[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 05/2026-Central Excise

New Delhi, the 26th March, 2026

G.S.R...(E). In exercise of the powers conferred by section 5A of the Central Excise Act, 1944 (1 of 1944) read with section 147 of Finance Act, 2002 (20 of 2002), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 05/2019-Central Excise, dated the 6th July, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 488(E), dated the 6th July, 2019, namely:-

In the said notification,

I. in the Table, -

(i) against Sl. No. 1, in column (4), for the entry, the entry "Rs. 3 per litre" shall be substituted;

(ii) against Sl. No. 2, in column (4), for the entry, the entry "Nil" shall be substituted.

II. after the Table, the following shall be inserted, namely: -

"2. Nothing contained in this notification shall apply to the goods cleared for export."

2. This notification shall come into force with immediate effect.

[F. No. 190349/13/2026-TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

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Note. - The principal notification No. 05/2019-Central Excise, dated the 6th July, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number 488(E), dated the 6th July, 2019 and last amended *vide* notification No. 02/2025-Central Excise, dated the 7th April, 2025, *vide* number G.S.R. 220 (E), dated 7th April, 2025.