

[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. 05/2025-Central Excise (N.T.)

New Delhi, the 31<sup>st</sup> December, 2025

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, namely:-

**1. Short title and commencement.** - (1) These rules may be called the Chewing Tobacco, Jarda Scented Tobacco and Gutkha Packing Machines (Capacity Determination and Collection of Duty) Rules, 2026.

(2) They shall come into force on the 1<sup>st</sup> day of February, 2026.

**2. Definitions.** - (1) In these rules, unless the context otherwise requires, -

(a) “Act” means the Central Excise Act, 1944 (1 of 1944);

(b) “Board” means the Central Board of Indirect Taxes and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(c) “chewing tobacco” means chewing tobacco including filter khaini falling under tariff item 2403 99 10 of the Fourth Schedule to the Act;

(d) “gutkha” means pan masala containing tobacco and falling under tariff item 2403 99 90 of the Fourth Schedule to the Act;

(e) “identical goods” means goods which are same in all respects, including physical characteristics and quality as the goods being valued except for minor differences in appearance that do not affect the value of the goods;

(f) “jarda scented tobacco” means jarda scented tobacco falling under tariff item 2403 99 30 of the Fourth Schedule to the Act;

(g) “notified goods” means chewing tobacco, jarda scented tobacco and gutkha notified under sub-section (1) of section 3A of the Act;

(h) “packing machine” includes all types of Form, Fill and Seal (FFS) Machines and Horizontal Pouch Making Machines, by whatever name called, whether vertical or horizontal, single track or multi-track and any other type of packing machine used for packing of pouches of notified goods;

(i) “retail sale price” means the maximum price at which the specified goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like and the price is the sole consideration for the sale:

Provided that where on the package, more than one retail sale price is declared, the maximum of such retail sale prices shall be deemed to be the retail sale price:

Provided further that if the notified goods are cleared in wholesale packages containing a number of standard packages with retail sale price declared on them, then, such declared retail sale price shall be taken into consideration for determining the rate of duty;

(j) “similar goods” means goods which although not alike in all respects, have like characteristics and like raw materials which enable them to perform the same functions and to be commercially interchangeable with the goods being valued having regard to the quality.

(2) The words and expressions used but not defined herein and defined in the Act shall have the meanings respectively assigned to them in the Act;

**3. Application.** - These rules shall apply to chewing tobacco, jarda scented tobacco and gutkha, manufactured with the aid of packing machine and packed in pouches, notified under sub-section (1) of section 3A of the Act.

**4. Factors relevant to production.** - The factors relevant to the production of notified goods shall be the number of packing machines in the factory of the manufacturer and the maximum capacity of production of such packing machines for packing of notified goods of various retail sale prices.

**5. Quantity deemed to be produced.** - (1) The quantity of notified goods, having retail sale price as specified in column (2) of the Table below, deemed to be produced by use of one operating packing machine, having maximum capacity at which it can be operated for packing of notified goods as specified in column (3) or column (4) or column (5) or column (6) of the Table, as the case may be, per month shall be as is equal to the corresponding entry specified in the Table, as the case may be:-

**Table**

Sl. No.	Retail sale price (per pouch)	Maximum capacity of production per packing machine per month for notified goods (number of pouches)			
		Upto 500 pouches per minute	501 to 1000 pouches per minute	1001 to 1500 pouches per minute	1501 pouches per minute and above
(1)	(2)	(3)	(4)	(5)	(6)
1.	Up to Rs. 2.00	1,12,32,000	2,24,64,000	3,36,96,000	22,464 x S
2.	Exceeding Rs. 2	1,01,08,800	2,02,17,600	3,03,26,400	20,218 x S

Where ‘S’ above denotes maximum rated speed of the pouch packaging machine for which rate of duty is to be determined.

**Explanation.** - For the purposes of this rule, if there are multiple track or multiple line packing machines which besides packing the notified goods in pouches, perform additional processes involving moulding and giving a definite shape to such pouches with a view to distinguish the brand or to prevent the counterfeiting of the goods, etc., two such tracks or lines shall be deemed to be one individual packing machine for the purposes of calculation of the number of pouches per operating packing machine per month:

Provided that in case of multiple track or multiple line packing machine which are incapable of performing such additional processes, one such track or line shall be deemed to be one individual packing machine for the purposes of calculation of the number of pouches per operating packing machine per month.

(2) The annual capacity of production shall be determined by multiplying the quantity of notified goods deemed to be produced in a month with twelve.

**6. Declaration to be filed by the registered person.** - (1) Every manufacturer of the notified goods shall file a declaration in **FORM CE DEC-01** on the portal on or before the 7<sup>th</sup> day of February, 2026 or within seven days from the date of commencement of manufacturing of notified goods, as the case may be.

(2) The manufacturer shall declare the details as required in **FORM CE DEC-01** with respect to gear box ratios, number of funnels, number of tracks and revolution per minute of main motor as certified by a chartered engineer

in **FORM CE CCE-01**.

(3) The manufacturer shall file a fresh declaration within fifteen days of any change in the factors relevant to production under rule 4, or in case of installation, addition or commencement of any machine:

Provided that no fresh declaration may be filed until an order has been issued by the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, under rule 7.

**7. Verification of declaration. - (1)** On receipt of the declaration filed under rule 6, the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, shall verify the declaration within ninety days, which may, inter alia, include the-

- (a) physical inspection of the factory;
- (b) verification of the technical specifications of the machine, including the maximum rated speed of the machine; and
- (c) consultation with a third-party technical expert if deemed necessary.

**8. Determination of capacity. - (1)** In case no discrepancy is found in the declaration filed under rule 6, the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, shall pass an order within a period of fifteen days from the date of verification under rule 7, determining the annual production capacity of machines.

(2) Where the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, finds any discrepancy in the declaration furnished under rule 6 that affects the capacity of production of machines, he shall intimate such discrepancy to the manufacturer and shall pass an order determining the capacity of production within a period not later than thirty days from the date of verification under rule 7, after giving the manufacturer a reasonable opportunity of being heard.

(3) The manufacturer shall be liable to pay the duty, according to the capacity determined, for the period subsequent to the passing of the order under sub-rule (2) and shall also be liable to pay the differential amount of duty, if any, along with interest, for the period commencing from —

- (a) the date of installation of the machine, where the declaration is filed under sub-rule (1) of rule 6; or
- (b) the date of change in any factors relevant to production, or the date of installation, addition, or commencement of any machine, as the case may be, where the declaration is filed under sub-rule (3) of rule 6;

till the date of actual payment of such differential amount.

**9. Duty payable to be calculated. - (1)** The duty payable for a particular month shall be calculated by application of the appropriate rate of duty notified under sub-section (3) of section 3A of the Act.

Provided that, in the case of a new manufacturer, the duty payable for the first month shall be calculated on a pro-rata basis, having regard to the total number of days in that month and the number of days commencing from the date of installation of the machine and such duty shall be paid within five days of such installation.

(2) In case of addition or installation or removal or uninstallation of a machine in the factory during the month, for the purpose of calculating duty under sub-rule (1), the number of machines installed for the month shall be taken as the maximum number of machines installed on any day during the month.

**10. Abatement. - (1)** - In case a machine did not produce the notified goods during any continuous period of fifteen days or more, the duty calculated on a proportionate basis shall be abated in respect of such period when the following conditions are satisfied, namely :-

(a) the manufacturer intimates the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, at least three working days before the non-operation of an installed machine for any continuous period of fifteen days or more, requesting the sealing of the machine;

(b) the packing machine is sealed by the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, within three working days from the date of receipt of intimation in such a manner that it cannot be operated;

(c) no manufacturing activity for the specified goods is undertaken on the said machine during the period of sealing.

(2) Where the manufacturer is eligible for abatement under sub-rule (1), they shall claim such abatement by submitting an application to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, on or before the 20<sup>th</sup> day of the month succeeding the period for which the abatement is claimed.

(3) The jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, shall, upon verification of the claim submitted under sub-rule (2), issue an order, within fifteen days of the submission of such application, allowing the abatement of the duty liability for each month covered by the period of non-operation of the machines, which shall be adjusted against the duty liability payable for the month immediately following the month in which such order is issued:

Provided that no order rejecting the claim of abatement, either in whole or in part, shall be passed unless the manufacturer has been given a reasonable opportunity of being heard.

**11. Quantification of abatement amount.** - The amount of abatement shall be determined in the following manner:

Abatement amount = (excise duty liability for the machine for the month X total number of continuous days the machine was inoperative in the month) / (the total number of days in the month)

**12. De-sealing and resumption of operation.** - The manufacturer shall intimate the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, three working days before the date from which he intends to resume operation on the sealed machine, as the case may be, which would then be de-sealed under the physical supervision of the jurisdictional Superintendent of Central Excise, as the case may be.

**13. Manner of payment of duty and interest.** - (1) The monthly duty payable on notified goods shall be paid by the 6<sup>th</sup> day of the same month and a monthly return shall be filed as per the provisions of rule 12 of Central Excise Rules, 2017.

(2) The manufacturer shall also submit a statement in **FORM CE PMT-01** by 10<sup>th</sup> of the same month.

(3) In case, the manufacturer fails to pay the amount of duty by the due date, he shall be liable to pay the outstanding amount along with the interest at the rate notified by the Central Government under sub-section (2) of section 11AA of the Act on the outstanding amount, for the period starting with the first day after the due date till the date of actual payment of the outstanding amount.

(4) In case of increase in the number or speed of operating packing machines in the factory during the month on account of addition or installation of packing machines, the differential duty amount, if any, shall be paid within five days of the addition or installation of the machine, or the change in the maximum rated speed.

(5) In case a manufacturer permanently discontinues manufacture of goods of existing retail sale price or

commences manufacture of goods of a new retail sale price during the month or disposes an installed machine, the monthly duty payable shall be recalculated on the pro-rata basis of the total number of days in that month and the number of days remaining in that month starting from the date of such discontinuation or commencement and the duty liability for the month shall not be deemed to have been discharged unless the differential duty is paid by the 6<sup>th</sup> day of the following month and in case the amount of duty so recalculated is less than the duty paid for the month, the balance shall be refunded to the manufacturer by the 20<sup>th</sup> day of the following month.

(6) In case of revision in the rate of duty leviable under section 3A of the Act, the monthly duty payable shall be recalculated on the pro-rata basis of the total number of days in that month and the number of days remaining in that month counting from the date of such revision and the duty liability for the month shall not be discharged unless the differential duty is paid by the 6<sup>th</sup> day of the following month and in case the amount of duty so recalculated is less than the duty paid for the month, the balance shall be refunded to the manufacturer by the 20<sup>th</sup> day of the following month.

(7) In case it is found that a manufacturer has manufactured goods of those retail sale prices, which have not been declared by him in accordance with provisions of these rules or has manufactured goods in contravention of his declaration regarding the plan or details of the part or section of the factory premises intended to be used by him for manufacture of notified goods of different retail sale prices and the number of machines intended to be used by him in each of such part or section, the rate of duty applicable to goods of highest retail sale price so manufactured by him shall be payable in respect of all the packing machines operated by him for the period during which such manufacturing took place.

(8) In case a new manufacturer commences production of notified goods in a particular month, his monthly duty payable for that month shall be calculated on a pro-rata basis of the total number of days in the month and the number of days remaining in that month starting from the date of such commencement and shall be paid within five days of such commencement.

**14. Retail sale price to be declared on the package.** - Every manufacturer shall declare the retail sale price of the notified goods on the package of such goods:

Provided that if the manufacturer fails to declare the retail sale price before removing the goods from the place of manufacture or declares a retail sale price which is not the retail sale price as required to be declared under the provisions of these rules or tampers with, obliterates or alters the retail sale price declared on the package of such goods after their removal from the place of manufacture, then, such goods shall be liable to confiscation and the retail sale price of such goods shall be ascertained in the in accordance with rule 15 and such price shall be deemed to be the retail sale price for the purposes of these rules.

**15. Determination of retail sale price in case of non-declaration, obliteration, tampering, etc.** - Where a manufacturer removes the notified goods in the manner and circumstances specified in the proviso to rule 14, then, the retail sale price of such goods shall be ascertained by the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, in the following manner, namely: -

(a) if the manufacturer has manufactured and removed identical goods, within a period of one month, before or after removal of such goods, by declaring the retail sale price, then, the said declared retail sale price shall be taken as the retail sale price of such goods;

(b) if the retail sale price cannot be ascertained in terms of (a), the retail sale price of such goods shall be ascertained by conducting the enquiries in the retail market where similar goods have normally been sold at or about the same time of the removal of such goods from the place of manufacture:

Provided that if more than one retail sale price is ascertained under (a) or (b), then, the highest of the retail sale price, so ascertained, shall be taken as the retail sale price of all such goods.

**Explanation.** - For the purposes of this rule, when retail sale price is required to be ascertained based on market

inquiries, the said inquiries shall be carried out on sample basis;

(c) Where a manufacturer alters or tampers the retail sale price declared on the package of goods after their removal from the place of manufacture, resulting into increase in the retail sale price, then, such increased retail sale price shall be taken as the retail sale price of all goods removed during a period of one month before and after the date of removal of such goods:

Provided that where the manufacturer alters or tampers the declared retail sale price resulting into more than one retail sale price available on such goods, then, the highest of such retail sale price shall be taken as the retail sale price of all such goods;

**16. Installation of Closed-Circuit Television System.** – (1) Every manufacturer operating packing machines for the manufacture of the notified goods shall install a functional Closed-Circuit Television (CCTV) surveillance system covering all areas where packing machines are installed in the premises.

(2) All recorded footage shall be preserved for a minimum period of forty-eight months from the date of recording.

(3) The manufacturer shall, on written requisition, furnish the recorded CCTV footage to the Additional Commissioner of Central Excise or the Joint Commissioner of Central Excise, as the case may be, or any officer authorised by him, within forty-eight hours of the receipt of such requisition.

**17. Addition or removal of packing machines and other restrictions.** - (1) In case a manufacturer does not intend to further operate a packing machine, he shall intimate the same to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, at least three working days in advance from the date so intended, whereupon the same shall be uninstalled and the jurisdictional Superintendent of Central Excise shall supervise the removal of machine from the factory premises:

Provided that in case it is not feasible to remove such packing machines out of the factory premises, it shall be sealed by the jurisdictional Superintendent of Central Excise in such a manner that it cannot be operated.

(2) In case a manufacturer wants to add or install a packing machine in his premises, he shall give a notice to this effect at least three working days in advance from the date of such addition or the installation of the packing machine to the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, who shall allow the addition or installation, as the case may be, under the physical supervision of jurisdictional Superintendent of Central Excise.

**18. Rebate of duty.** - Except in accordance with such terms and conditions as the Central Government may by notification specify in this behalf, no rebate of excise duty shall be granted under rule 18 of the Central Excise Rules, 2017, in respect of notified goods on which duty has been paid under sub-section (3) of section 3A of the Act.

**19. Export without payment of duty.** - Notwithstanding anything contained in these rules or in the Central Excise Rules, 2017, -

(a) no notified goods shall be exported without payment of duty; and

(b) no material shall be removed without payment of duty from a factory or warehouse or any other premises for use in the manufacture or processing of notified goods which are exported out of India.

**20. Cenvat credit admissible on notified goods in bulk packs.** – (1) A manufacturer of notified goods shall be allowed to take credit (hereinafter referred to as the CENVAT credit) of, the duty of excise specified in the Fourth Schedule to the Central Excise Act, 1944 leviable under the said Act:

(2) Except as provided under sub-rule (1), no CENVAT credit of duty paid on any input or capital goods used in or in relation to manufacture of the notified goods shall be taken under the provisions of the CENVAT Credit Rules, 2017.

(3) The CENVAT credit under sub-rule (1) may be taken immediately on receipt of bulk packs of notified goods and may be utilised for payment of duty leviable under section 3A of the Act on notified goods:

Provided that while paying duty, the CENVAT credit shall be utilized only to the extent such credit is available on the last day of the month preceding the month for which duty is paid.

(4) The CENVAT credit under sub-rule (1) shall be taken by the manufacturer on the basis of an invoice issued by a manufacturer for clearance of bulk packs of notified goods from his factory.

(5) The manufacturer shall maintain proper records for the receipt, disposal, consumption and inventory of the bulk packs of notified goods used for manufacture of notified goods in which the relevant information regarding the value, duty paid, CENVAT credit taken and utilised, the person from whom such bulk packs have been procured is recorded and the burden of proof regarding the admissibility of the CENVAT credit shall lie upon the manufacturer taking such credit.

(6) Where the CENVAT credit has been taken or utilised wrongly, the same along with interest shall be recovered from the manufacturer and the provisions of sections 11A and 11AA of the Act, shall apply *mutatis mutandis* for effecting such recoveries:

Provided that all such bulk packs of notified goods on which CENVAT credit has been wrongly taken or utilised wrongly shall be liable to confiscation and the manufacturer shall be liable to a penalty not exceeding the duty on such bulk packs of notified goods:

Provided further that in a case, where the CENVAT credit has been taken or utilised wrongly on account of fraud, wilful mis-statement, collusion or suppression of facts, or contravention of any of the provisions of the Act or the rules made thereunder with intention to evade payment of duty, then, the manufacturer shall also be liable to pay penalty in terms of the provisions of section 11AC of the Act.

(7) Except as provided in this rule, no other provisions of the CENVAT Credit Rules, 2017 shall apply in relation to the notified goods.

**21. Factories ceasing to work.** - Notwithstanding anything contained in these rules, where a manufacturer permanently ceases to work in respect of all the machines installed in the factory and who has filed an intimation for surrender of registration with the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, with a copy to the jurisdictional Superintendent of Central Excise, for this purpose, the duty payable by him for the month in which he so ceases to work permanently shall be calculated on the pro rata basis of the total number of days in the said month and total number of days before the date of receipt of said intimation with the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, and the duty paid for the month in accordance with rule 9 shall be adjusted towards the duty so calculated and on such adjustment, if there is any excess payment, it shall be refunded to the manufacturer by the 20<sup>th</sup> day of the following month and deficiency, if any, shall be payable by him by the 6<sup>th</sup> day of the following month.

*Explanation.* - For the purposes of this rule, “ceases to work” shall not include a manufacturer who ceases to operate his factory for one or two shifts only.

**22. Penalty for contraventions, etc.** - (1) Subject to the provisions of section 11AC of the Act, if any manufacturer produces or removes notified goods in contravention of any provision of these rules, then, all such goods shall be liable to confiscation, and the manufacturer shall be liable to a penalty not exceeding the duty leviable on the notified goods in respect of which aforesaid contravention has been committed.

(2) If it is found that goods have been manufactured in or cleared from a unit which is not registered with the jurisdictional Central Excise Office, then, the duty liability of such unit shall be determined on the basis of number of packing machines found available in the premises of the unit and the retail sale price of the pouches

manufactured with the aid of such packing machines and unless evidence to the contrary is provided to the satisfaction of the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, such machines shall be deemed to have been in operation, from 1<sup>st</sup> February, 2026, or the last five years, whichever is later, and shall be construed as operating packing machines for the purposes of rule 6 and dealt with accordingly.

(3) If the manufacturer fails to furnish recorded CCTV footage to the jurisdictional Additional Commissioner of Central Excise or Joint Commissioner of Central Excise as the case may be, within forty-eight hours, the manufacturer shall be liable to a penalty as per provisions of the Act.

**23. Provisions to apply to notified goods.** - Except as herein provided, all provisions of the Central Excise Rules, 2017, including those relating to maintenance of daily stock account, removal of goods on invoice, filing of returns and recovery of dues shall apply *mutatis mutandis* to the notified goods.

**23. Certain goods to be deemed notified goods.** - Save as otherwise provided in these rules, for the purposes of these rules, all goods shall be deemed to have been manufactured or produced with the aid of a packing machine, if they are cleared from a factory where a packing machine is installed, irrespective of whether it is in use or not, or is in working condition or not.

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

(Dheeraj Sharma)

Under Secretary



**FORM CE DEC-01**

**[See Rule 6 of Chewing Tobacco, Jarda Scented Tobacco and Gutkha Packing Machines (Capacity Determination and Collection of Duty) Rules, 2026]**

**Declaration of machines for the manufacture of notified goods under Section 3A of the Central Excise Act, 1944**

**1. Basic Information**

1.	Central Excise Registration No.	_____
2.	Legal Name	[Auto Fetched from Registration Details]
3.	Trade Name, if any	[Auto Fetched from Registration Details]
4.	Address of the Factory / Premises	[Auto Fetched from Registration Details]
5.	Address of other premises manufacturing the same products	
6.	GSTIN	
7.	Date of Filing	DD / MM / YYYY

**2. Declaration Type (Tick one)**

☐ Initial Declaration (Rule 6(1))

☐ Change in Declaration (Rule 6(3) - Change in parameters)

☐ New Installation / Addition / Commencement of operation of any machine (Rule 6(6))

**3. Details of Notified Goods and Denomination of Retail Sale Prices to be manufactured during the financial year**

*(Refer to Section 3A of the Act)*

Sl. No.	Tariff item	Description of Goods (e.g., Chewing Tobacco)	Brand Name(s)	Denomination of Retail Sale Price
1				
2				

**4. Details of Machines Available**

*(Refer Rule 6 of the specified Rules)*

S l. No.	Ma ke (if ava ilab le)	Mo del No. (if ava ilab le)	Nam e of man uact urer	M ac hin e No.	Ad dre ss of the fac tor y or pre	Da te of pu rch ase	No. of tra cks (onl y for vert ical mac	Ge ar Box Rat io of the Ma chi ne	Rev olut ion Per Min ute of mai n	Nu mb er of Fu nne ls (onl y for	RS P of po uc he s (in Rs )	Nat ure of Pac kin g (e.g ., Pou ch, Pac kin g cap acit y of the mac	Pac kin g cap acit y of eac h tra ck	Tot al pac kin g cap acit y of the mac	Regi strat ion No. of the mac hine	W or kin g sta tus (Y/ N)
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					mi ses		hin es) (as per cert ific ate of Ch art ere d En gin eer)	(as per cert ific ate of Ch art ere d En gin eer)	mot or  (as per cert ific ate of Cha rter ed Eng inee r)	hori zon tal mac hin es) (as per cert ific ate of Ch art ere d En gin eer)		Tin , Co ntai ner)	(Ma xim um No. of pac kag es whi ch can be pac ked for a part icul ar wei ght of pac kag e in a min ute)	hin e for a spe cifi c wei ght of pac kag e to be pac ked in a min ute (Ma xim um Rat ed Spe ed)		
( 1 )	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(1 2)	(13 )	(14)	(15)	(16)	(17 )

**5. Details of Machines Installed out of (4) above**

*(Refer Rule 6 of the specified Rules)*

**Part A: Existing Machines**

S l. No.	Ma ke (if ava ilab le)	Mo del No. (if ava ilab le)	Nam e of man ufactur er	M ac hin e No.	Ad dre ss of the fact or y or pre mi ses	Da te of pu rch ase	No. of tra cks (onl y for vert ical mac hin es)	Ge ar Box Rat io of the Ma chi ne	Rev olut ion Per Min ute of mai n mot or	Nu mb er of Fu nne ls (onl y for hori zon	RS P of po uc he s (in Rs )	Nat ure of Pac kin g (e.g ., Pou ch, Tin ,	Pac kin g cap acit y of eac h tra ck (Ma xim	Tot al pac kin g cap acit y of the mac hin e	Regi strat ion No. of the mac hine	W or kin g sta tus (Y/ N)
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							(as per cert ific ate of Ch art ere d En gin eer)	(as per cert ific ate of Ch art ere d En gin eer)	(as per cert ific ate of Cha rter ed Eng inee r)	tal mac hin es) (as per cert ific ate of Ch art ere d En gin eer)		Co ntai ner)	um No. of pac kag es whi ch can be pac ked for a part icul ar wei ght of pac kag e in a min ute)	for a spe cifi c wei ght of pac kag e to be pac ked in a min ute (Ma xim um Rat ed Spe ed)		
( 1 )	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(1 2)	(13 )	(14)	(15)	(16)	(17 )

**Part B: Newly Added Machines (If applicable)**

S l. No.	Ma ke (if ava ilab le)	Mo del No. (if ava ilab le)	Nam e of man ufact urer	M ac hin e No.	Ad dre ss of the fact or y or pre mi ses	Da te of pu rch ase	No. of tra cks (onl y for vert ical mac hin es) (as per cert ific ate	Ge ar Box Rat io of the Ma chi ne (as per cert ific ate of	Rev olut ion Per Min ute of mai n mot or (as per cert ific ate	Nu mb er of Fu nne ls (onl y for hori zon tal mac hin es)	RS P of po uc he s (in Rs )	Nat ure of Pac kin g (e.g ., Pou ch, Tin , Co ntai ner)	Pac kin g cap acit y of eac h tra ck (Ma xim um No. of pac kag	Tot al pac kin g cap acit y of the mac hin e for a spe cifi c	Regi strat ion No. of the mac hine	W or kin g sta tus (Y/ N)
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							of Ch art ere d En gin eer)	Ch art ere d En gin eer)	of Cha rter ed Eng inee r)	(as per cert ific ate of Ch art ere d En gin eer)			es whi ch can be pac ked for a part icul ar wei ght of pac kag e in a min ute)	wei ght of pac kag e to be pac ked in a min ute (Ma xim um Rat ed Spe ed) (8) * (14)		
( 1 )	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(1 2)	(13 )	(14)	(15)	(16)	(17 )

#### 6. Change in Details (For Declaration under Rule 6(6))

(Enter the serial No. of the machine and the previously given details in table 5 will be auto-fetched. The details in the rows where parameters have been changed may be edited)

S l. N o.	Regist ration No. of the machi ne (Gene rated during submi ssion of PART A in colum n 14)	Locat ion of instal lation	No. of trac ks (only for ver tical mac hines )	Natu re of Pack ing (e.g., Pouc h, Tin, Cont ainer )	Gear Box Rati o of the Mac hine (as certif ied by Char tered Engi neer)	Revo lutio n Per Minu te of main moto r (as certif ied by Char tered Engi neer)	Num ber of Funn els (only for hor iz ontal mach ines) (as certif ied by Char tered	Wei ght of pac kage s whic h can be pac ked on the mac hine (in	RSP of pac kage s pac ked (in Rs)	Pack ing capa city of each track (No. of pack ages whic h can be pack ed for a	Total pack ing capa city of the mach ine for a speci fic weig ht of pack age to be pack	Wor king stat us (Y/ N)	Date of chan ge in any para mete r listed .
--------------------	--	-------------------------------------	--	--	---	--	--	---	---	--	---	--	--

							Engi neer)	gra ms)		partic ular weig ht of pack age in a minu te) (as certif ied by Char tered Engi neer)	ed in a minu te (Max imu m Rate d Spee d)		
( 1 )	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**7. Details of the intimation of the machines furnished to other departments.**

Sl. No.	Date of intimation	Name of Govt. department / any other agency or organisation.	Details of declaration (Proof to be uploaded as pdf)
(1)	(2)	(3)	(4)

**8. Disposal of Packing Machines (To be filed as an amendment)**

Sl. No.	Registration No. of the machine	Date of disposal	Reason of disposal (Supplied/ Condemned)
(1)	(2)	(3)	(4)

**9. Ground plan and details of the part or section of the factory premises intended to be used by manufacturer for manufacture of notified goods of different denomination of retail sale prices and the number of machines intended to be used in each of such part or section. (Details to be uploaded as pdf)**

**10. Details of CCTV surveillance system installed in the premises**

Sl. No.	Date of installation	Number of CCTV cameras installed	Area/Section where installed
(1)	(2)	(3)	(4)

**Documents Uploaded**

1. ☐ Technical Specification Sheet of Machines (Manufacturer's Manual)
2. ☐ Certificate from Chartered Engineer (certifying speed and capacity of the machines)
3. ☐ Layout Plan of the Factory indicating machine locations
4. ☐ Other Department Intimation Declaration
5. ☐ Others: \_\_\_\_\_

#### 11. Verification

I, \_\_\_\_\_ (Name of Authorized Signatory), son/daughter of \_\_\_\_\_, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. I understand that any false declaration is liable for penal action under the Central Excise Act, 1944 and rules made thereunder.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

(Signature)

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

#### FORM CE PMT-01

*[See rule 13(2)]*

#### 1. Manufacturer Details:

Central Excise Registration Number		e-mail address	
Mobile No.		Manufacturer Name	
Address			

#### 2. Challan details

CIN Number	
CIN date	

#### 3. Jurisdiction Details

Commissionerate	
Commissionerate code	
Division	
Division Code	
Range	
Range Code	

**4. Duty Payment Details**

Particulars	Accounting Code	Accounting Code Type	Amount (in Rs.)
Duty			
Interest			
Penalty			
Any other			
Total Amount			

**Total amount (in words):**

**5. Details of Abatement allowed by the Deputy Commissioner/ Assistant Commissioner:**

Sl. No.	Machine Registration No.	Total duty liability for the machine (Rs.)	No. of Days the machine was inoperative in the previous month	Net Abatement Claimed	Order of abatement reference Number*	Order of abatement date
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1						
...						
Total						

- **Order of abatement to be attached.**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

*Place :.....*

*Date :.....:*

*Name of the Manufacturer/ Authorised Signatory  
Designation*

*Signature*

**FORM CE CCE-01**

*[See Rule 6(2)]*

**Certificate of Chartered Engineer**

**1. Details of the Manufacturer**

1. Central Excise Registration No.	_____
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2. Legal Name	_____
3. Trade Name	_____
4. Address of Factory	_____

## 2. Details of Machines Examined

(To be filled by the Chartered Engineer after physical verification of the machines installed at the factory premises)

Sl. No.	Make / Model	Name of Manufacturer	Mach ine No. (Serial No.)	Mach ine Reg. No. (If already assigned by System)	No. of Tracks	Gear Box Ratio of the Machine	Revolut ion Per Minute of main motor	Num ber of Funn els	Packi ng Capac ity of each Track or funnel (pouc hes per minut e)	Total Packin g Capacit y of the Machin e (Maximum Rated Speed) (pouc hes per minute)	Rema rks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1											
2											
3											

## 3. Certification

I hereby certify that:

- I have personally examined the \_\_\_\_ (number) machines listed in the table above at the factory premises of the \_\_\_\_\_ on \_\_\_\_\_ (Date of Inspection).
- The details furnished in the table above, specifically the Maximum Rated Speed (Column 11) is true and correct to the best of my knowledge and belief based on the technical specifications and physical verification of the machines.
- I have verified that the machines are not capable of the production speeds more than that declared herein.
- Nothing has been concealed or misrepresented regarding the capacity of the machines which would impact the liability of duty under the Chewing Tobacco, Jarda Scented Tobacco and Gutkha Packing Machines (Capacity Determination and Collection of Duty) Rules, 2025.

Date: \_\_\_\_\_

Place: \_\_\_\_\_

(Signature of Chartered Engineer)



Name: \_\_\_\_\_

Membership / Registration No.: \_\_\_\_\_

Address: \_\_\_\_\_

Mobile No.: \_\_\_\_\_

Email ID: \_\_\_\_\_

**Instructions for the Chartered Engineer:**

1. **Column 11 (Total Packing Capacity):** This is the **Maximum Rated Speed**. It should be calculated as:  
(Capacity per track or funnel)  $\times$  (Number of tracks or funnel).
2. **Modifications:** If a machine has been modified to alter its speed or capacity, the certificate must reflect the *current* actual maximum capacity, not just the manufacturer's original specification.