

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 24/2024-Central Excise

New Delhi, the 2nd September, 2024

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 on 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. 10/2022-Central Excise, dated the 30th June, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 498(E), dated the 30th June, 2022, namely:-

In the said notification,-

(a) in the Table,-

(i) against S. No. 1, for the entry in column (3), the entry “Motor spirit, commonly known as petrol, when cleared for export to countries other than Bhutan” shall be substituted;

(ii) after S. No. 1 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
“1A.	2710	Motor spirit, commonly known as petrol, when cleared for export to Bhutan	Nil per litre”;

(iii) against S. No. 2, for the entry in column (3), the entry “High speed diesel oil, when cleared for export to countries other than Bhutan” shall be substituted;

(iv) after S. No. 2 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
“3.	2710	High speed diesel oil, when cleared for export to Bhutan	Nil per litre”;

(b) paragraph 2 shall be omitted.

2. This notification shall come into force on the 3rd September, 2024.

[F. No. 190354/257/2023-TRU]

(Amreeta Titus)

Deputy Secretary to the Government of India

Note: The principal notification No. 10/2022-Central Excise, dated the dated the 30th June, 2022, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 498(E), dated the dated the 30th June, 2022, and was last amended *vide* notification No. 12/2023- Central Excise, dated the 3rd March, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 168(E), dated the 3rd March, 2023.