October 31, 2026

CBIC

Petrol export levy cut to nil; diesel up to ₹11.5, ATF to ₹11

Notifications No. 55 and 56/2026-Central Excise set special additional excise duty on exported petrol at nil, diesel ₹11.5 and ATF ₹11 a liter from October 31, 2026.

THE MINISTRY OF FINANCE (Department of Revenue) issued Notification No. 55/2026-Central Excise, G.S.R. 963(E), and Notification No. 56/2026-Central Excise, G.S.R. 964(E), both dated October 31, 2026. Both were published that day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 862, and each comes into force on the date of its publication in the Official Gazette. The Central Government issues them under Section 5A of the Central Excise Act, 1944, read with Section 147 of the Finance Act, 2002, stating that it is satisfied this is necessary in the public interest. Both carry F. No. 190349/13/2026-TRU and are signed by Dheeraj Sharma, Under Secretary.

KEY FACTS

AUTHORITY

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Ministry of Finance (Department of Revenue)

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Notification No. 55/2026-Central Excise, G.S.R. 963(E), and Notification No. 56/2026-Central Excise, G.S.R. 964(E)



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Notification No. 55/2026-Central Excise amends the Table of Notification No. 06/2026-Central Excise, dated March 26, 2026 (G.S.R. 205(E)). The column (4) entry becomes "Nil" against serial number 1 and "Rs. 11.5 per litre" against serial number 2. Notification No. 56/2026-Central Excise amends the Table of Notification No. 08/2026-Central Excise of the same date (G.S.R. 207(E)): against serial number 1, it becomes "Rs. 11 per litre". Neither reproduces the entries it replaces. Their notes name the last amendments before them: No. 54/2026-Central Excise of October 15, 2026 (G.S.R. 894(E)) and No. 53/2026-Central Excise of September 30, 2026 (G.S.R. 855(E)). No. 54/2026 had set "Rs. 2.5 per litre" and "Rs. 8.5 per litre" from October 16, 2026, and No. 53/2026 "Rs. 10.5 per litre" from October 1, 2026.

Neither notification names the goods or the duty; the principal notifications do. No. 06/2026-Central Excise lists two goods in its Table, both under 2710. It exempts them from so much of the Special Additional Excise Duty leviable under section 147 read with the Eighth Schedule to the Finance Act, 2002, as is in excess of the amount calculated at the rate in column (4). Serial number 1 is "Motor spirit, commonly known as petrol." and serial number 2 is "High speed diesel oil." Its paragraph 2 says that nothing in it applies to goods other than goods cleared for export, or to exports by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh, Sri Lanka, Maldives and Mauritius. Notification No. 32/2026-Central Excise of June 30, 2026 added Maldives and Mauritius to that list.

No. 08/2026-Central Excise sets the duty the same way for one entry, serial number 1, "Aviation Turbine Fuel" under 2710, and has no export clause of its own. Notification No. 09/2026-Central Excise of the same date exempts Aviation Turbine Fuel from the whole of the Special Additional Excise Duty. It says that nothing in it applies to goods cleared for export, other than exports by Public Sector Oil Companies to the same six countries. Notification No. 33/2026-Central Excise of June 30, 2026 added Maldives and Mauritius to its list. CBIC's notification list describes No. 08/2026-Central Excise as prescribing an effective rate of the duty on Aviation Turbine Fuel "when cleared for exports".

The notifications give no reason beyond the public interest and set no end date for the new entries. They do not change the goods, the export conditions or any other part of the principal

notifications, and they make no provision for goods cleared before October 31, 2026. CBIC's list of 2026 Central Excise notifications, read November 1, 2026, had not yet posted either one; its newest was No. 54/2026-Central Excise.

Issued by	Ministry of Finance (Department of Revenue)
Document	Notification No. 55/2026-Central Excise, G.S.R. 963(E), and Notification No. 56/2026-Central Excise, G.S.R. 964(E)
Dated	October 31, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 862, October 31, 2026 (CG-DL-E-31102026-277559)
Takes effect	On publication in the Official Gazette; the Gazette is dated October 31, 2026
Amends	Notification No. 06/2026-Central Excise (G.S.R. 205(E)) and Notification No. 08/2026-Central Excise (G.S.R. 207(E)), both dated March 26, 2026
Duty	Special Additional Excise Duty, under section 147 read with the Eighth Schedule to the Finance Act, 2002
Applies to	Petrol and high speed diesel oil cleared for export, other than exports by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh, Sri Lanka, Maldives and Mauritius (No. 06/2026); Aviation Turbine Fuel (No. 08/2026)
Petrol (No. 06/2026, serial number 1)	"Nil", was "Rs. 2.5 per litre"
High speed diesel oil (No. 06/2026, serial number 2)	"Rs. 11.5 per litre", was "Rs. 8.5 per litre"
Aviation Turbine Fuel (No. 08/2026, serial number 1)	"Rs. 11 per litre", was "Rs. 10.5 per litre"
Legal basis	Section 5A, Central Excise Act, 1944, read with Section 147, Finance Act, 2002
File number	F. No. 190349/13/2026-TRU
Signed by	Dheeraj Sharma, Under Secretary

Column (4) entries changed on October 31, 2026, as printed

Notification	Principal notification	Serial number	Goods (principal notification)	Entry before (set by)	Entry from October 31, 2026

55/2026-Central Excise	06/2026-Central Excise	1	Motor spirit, commonly known as petrol	"Rs. 2.5 per litre" (54/2026-Central Excise, from October 16, 2026)	"Nil"
55/2026-Central Excise	06/2026-Central Excise	2	High speed diesel oil	"Rs. 8.5 per litre" (54/2026-Central Excise, from October 16, 2026)	"Rs. 11.5 per litre"
56/2026-Central Excise	08/2026-Central Excise	1	Aviation Turbine Fuel	"Rs. 10.5 per litre" (53/2026-Central Excise, from October 1, 2026)	"Rs. 11 per litre"

The notification (PDF, 1.2 MB)

Source: Gazette of India, CG-DL-E-31102026-277559.

Checked against the official copy on November 1, 2026.

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Read online: indusdesk.com/customs/insights/petrol-export-levy-cut-to-nil-diesel-up-to-inr-11-5-atf-to-inr-11/