

[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. 38/2026-Central Excise

New Delhi, the 15th July, 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 the Table,

- (i) against serial number 1, in column (4), for the entry, the entry “Rs. 2.5 per litre” shall be substituted;
- (ii) against serial number 2, in column (4), for the entry, the entry “Rs. 15.5 per litre” shall be substituted.

2. This notification shall come into force with effect from 16th July, 2026.

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

(Dheeraj Sharma)

Under Secretary to Government of India

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. 36/2026-Central Excise dated 30th June, 2026 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 537(E), dated 30th June, 2026.