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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 11/2026-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 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 Table below and falling within the Chapter, heading or sub-heading or tariff item of the Fourth Schedule to the said Excise Act, as specified in the corresponding entry in column (2) of the said Table, from so much of the additional duty of excise leviable thereon under section 112, read with the Sixth Schedule to the said 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 subheading or tariff**	**Description of goods**	**Rate**
(1)	**(2)**	**(3)**	**(4)**
1.	2710	Motor spirit, commonly known as petrol.	Nil
2.	2710	High speed diesel oil.	Rs. 3 per litre

2. Nothing contained in this notification shall apply to :-

a. any goods other than the goods cleared for export;

b. exports by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh and Sri Lanka;

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

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

(Dheeraj Sharma)

Under Secretary to the Government of India