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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 12/2026-Central Excise

New Delhi, the 26<sup>th</sup> March, 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) (hereinafter referred to as the Excise Act), 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 March, 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 March, 2019, namely:-

In the said notification, after the Table, the following shall be inserted, namely: -

“2. Nothing contained in this notification shall apply to the goods cleared for export other than exports by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh and Sri Lanka”

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

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

(Dheeraj Sharma)

Under Secretary to the Government of India