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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
Notification No. 01/2026-Central Excise (N.T.)

New Delhi, the 31<sup>st</sup> January, 2026

G.S.R.... (E).- In exercise of the powers conferred by sub-sections (2) and (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules, to amend Chewing Tobacco, Jarda Scented Tobacco and Gutkha Packing Machines (Capacity Determination and Collection of Duty) Rules, 2026,-

1. (1) These rules shall be called the Chewing Tobacco, Jarda Scented Tobacco and Gutkha Packing Machines (Capacity Determination and Collection of Duty) Amendment Rules, 2026;  
(2) They shall come into force on the 1<sup>st</sup> day of February, 2026;
2. In the Chewing Tobacco, Jarda Scented Tobacco and Gutkha Packing Machines (Capacity Determination and Collection of Duty) Rules, 2026,

- (a) in rule 5, the following Explanation shall be inserted at the end, namely : -

*Explanation* : For the purposes of this rule, “maximum rated speed” of the machine shall be calculated using the following formula, namely:-

$$S = \left(\frac{r}{g}\right) \times n$$

Where:

S = Maximum rated speed of the machine in terms of number of pouches per minute;

r = Revolutions per minute (RPM) rating of the main disc rotary motor of the machine that fills the pouches;

g = Overall gear ratio of the gear assembly between the main disc rotary motor and the rotating drum of the machine;

n = Number of funnels in a horizontal machine or number of cups in a vertical machine.”;

- (b) in rule 6, in sub-rule (2), for the words “number of funnels, number of tracks”, the words “number of funnels in a horizontal machine or number of cups in a vertical machine ” shall be substituted;

- (c) in FORM CE DEC-01,

(i) in paragraph 4 in the Table,-

- (i) in the column heading of column (8), for the word “tracks”, the word “cups” shall be substituted;
- (ii) in the column heading of column (14), for the word “track”, the words “cup or funnel” shall be substituted;

- (iii) in the heading of column (14), after the word “minute)”, the following shall be inserted, namely: - “[10/9]”;
- (iv) in the heading of column (15), after the word “Speed)”, the following shall be inserted, namely: - “[14x11] or [14x8]”;

(ii) in paragraph 5, in Part A, in the Table,-

- I. in the heading of column (8), for the word “tracks”, the word “cups” shall be substituted;
- II. in the heading of column (14), for the word “track”, the word “cup or funnel” shall be substituted;
- III. in the heading of column (14), after the word “minute)”, the following shall be inserted, namely:- “[10/9]”;
- IV. in the heading of column (15), after the word “Speed)”, the following shall be inserted, namely:- “[14x11] or [14x8]”;

(iii) in paragraph 5, in Part B, in the Table,-

- I. in the heading of column (8), for the words and symbol “tracks”, the word “cups” shall be substituted;
- II. in the heading of column (14), for the word “track”, the words “cup or funnel” shall be substituted;
- III. in the heading of column (14), after the word “minute)”, the following shall be inserted, namely:- “[10/9]”;
- IV. in the heading of column (15), for the numbers and symbols “(8)\*(14)”, the following shall be substituted, namely:- “[14x11] or [14x8]”;

(iv) in paragraph 6, in the Table,-

- I. in the heading of column (4), for the word “tracks”, the word “cups” shall be substituted;
- II. in the heading of column (11), for the word “track”, the word “cup or funnel” shall be substituted;
- III. in the heading of column (11), after the word “minute)”, the following shall be inserted, namely:- “[7/6]”;
- IV. in the heading of column (12), after the word and symbol “Speed)”, the following shall be inserted, namely:- “[11x8] or [11x4]”;

(d) in FORM CE CCE-01,-

(i) in paragraph 2, in the Table,

- I. in the heading of column (6), for the word “tracks”, the word “cups” shall be substituted;
- II. in the heading of column (10), for the words “Track”, the word “cup” shall be substituted;
- III. in the heading of column (10), after the word “minute)”, the following shall be inserted, namely:- “[8/7]”;
- IV. in the heading of column 11, after the word and symbol “minute)”, the following shall be inserted, namely:- “[10 X 6] or [10 X 9]”;

(ii) in paragraph 3, in sub-paragraph 4, for the numbers “2025”, the numbers “2026” shall be substituted”;

(iii) in the Instructions for the Chartered Engineer, in serial number 2, for the words and symbols “(Capacity per track or funnel) x (Number of tracks or funnel)”, the words and symbols “(Capacity per cup or funnel) x (Number of cups or funnels)” shall be substituted”.

[F. No CBIC-190349/72/2025-TRU]

(Dheeraj Sharma)

Under Secretary

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 05/2025-Central Excise (N.T.), dated the 31<sup>st</sup> December, 2025, vide number G.S.R. 953(E), dated the 31<sup>st</sup> December, 2025.