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SECTION 3, SUB- SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification  
No. 28/2026-Central Excise

New Delhi, the 10<sup>th</sup> 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) (hereinafter referred to as the Excise Act), read with section 112 of the 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 following Table and falling within the Chapter, heading or sub-heading or tariff item of the Fourth Schedule to the Excise Act, as specified in the corresponding entry in column (2) of the said Table, from the whole of the additional duty of excise (Road and Infrastructure Cess) leviable thereon under the said section 112 of the 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**

<b>S. No.</b>	<b>Chapter or heading or sub-heading or tariff item</b>	<b>Description of goods</b>	<b>Rate</b>
(1)	(2)	(3)	(4)
1.	2710 12	22% ethanol blended petrol that is a blend, - (i) 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 (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
2.	2710 12	25% ethanol blended petrol that is a blend, - (i) 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 (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil

3.	2710 12	27% ethanol blended petrol that is a blend, - (i) 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 (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil
4.	2710 12	30% ethanol blended petrol that is a blend, - (i) 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 (ii) conforming to the Bureau of Indian Standards specification IS 19850.	Nil

*Explanation.* - For the purposes of this notification:-

(a) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, the additional duty of excise (Road and Infrastructure Cess) leviable under section 112 of 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;

(b) 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), 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).

[F. No. 190354/295/2021-TRU]

(Dheeraj Sharma)  
Under Secretary