

**MINISTRY OF FINANCE****(Department of Revenue)****NOTIFICATION**

New Delhi, the 10th June, 2026

**No. 26/2026-Central Excise**

**G.S.R. 462(E).**— In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), 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. 11/2017-Central Excise, dated the 30<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 793 (E), dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification,

- I. in the TABLE, after Sl. No. 5D and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely:

(1)	(2)	(3)	(4)
"5E.	2710 12	22% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 78% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 22% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
5F.	2710 12	25% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 75% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 25% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
5G.	2710 12	27% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 73% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 27% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
5H.	2710 12	30% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 70% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 30% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil";

- II. in Explanation 2, after the figure and letter "5D", the figures, letters and symbols, ",5E, 5F, 5G, 5H" shall be inserted.

[F. No. 190354/295/2021-TRU]

DHEERAJ SHARMA, Under Secy.

**Note:-** The principal notification No. 11/2017-Central Excise, dated the 30<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 793(E), dated the 30<sup>th</sup> June, 2017 and was last amended *vide* notification No. 02/2026-Central Excise, dated the 1<sup>st</sup> February, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 86 (E), dated the 1<sup>st</sup> February, 2026.

**NOTIFICATION**

New Delhi, the 10th June, 2026

**No. 27/2026-Central Excise**

**G.S.R. 463(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 section 147 of the 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. 28/2002-Central Excise, dated the 13th May, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 361(E), dated the 13th May, 2002, namely:-

In the said notification, in the TABLE, after S. No. 4D and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)
"4E.	<p>22% ethanol blended petrol that is a blend, -</p> <p>(a) consisting, by volume, of 78% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 22% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and</p> <p>(b) conforming to the Bureau of Indian Standards specification IS 19850.</p> <p><b>Explanation.-</b></p> <p>(i) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 112 of the Finance Act, 2018 (13 of 2018), the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under section 125 of the Finance Act, 2021 (13 of 2021), read with any relevant exemption notification for the time being in force;</p> <p>(ii) appropriate Central tax, State tax, Union territory tax and Integrated tax" shall mean the Central tax, State tax, Union territory tax and Integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the 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).</p>	Nil
4F.	<p>25% ethanol blended petrol that is a blend, -</p> <p>(a) consisting, by volume, of 75% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 25% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and</p> <p>(b) conforming to the Bureau of Indian Standards specification IS 19850.</p> <p><b>Explanation.-</b></p> <p>(i) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 112 of the Finance Act, 2018 (13 of 2018), the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under section 125 of the Finance Act, 2021 (13 of 2021), read with any relevant exemption notification for the time being in force;</p> <p>(ii) appropriate Central tax, State tax, Union territory tax and Integrated tax" shall mean the Central tax, State tax, Union territory tax and Integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the 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).</p>	Nil
4G.	<p>27% ethanol blended petrol that is a blend, -</p> <p>(a) consisting, by volume, of 73% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 27% ethanol on which</p>	Nil

	<p>the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (b) conforming to the Bureau of Indian Standards specification IS 19850.</p> <p><b>Explanation.-</b> (i) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 112 of the Finance Act, 2018 (13 of 2018), the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under section 125 of the Finance Act, 2021 (13 of 2021), read with any relevant exemption notification for the time being in force;  (ii) appropriate Central tax, State tax, Union territory tax and Integrated tax" shall mean the Central tax, State tax, Union territory tax and Integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the 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).</p>	
4H.	<p>30% ethanol blended petrol that is a blend, - (a) consisting, by volume, of 70% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 30% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (b) conforming to the Bureau of Indian Standards specification IS 19850.</p> <p><b>Explanation.-</b> (i) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 112 of the Finance Act, 2018 (13 of 2018), the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under section 125 of the Finance Act, 2021 (13 of 2021), read with any relevant exemption notification for the time being in force;  (ii) appropriate Central tax, State tax, Union territory tax and Integrated tax" shall mean the Central tax, State tax, Union territory tax and Integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the 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).</p>	Nil".

[F. No. 190354/295/2021-TRU]

DHEERAJ SHARMA, Under Secy.

**Note:-** The principal notification No. 28/2002-Central Excise, dated the 13th May, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 361(E), dated the 13th May, 2002 and was last amended vide notification No. 13/2022-Central Excise, dated the 12th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 534 (E), dated the 12th July, 2022.

**NOTIFICATION**

New Delhi, the 10th June, 2026

**No. 28/2026-Central Excise**

**G.S.R. 464(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), read with section 112 of the Finance Act, 2018 (13 of 2018), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the following Table and falling within the Chapter, heading or sub-heading or tariff item of the Fourth Schedule to the Excise Act, as specified in the corresponding entry in column (2) of the said Table, from the whole of the additional duty of excise (Road and Infrastructure Cess) leviable thereon under the said section 112 of the Finance Act, 2018, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, namely:-

TABLE

S. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	2710 12	22% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 78% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 22% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
2.	2710 12	25% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 75% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 25% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
3.	2710 12	27% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 73% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 27% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
4.	2710 12	30% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 70% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 30% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil

**Explanation.** - For the purposes of this notification:-

(a) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, the additional duty of excise (Road and Infrastructure Cess) leviable under section 112 of Finance Act, 2018 (13 of 2018), the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under section 125 of the Finance Act, 2021 (13 of 2021), read with any relevant exemption notification for the time being in force;

(b) appropriate Central tax, State tax, Union territory tax and Integrated tax shall mean the central tax, State tax, Union territory tax and integrated tax as 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).

[F. No. 190354/295/2021-TRU]

DHEERAJ SHARMA, Under Secy.

**NOTIFICATION**

New Delhi, the 10th June, 2026

**No. 29/2026-Central Excise**

**G.S.R. 465(E).**— In exercise of the powers conferred by section 5A of the Central Excise Act, 1944 (1 of 1944) read with 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 3/2021-Central Excise, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 85(E), dated the 1st February, 2021, namely:-

In the said notification, in the TABLE, after S. No. 3B and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:

(1)	(2)	(3)	(4)
"3C.	2710 12	22% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 78% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 22% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
3D.	2710 12	25% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 75% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 25% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
3E.	2710 12	27% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 73% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 27% ethanol on which the appropriate Central tax, State tax, Union	Nil

		territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	
3F.	2710 12	30% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 70% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 30% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil".

[F. No. 190354/295/2021-TRU]

DHEERAJ SHARMA, Under Secy.

**Note:-** The principal notification No. 03/2021-Central Excise, dated the 1<sup>st</sup> February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 85(E), dated the 1<sup>st</sup> February, 2021 and was last amended *vide* notification No. 15/2022-Central Excise, dated the 12<sup>th</sup> July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* number G.S.R. 536 (E), dated the 12<sup>th</sup> July, 2022.