

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 1st 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 Secy.

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)

Sl. No.	Make (if available)	Model No. (if available)	Name of manufacturer	Machine No.	Address of the factory or premises	Date of purchase	No. of tracks (only for vertical machines) (as per certificate of Chartered Engineer)	Gear Box Ratio of the Machine (as per certificate of Chartered Engineer)	Revolution Per Minute of main motor (as per certificate of Chartered Engineer)	Number of Funnels (only for horizontal machines) (as per certificate of Chartered Engineer)	RSP of pouches (in Rs)	Nature of Packing (e.g., Pouch, Tin, Container)	Packing capacity of each track (Maximum No. of packages which can be packed for a particular weight of package in a minute)	Total packing capacity of the machine for a specific weight of package to be packed in a minute (Maximum Rated Speed)	Registration No. of the machine	Working status (Y/N)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(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

Sl. No.	Make (if available)	Model No. (if available)	Name of manufacturer	Machine No.	Address of the factory or premises	Date of purchase	No. of tracks (only for vertical machines) (as per certificate of Chartered Engineer)	Gear Box Ratio of the Machine (as per certificate of Chartered Engineer)	Revolution Per Minute of main motor (as per certificate of Chartered Engineer)	Number of Funnels (only for horizontal machines) (as per certificate of Chartered Engineer)	RSP of pouches (in Rs)	Nature of Packing (e.g., Pouch, Tin, Container)	Packing capacity of each track (Maximum No. of packages which	Total packing capacity of the machine for a specific weight of package	Registration No. of the machine	Working status (Y/N)
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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)

Sl. No.	Registration No. of the machine (Generated during submission of PART A in column 14)	Location of installation	No. of tracks (only for vertical machines)	Nature of Packing (e.g., Pouch, Tin, Container)	Gear Box Ratio of the Machine (as certified by Chartered Engineer)	Revolution Per Minute of main motor (as certified by Chartered Engineer)	Number of Funnel s (only for horizontal machines) (as certified by Chartered Engineer)	Weight of packages which can be packed on the machine (in grams)	RSP of packages packed (in Rs)	Packing capacity of each track (No. of packages which can be packed for a particular weight of package in a minute) (as certified by Chartered Engineer)	Total packing capacity of the machine for a specific weight of package to be packed in a minute (Maximum Rated Speed)	Working status (Y/N)	Date of change in any parameter listed.
(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.	_____
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	Machine No. (Serial No.)	Machine Reg. No. (If already assigned by System)	No. of Tracks	Gear Box Ratio of the Machine	Revolution Per Minute of main motor	Number of Funnels	Packing Capacity of each Track or funnel (pouches per minute)	Total Packing Capacity of the Machine (Maximum Rated Speed) (pouches per minute)	Remarks
(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:

- Column 11 (Total Packing Capacity):** This is the **Maximum Rated Speed**. It should be calculated as: (Capacity per track or funnel) × (Number of tracks or funnel).
- 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.