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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 05/2023 -Central Excise

New Delhi, the 1st February, 2023

G.S.R. (E). – In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the ‘Excise Act’), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts Compressed Natural Gas (hereinafter referred to as ‘CNG’), falling under tariff item 2711 21 00 of the Fourth Schedule to the Excise Act, when blended with Biogas or Compressed Biogas (hereinafter referred to as ‘CBG’), from so much of the duty of excise leviable thereon the amount of central tax, State tax, Union territory tax or integrated tax, as the case may be, paid on the Biogas or CBG contained in such blended CNG, subject to conditions specified in the Annexure below.

Annexure
Conditions

Manufacturer of such blended CNG shall: (i) maintain detailed records regarding the quantum of Biogas or CBG blended with CNG, along with the value thereof, at the registered premises; (ii) submit a reconciliation statement, certified by the statutory auditor to the jurisdictional Commissioner of Central Excise by 10th of the month following every quarter; and (iii) pay the short-paid duty of excise along with applicable interest after such reconciliation.

Explanation. - For the purpose of this notification, “central tax, State tax, Union territory tax or integrated tax ” means the central tax, State tax, Union territory tax and integrated tax leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), and the Integrated Goods and Services Tax Act, 2017 (13 of 2017) respectively.

2. This notification shall come into force on the 2nd day of February, 2023.

[F. No. 334/03/2023-TRU]

(Vikram Vijay Wanere)
Under Secretary