

[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. 32/2026-Central Excise

New Delhi, the 30th June, 2026

G.S.R...(E).- In exercise of the powers conferred by section 5A of the Central Excise Act, 1944 (1 of 1944) read with section 147 of Finance Act, 2002 (20 of 2002), 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. 06/2026-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. 205(E), dated the 26th March, 2026, namely:-

In the said notification, in paragraph 2, in clause (b), 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. 06/2026-Central Excise, dated the 26th March, 2026 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 205(E), dated the 26th March, 2026 and last amended by notification No. 30/2026-Central Excise dated 15th June, 2026 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 478 (E), dated 15th June, 2026.