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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 10/2026-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 112 of the Finance Act, 2018 (13 of 2018) and section 125 of the Finance Act, 2021 (13 of 2021), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of description falling under Column (2) of the Table below from the whole of duties in Column (3) of the said Table when such goods are cleared for exports or supplied as fuel to foreign going aircraft.

TABLE

S. No.	**Description of Item**	**Specified Duty**
(1)	**(2)**	**(3)**
1.	(i)Motor Spirit commonly known as Petrol (ii) High Speed Diesel	(i) Basic Excise Duty (ii) Agriculture Infrastructure and Development Cess
2.	Aviation Turbine Fuel	Basic Excise Duty

Explanation: For the purpose of this notification, -

(i)"Agriculture Infrastructure and Development Cess" means the cess levied under section 125 of the Finance Act, 2021 (3 of 2021);

(ii)"Basic Excise Duty" means the duty levied under Section 3 of the Central Excise Act, 1944 (1 of 1944);

(iii) "Export", with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;

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