

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 02/2026-Central Excise (N.T.)

New Delhi, the 26th March, 2026

G.S.R...(E). In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules to amend the Central Excise Rules, 2017, namely: -

1. Short title and commencement. -

- (1) These rules may be called the Central Excise (Amendment) Rules, 2026.
- (2) They shall come into force with immediate effect.

2. In the Central Excise Rules, 2017 (hereinafter referred to as the said Rules), in rule 18, before the explanation the following proviso shall be inserted, namely: -

“Provided that nothing contained in this rule shall apply to Motor spirit, commonly known as petrol, High-speed diesel oil and Aviation Turbine Fuel, other than those exported by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh and Sri Lanka.”

3. In the said Rules, in rule 19, the following proviso shall be inserted, namely: -

“Provided that nothing contained in this rule shall apply to Motor spirit, commonly known as petrol, High-speed diesel oil and Aviation Turbine Fuel, other than those exported by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh and Sri Lanka.”

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

(Dheeraj Sharma)

Under Secretary to the Government of India