

[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. 02/2026-Central Excise

New Delhi, the 1st February, 2026

G.S.R....(E).-In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on 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. 11/2017-Central Excise, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 793(E), dated the 30th June, 2017, namely:-

In the said notification,-

- (a) in the Table,-
- (i) against Sl. No. 3, in column (3), after item (ii), in the proviso, for the figures “2026”, the figures “2028” shall be substituted;
- (ii) after Sl. No. 9 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"9A.	2711 21 00	Compressed Natural Gas (CNG) when blended with Biogas or Compressed Biogas (CBG) <i>Explanation:-</i> For the purpose of computation of excise duty under this entry, value of such blended Compressed Natural Gas (CNG) shall exclude the value of Biogas or Compressed Biogas (CBG) contained in such blended Compressed Natural Gas (CNG) and the amount of appropriate Central tax, State tax, Union territory tax and Integrated tax, as the case may be, paid on such Biogas or Compressed Biogas (CBG)	14%”;

(b) after Annexure, in the proviso, in item (b), for the figures “2026”, the figures “2028” shall be substituted;

(c) after *Explanation 2*, the following explanation shall be inserted, namely:-

“*Explanation 3*.- For the purpose of goods described in column (3) against serial number 9A of the Table, “appropriate Central tax, State tax, Union territory tax and Integrated tax” means the Central tax, State tax, Union territory tax and Integrated tax leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), respectively. ”.

2. This notification shall come into force on the 2nd day of February, 2026.

[F. No. 334/05/2026-TRU]

(Dheeraj Sharma)
Under Secretary to the Government of India.

Note:- The principal notification No. 11/2017-Central Excise, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 793(E), dated the 30th June, 2017 and was last amended *vide* notification No. 01/2025-Central Excise, dated the 1st February, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i) *vide* number G.S.R. 107 (E), dated the 1st February, 2025.