

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. 18 /2014-Central Excise**

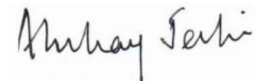
New Delhi, the 11th July, 2014

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 Central Excise Act), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.23/2003-Central Excise, dated the 31<sup>st</sup>March, 2003 published in the Gazette of India, Extraordinary, *vide* number G.S.R.266 (E), dated the 31<sup>st</sup>March, 2003, namely:-

In the said notification, in the TABLE, after serial number 1 and entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“1A.	Any chapter	All goods	Duty of excise leviable thereon as is equivalent to the education cess leviable on such goods under section 94 of the Finance (No.2) Act, 2004 (23 of 2004), read with the proviso to sub-section (1) of section (3) of the said Central Excise Act.	-
1B.	Any chapter	All goods	Duty of excise leviable thereon as is equivalent to the Secondary and Higher Education cess leviable on such goods under section 139 of the Finance Act, 2007 (22 of 2007) read with the proviso to sub-section (1) of section (3) of the said Central Excise Act .	-”.

[F.No.334/15/2014 –TRU]



(Akshay Joshi)

Under Secretary to the Government of India

Note: - The principal notification No.23/2003-Central Excise, dated the 31<sup>st</sup>March, 2003 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* number G.S.R. 266(E), dated the 31<sup>st</sup>March, 2003 and last amended by notification No. 5/2012-Central Excise , dated the 17<sup>th</sup> March, 2012 published in the Gazette of

India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 156(E), dated the 17<sup>th</sup> March, 2012.