9, 9A, 9AA, 9C, 9D, 9E, 11, 11A, 11AA, 11AB, 11AC, 11B, 11BB, 11C, 11D, 11DD, 11DDA, 12A, 12B, 12C and 12D; Chapters III, VI, VIA and VIB.

#### **Prescribes effective rate of Cess.**

**Ministry of Finance (Deptt. of Revenue) Notifn. No. 03/2010-Clean Energy Cess, dt. 22.6.2010.**

In exercise of the powers conferred by section 83 of the Finance Act, 2010 (14 of 2010) read with section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods leviable to the Clean Energy Cess under section 83 of the said Finance Act, from so much of the cess leviable thereon under the Tenth Schedule to the said Finance Act, 2010 as is in excess of the amount calculated at the rate of Rs 50 per tonne.

#### **Exempts all goods falling under headings 2701, 2702, 2703, other than raw coal, raw lignite and raw peat, from clean energy cess.**

**Ministry of Finance (Deptt. of Revenue) Notifn. No. 04/2010-Clean Energy Cess, dt. 22.6.2010.**

In exercise of the powers conferred by section 83 of the Finance Act, 2010 (14 of 2010) read with section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under Central Excise Tariff headings 2701, 2702, 2703 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), other than raw coal, raw lignite and raw peat, from the clean energy cess leviable under section 83 of said Finance Act :

Provided that the said exemption shall be applicable subject to the condition that applicable clean energy cess has been paid at the stage of raw coal, raw lignite or raw peat from which the said goods are produced or manufactured.

#### **Exempts all goods produced or extracted as per traditional and customary rights enjoyed by local tribals in State of Meghalaya without any license or lease required under any law for the time being in force.**

**Ministry of Finance (Deptt. of Revenue) Notifn. No. 05/2010-Clean Energy Cess, dt. 22.6.2010.**

In exercise of the powers conferred by section 83 of the Finance Act, 2010 (14 of 2010) read with section 5A of the Central Excise Act, 1944 ( 1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods produced or extracted as per traditional and customary rights enjoyed by local tribals in the State of Meghalaya without any license or lease required under any law for the time being in force, from the clean energy cess leviable under section 83 of the said Finance Act.

**Clean Energy Cess Rules, 2010.**

**Ministry of Finance (Deptt. of Revenue) Notifn. No. 06/2010-Clean Energy Cess, dt. 22.6.2010.**

In exercise of the powers conferred by Section 84 of the Finance Act, 2010 (14 of 2010), the Central Government hereby makes the following rules, namely:-

**Chapter 1**  
**PRELIMINARY**

1. **Short title, extent and commencement.**- (1) These rules may be called the Clean Energy Cess Rules, 2010.
  - (2) They extend to the whole of India.
  - (3) They shall come into force on the 1st day of July, 2010.
2. **Definitions.** - In these rules, unless the context otherwise requires, –
  - (a) “Act” means the Finance Act, 2010 (14 of 2010);
  - (b) “Board” means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);
  - (c) “cess” means the Clean Energy Cess levied under section 83 of the Act;
  - (d) “Central Excise Officer” shall have the meaning assigned to it in the Central Excise Act, 1944(1 of 1944);
  - (e) “mine” shall have the meaning assigned to it under Mines Act,1952 (32 of 1952);
  - (f) “producer” means any person engaged in the production of specified goods and includes a owner or agent as defined under section 2 of the Mines Act, 1952 (32 of 1952);
  - (g) “removal” means despatch of specified goods from a mine and shall include despatch of such goods for captive consumption within that mine for any purpose other than for raising of such goods;
  - (h) “specified goods “ means raw coal, raw lignite and raw peat.

**Chapter 2**  
**COLLECTION AND ASSESSMENT OF CESS**

3. **Registration.**- Every producer who is liable to pay cess shall get registered immediately with the jurisdictional Central Excise Officer but not later than a period of thirty days from the date of commencement of these rules by making an application to the jurisdictional Central Excise Officer:

Provided that where a producer commences production of the specified goods at any time after the commencement of these rules, such producer shall obtain registration within thirty days from the commencement of such production ;

Provided further that where a producer has a centralized billing or accounting system in respect of such specified goods produced at different mines, he may, instead, opt for registering only the premises or office from where such centralized billing or accounting is done.

4. **Cess payable on removal.**- Every producer shall pay the cess leviable on the removal of the specified goods in the manner provided in rule 6.

5. Assessment of cess.- The producer shall himself assess the cess payable on the specified goods.

6. Manner of payment.- (1) Cess on the specified goods removed from the mine during a month shall be paid by the 5th of the second month, following the month in which the removals were made:

Illustration.- Cess payable on specified goods removed from the factory for the month of July, 2010 shall be paid by the 5th of September, 2010.

(2) A producer who has opted for centralized registration in respect of its mines located at different places under rule 3, shall discharge the cess liability in respect of the aggregate removal of specified goods from all such mines effected during a month by the stipulated period specified in sub-rule (1)

(3) Where a producer has paid to the credit of the Central Government any amount in excess of the amount required to be paid towards cess liability for a month, such producer may adjust such excess amount paid by him against the cess liability for the next month:

Provided that the adjustment of excess amount paid under sub-rule (2) shall be subject to the condition that such excess amount paid is on account of reasons not involving interpretation of law, taxability, or applicability of any exemption notification;

Provided further that the producer may, instead, file a refund claim for any excess amount of cess paid if such producer fails to adjust the excess amount against the cess liability for the next month.

(4) Where any producer fails to pay the cess by the due date, he shall be liable to pay the outstanding amount along with interest at the rate specified by the Central Government under section 11AB of the Central Excise, 1944 (1 of 1944) on the outstanding amount for the period starting from the first day after the due date till the date of the actual payment of the outstanding amount.

(5) Where any producer defaults in payment beyond thirty days from the due date as specified in rule 6, such specified goods shall be deemed to have been cleared without payment of cess and the consequences and penalties under these rules and provisions of the Central Excise Act, 1944 (1 of 1944) as have been made applicable, shall follow in addition to payment of interest under sub-rule (4).

(6) The provisions of section 11 of the Central Excise Act, 1944 (1 of 1944) shall be applicable for recovery of the cess as assessed under rule 5 and the interest under sub-rule (4) in the same manner as they are applicable for recovery of any sums payable to the Central Government.

Explanation.- For the purposes of this rule, -

- (i) Cess liability shall be deemed to be discharged only if the amount payable is credited to the account of the Central Government by the specified date;
- (ii) Where the registered person deposits cess by cheque, the date of presentation of the cheque in the bank designated by the Board for this purpose shall be deemed to be the date on which the cess has been paid subject to realization of the cheque.

7. **Maintenance of records.-** (1) Every producer shall maintain accounts showing the quantity of specified goods actually removed during a month, particulars to whom these were removed, the amount of cess payable during a month and the total amount of cess paid:

Provided that where a producer has opted for centralized registration under rule 3, such producer shall maintain mine wise details mentioned in the sub-rule (1).

(2) The amount of cess payable on any removals shall be rounded off to the nearest rupee and the actual weight of a consignment shall be rounded off to the nearest tonne.

8. **Access to registered premises or mine.-** (1) An officer empowered by the Commissioner in this behalf shall have access to any mine or premises registered under these rules for the purpose of carrying out any scrutiny, verification and checks as may be considered necessary to safeguard the interest of revenue.

- (2) Every producer shall furnish to the officer empowered under sub-rule (1) ,-
- (i) all records prepared and maintained for accounting of transactions in regard to production, storage or removal of specified goods; and
  - (ii) financial records and statements including cost audit reports etc.

9. **Goods to be removed under proper documents.-** (1) No specified goods leviable to cess shall be removed from a mine except under cover of a document indicating the quantity of specified goods and the name and address of the consignee.

10. **Cess shall be shown separately in the invoice or bill.-** Cess shall be shown separately by the producer in the bill or invoice raised in respect of specified goods.

11. **Filing of return.-** Every producer shall submit to the Jurisdictional Central Excise Officer, a return in Form-I showing the quantities of specified goods removed during the month in respect of which the payment has been made, the amount paid under rule 6 and other particulars specified in that form enclosing the evidence of payment of cess not later than 10th day of the month in which the payment has been made:

Provided that in the case of a producer who has obtained centralized registration under rule 3 , the return in Form-I shall contain mine-wise information.

12. **General penalty.-** Whoever contravenes any of the provisions of these rules shall be liable to pay a penalty which may extend to ten thousand rupees and confiscation of the goods in question in respect of which the contravention is made, if no penalty is provided elsewhere.

#### FORM –I

#### Monthly return for removal of specified goods

(See Rule 11)

Name of Producer :

Full address :

Registration Number :

Month :



Description of specified goods:

Quantity of specified goods removed during the month (in MT)	Rate of cess per tonne (Rs. per tonne)	Total cess payable as per billing (Rs.)	Total cess paid (Rs.)	Remarks

Note: In case where a producer has obtained centralised registration under rule 3, he shall provide the above details in respect of each mine.

I/we hereby solemnly declare that the information given in this return is true, correct and complete in every respect.

(Name in capital letters and signature of the registered person or his authorised agent)

**Clean Energy Cess (Amendment) Rules, 2010.**

**Ministry of Finance (Deptt. of Revenue) Notifn. No. 07/2010-Clean Energy Cess, dt. 8.9.2010.**

In exercise of the powers conferred by section 84 of the Finance Act, 2010 (14 of 2010), the Central Government hereby makes the following rules to amend the Clean Energy Cess Rules, 2010, namely:-

1. (1) These rules may be called the Clean Energy Cess (Amendment) Rules, 2010.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Clean Energy Cess Rules, 2010,-  
(a) in rule 11,-  
(i) For the words, figures and letters “not later than 10th day of the month in which the payment has been” the words, figures and letters “not later than 10th day of the second month, following the month in which removals were” shall be substituted;  
(ii) after the proviso, the following illustration shall be inserted, namely:-  
“Illustration.- Return for the month of July 2010 shall be due by the 10th of September, 2010.”  
(b) for Form-I, the following Form-I shall be substituted, namely:-

“FORM –I  
**Monthly Return for Removal of specified goods**  
(See rule 11)

M      M      Y      Y      Y

Y

Return for Specified Goods for the Month

**I** (1) Registration Number :

(2) Name of the Producer :

(3) Full Address :

**II. Details of Specified Goods removed and Cess payable****Table**

S. No.	Name of the mine along with address	CETSH NO.	Description of specified goods	Unit of quantity	Quantity of specified goods removed during the month (in MT)	Rate of cess per tonne (Rs. per tonne)	Notification availed	S.No. in notification	Total cess payable as per billing (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(This part is to be repeated for each CETSH and for each mine, in case a producer has obtained centralized registration)

**III. Details of payment:**

Total Cess paid (Rs.)	Amount of Cess adjusted during the month under Rule 6(3)	Source document	Cess Code	Challan No.(CIN)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(Total Cess paid should include Cess payment made during the month through challan as well as excess payment adjusted from earlier month(s).)

**IV. Details of other Payments:**

Payments	Amount paid in cash (Rs.)	Challan No (CIN)	Source document No.	Date
Arrears of CESS under rule 6				
Other arrears				
Interest payment under rule 6(4)				
Other interest payments				
*Miscellaneous payments				
Total				

(\*Miscellaneous payments include penalty, pre-deposit, redemption fine.)

V. (a) I hereby declare that the information given in this return is true, correct and complete in every respect and that I am authorized to sign on behalf of the assessee.

(b) During the month a total amount of Rs. \_\_\_\_\_ was deposited vide TR-6 Challan (copies enclosed).

(c) During the month, invoices bearing S. No. \_\_\_\_\_ to \_\_\_\_\_ were issued. (Mine-wise)

(Name and Signature of the Assessee or Authorised signatory)

Place:

Date :

#### ACKNOWLEDGMENT

	M	M		Y	Y	Y	Y
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Return of Specified Goods

	D	D		M	M		Y	Y	Y	Y
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Return of Specified Goods

(Name and Signature of the Range  
Officer with Official Seal)

#### INSTRUCTIONS

1. In case where a producer has obtained a centralized registration under Rule 3 of Clean Energy Cess Rules 2010 he should provide information in respect of table No. II and V (c) in respect of each Mine separately.
2. In case more than one item is produced, additional row may be inserted in each table.
3. 8-Digit CETHS No. may be indicated without any decimal point.
4. The details of the challans for duty payment should be mentioned in Table II. Separate challans should be used for pre-deposit of duty for the purpose of appellate remedy.
5. In the sixth column of Table at serial number IV specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date."