

Notification  
No.3/2006-Central Excise (N.T.)

New Delhi, the 1st March 2006.  
10 Phalgun, 1927 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.16/98-Central Excise (N.T.), dated the 2<sup>nd</sup> June, 1998, published in the Gazette of India, Extraordinary, vide number G.S.R.312(E), dated the 2<sup>nd</sup> June, 1998, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby fixes tariff value in respect of the excisable goods, specified in column (1) of the Table below, and falling under tariff item 2106 90 20 or heading 2403 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), equivalent to the amount specified in the corresponding entry in column (2) of the Table aforesaid :-

TABLE

Description of excisable goods (1)	Amount (2)
Pan masala, in retail packages,-	
(1) If retail sale price is not printed on retail pack,-	
(i) containing not exceeding two grams per pack	Re.1.50 per unit pack
(ii) containing more than 2 grams but not exceeding 4 grams per pack	Rs.3.00 per unit pack
(iii) containing more than 4 grams but not exceeding 10 grams per pack	Rs.3.00 +Rs.1.25 per gram or part thereof exceeding 4 grams
(2) If retail sale price is printed on the retail pack	50% of the printed retail sale price

*Explanation 1.*- For the purposes of this notification “retail sale price” means the maximum price at which the excisable 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 such sale.

*Explanation 2.* For the purposes of this notification, “retail package” means a package containing pan masala which is produced, distributed, displayed, delivered or stored for sale through retail sales agencies or other instrumentalities for consumption by an individual or a group of individuals.

[F.No.334/3/2006-TRU]

(Ajay)  
Under Secretary to Government of India