[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. 35/2026-Central Excise

New Delhi, the 30th June, 2026

G.S.R....(E).- In exercise of the powers conferred by section 112 of Finance Act, 2018 (13 of 2018), read with section 5A of the Central Excise Act, 1944 (1 of 1944), 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. 04/2019-Central Excise, dated the 6th July, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 487(E), dated the 6th July, 2019, namely:-

In the said notification, in paragraph 2, for the words “Nepal, Bhutan, Bangladesh and Sri Lanka”, the words “Nepal, Bhutan, Bangladesh, Sri Lanka, Maldives and Mauritius” shall be substituted.

2. This notification shall come into force with immediate effect.

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

(Dheeraj Sharma)

Under Secretary

Note.- The principal notification No. 04/2019-Central Excise, dated the 6th July, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 487(E), dated the 6th July, 2019 and last amended by notification No. 12/2026-Central Excise, dated the 26th March, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 211(E), dated the 26th March, 2026.