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**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)**

**Notification No. 12/2017-Central Excise**

New Delhi, the 30<sup>th</sup> June, 2017

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 exempts all excisable goods [except petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel, tobacco and tobacco products] from the whole of the duty of excise leviable thereon under the said Central Excise Act subject to the following conditions:-

(a) The goods should have been manufactured on or before the 30<sup>th</sup> June 2017 but not cleared from the factory of production before the 1<sup>st</sup> July 2017; and

(b) the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, shall be payable on such goods, if cleared on or after the 1<sup>st</sup> July 2017 as leviable on such goods 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) or the Integrated Goods and Services Tax Act, 2017 (13 Of 2017).

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F.No.354/119/2017-TRU]

(Mohit Tewari)  
Under Secretary to the Government of India.