

[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. 27/2026-Central Excise

New Delhi, the 10th June, 2026

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) 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><i>Explanation.-</i></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>	Nil

	<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>	
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><i>Explanation.-</i></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 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><i>Explanation.-</i></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
4H.	<p>30% ethanol blended petrol that is a blend, -</p> <p>(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</p> <p>(b) conforming to the Bureau of Indian Standards specification IS 19850.</p> <p><i>Explanation.-</i></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</p>	Nil".

<p>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>	
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[F. No. 190354/295/2021-TRU]

(Dheeraj Sharma)
Under Secretary

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.