

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), read with sub-section (3) of section 133 of the Finance Act, 1999 (27 of 1999), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts high speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, upto 20%, by volume, that is a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and upto 20% bio-diesel, on which appropriate duties of excise have been paid, from the whole of the additional duty of excise leviable thereon.

Explanation. - For the purposes of this exemption “appropriate duties of excise” shall mean the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with notification No. 4/2006-Central Excise dated the 1st March, 2006, published vide No. G.S.R.94(E), dated the 1st March, 2006 and notification No. 28/2002-Central Excise dated the 13th May 2002, published vide No. G.S.R.361(E), dated the 13th May 2002.

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