

[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)

New Delhi, the 29<sup>th</sup> April, 2010

**NOTIFICATION No. 21/2010-Central Excise**

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), 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. 3/2006-Central Excise, dated the 1<sup>st</sup> March, 2006, published in the Gazette of India, Extraordinary, vide number G.S.R. 93(E), dated the 1<sup>st</sup> March, 2006, namely:-

In the said notification, in the Table,-

(i) for S. No. 27 and the entries relating thereto, the following S.No. and the entries shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)
'27	2106 90 30	All goods	Nil	--';

(ii) S.No. 27A and the entries relating thereto shall be omitted;

(iii) after S.No 32 A and the entries relating thereto, the following S. No. and the entries shall be

inserted, namely:-

(1)	(2)	(3)	(4)	(5)
'32B	2402 10 10	Hand-rolled cheroots with per cheroot retail sale price equivalent not exceeding Rs. 3.  Explanation 1: For the purposes of this exemption, " hand-rolled cheroot " means a tobacco product manufactured by manually rolling tobacco leaves wrapped in an outer covering of tobacco leaf without the aid of power or machine, with both ends cut flat.  Explanation 2- For the purpose of this entry, " Retail sale price" shall have the same meaning as given in Explanation 1 to S.No. 18A.	10%	-'.

[F.No.B-1/22/2010-TRU]

(Prashant Kumar)  
Under Secretary to the Government of India

Note.- The principal notification published in the Gazette of India, Extraordinary, vide number G.S.R.93(E), dated the 1<sup>st</sup> March, 2006, was last amended by notification No. 9/2010-Central Excise, dated the 27<sup>th</sup> February, 2010, published vide number G.S.R.111(E), dated the 27<sup>th</sup> February, 2010.