

Central Excise Tariff Act, 1985**Chapter 24 - Tobacco and Manufactured Tobacco Substitutes****CHAPTER 24****TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES****NOTES**

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.
3. In relation to products of heading 2401 or 2402 or 2403, ¹⁸[labelling or relabelling of containers or repacking] from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.
4. In this Chapter, "Pan masala containing tobacco", commonly known as 'gutkha' or by any other name, included in tariff item 2403 99 90, means any preparation containing betel-nuts and tobacco and any one or more of the following ingredients, namely:-
 - (i) lime; and
 - (ii) kattha (catechu),
 whether or not containing any other ingredients, such as cardamom, copra and menthol.

SUPPLEMENTARY NOTES

For the purposes of this Chapter:

- (1) "tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.
- (2) "cut-tobacco" means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine-rolled cigarettes.
- (3) "smoking mixtures for pipes and cigarettes" of sub-heading 2403 10 does not cover " Gudaku".

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2401		UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	---	Tobacco, not stemmed or stripped :		
2401 10 10	---	Flue cured virginia tobacco	kg.	<u>1</u> [21[50%]]
2401 10 20	---	Sun cured country (natu) tobacco	kg.	<u>1</u> [21[50%]]
2401 10 30	---	Sun cured virginia tobacco	kg.	<u>1</u> [21[50%]]
2401 10 40	---	Burley tobacco	kg.	<u>1</u> [21[50%]]
2401 10 50	---	Tobacco for manufacture of biris, not stemmed	kg.	<u>1</u> [21[50%]]
2401 10 60	---	Tobacco for manufacture of chewing tobacco	kg.	<u>1</u> [21[50%]]
2401 10 70	---	Tobacco for manufacture of cigar and cheroot	kg.	<u>1</u> [21[50%]]
2401 10 80	---	Tobacco for manufacture of hookah tobacco	kg.	<u>1</u> [21[50%]]
2401 10 90	---	Other	kg.	<u>1</u> [21[50%]]
2401 20	-	Tobacco, partly or wholly stemmed or stripped :		
2401 20 10	---	Flue cured virginia tobacco	kg.	<u>1</u> [21[50%]]
2401 20 20	---	Sun cured country (natu) tobacco	kg.	<u>1</u> [21[50%]]
2401 20 30	---	Sun cured virginia tobacco	kg.	<u>1</u> [21[50%]]

2401 20 40	---	Burley tobacco	kg.	1 [21[50%]]
2401 20 50	---	Tobacco for manufacture of biris	kg.	1 [21[50%]]
2401 20 60	---	Tobacco for manufacture of chewing tobacco	kg.	1 [21[50%]]
2401 20 70	---	Tobacco for manufacture of cigar and cheroot	kg.	1 [21[50%]]
2401 20 80	---	Tobacco for manufacture of hookah tobacco	kg.	1 [21[50%]]
2401 20 90	---	Other	kg.	1 [21[50%]]
2401 30 00	-	Tobacco refuse	kg.	1 [21[50%]]
2402		CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
2402 10	-	Cigars, cheroots and cigarillos, containing tobacco :		
2402 10 10	---	Cigar and cheroots	Tu	22[10% or Rs. 1227 per thousand, whichever is higher]
2402 10 20	---	Cigarillos	Tu	22[10% or Rs. 1227 per thousand, whichever is higher]
2402 20	-	Cigarettes, containing tobacco :		
2402 20 10	---	Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	23[Rs. 509 per thousand]
2402 20 20	---	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	24[Rs. 1218 per thousand]
2402 20 30	---	25[Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 60 millimetres]	Tu	26[Rs. 509 per thousand]
2402 20 40	---	27[Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 60 millimetres but not exceeding 70 millimetres]	Tu	28[Rs. 809 per thousand]
2402 20 50	---	29[Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres]	Tu	30[Rs. 1218 per thousand]
31[2402 20 60	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Tu	Rs.1624 per thousand]
2402 20 90	---	Other	Tu	32[Rs. 1948 per thousand]
2402 90	-	Other:		
2402 90 10	---	Cigarettes of tobacco substitutes	Tu	33[Rs. 1258 per thousand]
2402 90 20	---	Cigarillos of tobacco substitutes	Tu	34[10% or Rs. 1473 per thousand, whichever is higher]
2402 90 90	---	Other	Tu	35[10% or Rs. 1473 per thousand, whichever is higher]
2403		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES		

2403 10	-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :		
2403 10 10	---	Hookah or gudaku tobacco	kg.	36 [60%]
2403 10 20	---	Smoking mixtures for pipes and cigarettes	kg.	37 [360%]
	---	Biris:		
2403 10 31	----	Other than paper rolled biris, manufactured without the aid of machine	Tu	9 [Rs. 12 per thousand]
2403 10 39	----	Other	Tu	10 [Rs.30 per thousand]
2403 10 90	---	Other	kg.	38 [40%]
	-	Other :		
2403 91 00	--	"Homogenised" or "reconstituted" tobacco	kg.	39 [60%]
2403 99	--	Other :		
2403 99 10	---	Chewing tobacco	kg.	40 [60%]
2403 99 20	---	Preparations containing chewing tobacco	kg.	40 [60%]
2403 99 30	---	Jarda scented tobacco	kg.	40 [60%]
2403 99 40	---	Snuff	kg.	40 [60%]
2403 99 50	---	Preparations containing snuff	kg.	40 [60%]
2403 99 60	---	Tobacco extracts and essence	kg.	40 [60%]
2403 99 70	---	Cut-tobacco	kg.	41 [Rs.60 per kg]
2403 99 90	---	Other	kg.	42 [60%]

1. Substituted for "26%" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.
2. Substituted for "Rs. 115 per thousand" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.
3. Substituted for "Rs. 390 per thousand" by the sixth schedule of the Finance Act, 2006.
4. Substituted for "Rs. 580 per thousand" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.
5. Substituted for "Rs.945 per thousand" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.
6. Substituted for "Rs.1,260 per thousand" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.
7. Substituted for "Rs.1,545 per thousand" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.
8. Substituted for "34%" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.
9. Substituted for "Rs.6 per thousand" by the sixth schedule of the Finance Act, 2006.
10. Substituted for "Rs.15 per thousand" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.
11. Substituted for "²Rs. 125 per thousand" by the Finance Act, 2007.
12. Substituted for "³Rs. 415 per thousand" by the Finance Act, 2007.
13. Substituted for "⁴Rs. 620 per thousand" by the Finance Act, 2007.
14. Substituted for "⁵Rs.1,005 per thousand" by the Finance Act, 2007.
15. Substituted for "⁶Rs.1,340 per thousand" by the Finance Act, 2007.
16. Substituted for "⁷Rs.1,645 per thousand" by the Finance Act, 2007.
17. Substituted for "Rs.1,000 per thousand" by the Finance Act, 2007.
18. Substituted by Notification No : .11/2008 dated 01.03.08 for the words labelling or relabelling of containers and repacking.
19. Substituted by the Finance Act, 2008 for the entry "¹¹[Rs. 133 per thousand]".
20. Substituted by the Finance Act, 2008 for the entry "¹²[Rs. 441 per thousand]"
21. Substituted by the Finance Act, 2010 for the following: "42%"

22. Substituted by the Finance Act, 2010 for the following: "16%".
 23. Substituted by the Finance Act, 2010 for the following: "¹⁹[Rs. 659 per thousand]".
 24. Substituted by the Finance Act, 2010 for the following: "²⁰ [Rs.1068 per thousand]"
 25. Substituted by the Finance Act, 2010 for the following: "Filter cigarettes of length (including the length of the filter, the length of filter Being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres".
 26. Substituted by the Finance Act, 2010 for the following: "¹³[Rs. 659 per thousand]".
 27. Substituted by the Finance Act, 2010 for the following: Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres."
 28. Substituted by the Finance Act, 2010 for the following: "¹⁴[Rs.1,068 per thousand]"
 29. Substituted by the Finance Act, 2010 for the following: "Filter cigarettes of length (including the length of the filter, the length of filter Being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres."
 30. Substituted by the Finance Act, 2010 for the following: "¹⁵[Rs.1,424 per thousand]".
 31. Inserted by the Finance Act, 2010.
 32. Substituted by the Finance Act, 2010 for the following: "¹⁶[Rs.1,748 per thousand]".
 33. Substituted by the Finance Act, 2010 for the following: "¹⁷[Rs.1,058 per thousand]"
 34. Substituted by the Finance Act, 2010 for the following: "16%"
 35. Substituted by the Finance Act, 2010 for the following: "16%"
 36. Substituted by the Finance Act, 2010 for the following: "⁸ [50%]"
 37. Substituted by the Finance Act, 2010 for the following: "300%"
 38. Substituted by the Finance Act, 2010 for the following: "34%"
 39. Substituted by the Finance Act, 2010 for the following: "⁸ [50%]"
 40. Substituted by the Finance Act, 2010 for the following: "⁸ [50%]"
 41. Substituted by the Finance Act, 2010 for the following: "Rs.50 per kg."
 42. Substituted by the Finance Act, 2010 for the following: "⁸ [50%]"
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