

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 15/2026-Central Excise

New Delhi, the 11th April, 2026

G.S.R...(E).-WHEREAS, the Central Government on being satisfied that the Road and Infrastructure Cess leviable under Sections 111 and 112 of the Finance Act, 2018 (13 of 2018) on High speed diesel oil, should be increased and that circumstances exist which render it necessary to take immediate action.

NOW, therefore, in exercise of powers conferred by Section 3B of Central Excise Act, 1944 (1 of 1944) read with Section 8A of the Customs Tariff Act, 1975 (51 of 1975) and Sections 111 and 112 of the Finance Act, 2018, the Central Government, hereby directs that the Sixth Schedule to the said Finance Act, 2018, shall be amended in the following manner, namely: -

In the Sixth Schedule to the Finance Act, 2018, against Item No. 2, for the entry in column (3), the entry "Rs. 36 per litre" shall be substituted.

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

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

(Dheeraj Sharma)

Under Secretary to Government of India