

ANNEXURE 14A

CHAPTER V

AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS

Agriculture Infrastructure and Development Cess on imported goods.

115. (1) There shall be levied and collected, in accordance with the provisions of this section, for the purposes of the Union, a duty of customs, to be called Agriculture Infrastructure and Development Cess, on the goods specified in the First Schedule to the Customs Tariff Act, 1975, (51 of 1975) (hereinafter referred to as the Customs Tariff Act), being the goods imported into India, at the rate not exceeding the rate of customs duty as specified in the said Schedule, for the purposes of financing the agriculture infrastructure and other development expenditure.

(2) The Central Government may, after due appropriation made by Parliament by law in this behalf, utilise such sums of money of the Agriculture Infrastructure and Development Cess levied under this section for the purposes specified in sub-section (1), as it may consider necessary.

(3) Where the duty is leviable on the goods at any percentage of its value, then, for the purposes of calculating the Agriculture Infrastructure and Development Cess under this section, the value of such goods shall be calculated in the same manner as the value of goods is calculated for the purpose of customs duty under section 14 of the Customs Act, 1962, (52 of 1962).

(4) The Agriculture Infrastructure and Development Cess on imported goods shall be in addition to any other duties of customs chargeable on such goods, under the Customs Act, 1962, (52 of 1962) or any other law for the time being in force.

(5) The provisions of the Customs Act, 1962, (52 of 1962) and the rules and regulations made thereunder, including those relating to assessment, non-levy, short-levy, refund, exemptions, interest, appeals, offences, and penalties shall, as far as may be, apply in relation to the levy and collection of the Agriculture Infrastructure and Development Cess on imported goods as they apply in relation to the levy and collection of duties of customs on such goods under the said Act, or the rules or regulations, as the case maybe.

Agriculture Infrastructure and Development Cess on excisable goods.

116. (1) There shall be levied and collected, in accordance with the provisions of this section, for the purposes of the Union, an additional duty of excise, to be called Agriculture Infrastructure and Development Cess, on the goods specified in the Seventh Schedule (hereinafter referred to as scheduled goods), being the goods manufactured or produced, at the rates specified in column (3) of the said Schedule, for the purposes of financing the agriculture infrastructure and other development expenditure.

(2) The Central Government may, after due appropriation made by Parliament by law in this behalf, utilise such sums of money of the Agriculture Infrastructure and Development Cess levied under this section for the purposes specified in sub-section (1), as it may consider necessary.

(3) The cess leviable under sub-section (1), chargeable on the scheduled goods, shall be in addition to any other duties of excise chargeable on such goods under the Central Excise Act, 1944, (1 of 1944) or any other law for the time being in force.

(4) The provisions of the Central Excise Act, 1944, (1 of 1944) and the rules and the regulations made thereunder, including those relating to assessment, non-levy, short-levy, refund, exemptions, interest, appeals, offences, and penalties shall, as far as may be, apply in relation to the levy and collection of the cess leviable under this section in respect of scheduled goods as they apply in relation to the levy and collection of duties of excise on such goods under the said Act or the rules or regulations, as the case maybe.

THE SEVENTH SCHEDULE

[See section 116 (1)]

Item No	Description of goods	Rate
(1)	(2)	(3)
1.	Motor spirit commonly known as petrol	Rs. 2.50 per litre
2.	High speed diesel	Rs. 4.00 per litre

Effective rate of Agriculture Infrastructure and Development Cess for specified goods.

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with clause 115 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in column (2) of the said Table, from so much of the Agriculture Infrastructure and Development Cess leviable

thereon under the said clause of the Finance Bill, 2021, as is in excess of the amount calculated at the rate specified in column (4) of the said Table.

Table

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	0713 10	All goods	40%
2.	0713 20 10	All goods	30%
3.	0713 20 20	All goods	50%
4.	0713 20 90	Chick Peas (Garbanzos)	50%
5.	0713 40 00	Lentil (Mosur)	20%
6.	0808 10 00	All goods	35%
7.	1511 10 00	All goods	17.5%
8.	1507 10 00, 1512 11 10	All goods	20%
9.	2204, 2205, 2206, 2008	All goods	100%
10.	2701, 2702, 2703	All goods	1.5%
11.	3102 10 00, 3102 30 00	All goods	5%
12.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	5%
13.	3105 30 00	Diammonium phosphate, for use as manure or for the production of complex fertilisers	5%
14.	5201	All goods	5%
15.	7106 or 98	Silver, including silver dore	2.5%
16.	7108 or 98	Gold, including gold dore	2.5%
17.	Any Chapter	All goods other than goods mentioned against serial numbers 1 to 16 above.	Nil
18.	Any Chapter	All goods on which exemption from basic customs duty is claimed and allowed under the advance authorisation.	Nil
19.	Any Chapter	All goods on which exemption from basic customs duty is claimed and allowed under the notifications, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), mentioned in the ANNEXURE.	Nil

ANNEXURE

Details of Notifications

S. No.	(2)
(1)	(2)
1.	Notification No. 74/2005-Customs, dated the 22nd July, 2005 vide number G.S.R. 499(E), dated the 22nd July, 2005.
2.	Notification No. 10/2008-Customs, dated the 15th January, 2008 vide number G.S.R. 33(E), dated the 15th January, 2008.
3.	Notification No. 152/2009-Customs, dated the 31st December, 2009 vide number G.S.R. 943(E), dated the 31st December, 2009.
4.	Notification No. 46/2011-Customs, dated the 1st June, 2011 vide number G.S.R. 423(E), dated the 1st June, 2011.
5.	Notification No. 53/2011-Customs, dated the 1st July, 2011 vide number G.S.R. 499(E), dated the 1st July, 2011.
6.	Notification No. 69/2011-Customs, dated the 29th July, 2011 vide number G.S.R. 593(E), dated the 29th July, 2011.
7.	Notification No. 52/2003-Customs, dated the 31st March, 2003 vide number G.S.R. 274(E), dated the 31st March, 2003.
8.	Notification No. 3/57-Customs, dated the 8th January, 1957 vide number G.S.R. 98 (E), dated the 08th January, 1957.

2. This notification shall come into force on the 2nd February, 2021.

[Notification No. 11/2021-Cus., dated 1-2-2021.]

Petrol - Blended Petrol - Exemption from Agriculture Infrastructure and Development Cess

In exercise of the powers conferred by section 5A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Central Excise Act) read with clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table and falling within the Chapter, heading or sub-heading or tariff item of the Fourth Schedule to the Excise Act, as specified in the corresponding entry in column (2) of the said Table, from so much of the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable thereon under the aforesaid clause 116 of the Finance Bill, 2021, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table:

Table

S. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	2710	5% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 95% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 5% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification 2796.	Nil
2.	2710	10% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 90% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 10% ethanol on Nil which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid and; (ii) conforming to the Bureau of Indian Standards specification 2796.	Nil
3.	2710 12 42	20% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 80% motor spirit (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 20% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification 17021.	Nil
4.	2710 12 49	15% methanol blended petrol that is a blend,- (i) consisting of motor spirit (commonly known as petrol), on which the appropriate duties of excise have been paid and of methanol and co-solvents on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (ii) conforming to the Bureau of Indian Standards specification 17076.	Nil