

[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. 03/2026-Central Excise (N.T.)

New Delhi, the 30<sup>th</sup> June, 2026

G.S.R...(E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules to amend the Central Excise Rules, 2017, namely:-

1. Short title and commencement.-

(1) These rules may be called the Central Excise (Second Amendment) Rules, 2026.

(2) They shall come into force with immediate effect.

2. In the Central Excise Rules, 2017,

(i) in rule 18, in the proviso, for the words “Nepal, Bhutan, Bangladesh and Sri Lanka”, the words “Nepal, Bhutan, Bangladesh, Sri Lanka, Maldives and Mauritius” shall be substituted;

(ii) in rule 19, in the proviso, for the words “Nepal, Bhutan, Bangladesh and Sri Lanka”, the words “Nepal, Bhutan, Bangladesh, Sri Lanka, Maldives and Mauritius” shall be substituted.

[F. No. 190349/13/2026-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* number G.S.R. 733(E), dated the 30<sup>th</sup> June, 2017 and last amended by notification No. 02/2026-Central Excise (N.T.) dated 26<sup>th</sup> March, 2026 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 203 (E), dated 26<sup>th</sup> March, 2026.