

**Central Excise Tariff (Amendment) Act, 2004**

**Appendix VI - Additional Duty of Excise (Pan Masala and Certain Tobacco Products)**

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Appendix VI

**ADDITIONAL DUTY OF EXCISE (PAN MASALA AND CERTAIN TOBACCO PRODUCTS).**

Clause 85 of the Finance Bill 2005: (1) In the case of goods specified in the Seventh Schedule, being goods produced or manufactured in India, there shall be levied and collected for the purposes of the Union, by surcharge, an additional duty of excise, at the rates specified in the said Schedule.

(2) The additional duty of excise referred to in sub-section (1) shall be in addition to any other duty of excise chargeable on such goods under the Central Excise Act or any other law for the time being in force.

(3) The provisions of the Central Excise Act and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the additional duty of excise leviable under this section in respect of goods specified in the Seventh Schedule as they apply in relation to the levy and collection of the duty of excise on such goods under the Central Excise Act or, as the case may be, the rules made thereunder.

**THE SEVENTH SCHEDULE of the Finance Bill, 2005**

(See section 85)

**NOTES**

1. In this Schedule, "heading", "sub-heading", "tariff item" and "Chapter" mean respectively a heading, sub-heading, tariff item and Chapter in the First Schedule to the Central Excise Tariff Act.
2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

Tariff item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2106 90 20	Pan masala	kg.	10%
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	Tobacco, not stemmed or stripped:		
2401 10 10	Flue cured Virginia tobacco	kg.	10%

2401 10 20	Sun cured country (natu) tobacco	kg.	10%
2401 10 30	Sun cured Virginia tobacco	kg.	10%
2401 10 40	Burley tobacco	kg.	10%
2401 10 50	Tobacco for manufacture of biris, not stemmed	kg.	10%
2401 10 60	Tobacco for manufacture of chewing tobacco	kg.	10%
2401 10 70	Tobacco for manufacture of cigar and cheroot	kg.	10%
2401 10 80	Tobacco for manufacture of hookah tobacco	kg.	10%
2401 10 90	Other	kg.	10%
	Tobacco partly or wholly stemmed or stripped:		
2401 20 10	Flue cured Virginia tobacco	kg.	10%
2401 20 20	Sun cured country (natu) tobacco	kg.	10%
2401 20 30	Sun cured Virginia tobacco	kg.	10%
2401 20 40	Burley tobacco	kg.	10%
2401 20 50	Tobacco for manufacture of biris, not stemmed	kg.	10%
2401 20 60	Tobacco for manufacture of chewing tobacco	kg.	10%
2401 20 70	Tobacco for manufacture of cigar and cheroot	kg.	10%
2401 20 80	Tobacco for manufacture of hookah tobacco	kg.	10%
2401 20 90	Other	kg.	10%
2401 30 00	Tobacco refuse	kg.	10%
2402	<b>CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES</b>		
2402 10	Cigars, cheroots and cigarillos, containing tobacco:		
2402 10 10	Cigars and cheroots	Tu	10%
2402 10 20	Cigarillos	Tu	10%
2402 20	Cigarettes containing tobacco:		
2402 20 10	Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs.15 per thousand

2402 20 20	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	Rs.45 per thousand
2402 20 30	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	Tu	Rs.70 per thousand
2402 20 40	-- 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	Rs. 110per thousand
2402 20 50	-- 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. 145 per thousand
2402 20 90	Other	Tu	Rs. 180 per thousand
2402 90	Other:		
2403	<b>OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO, TOBACCO EXTRACTS AND ESSENCES</b>		
2403 10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403 10 10	Hookah or gudaku tobacco bearing a brand name	kg.	10%
2403 10 20	Smoking mixtures for pipes and cigarettes	kg.	10%
2403 10 90	Other	kg.	10%
	Other:		
2403 91 00	"Homogenised" or "reconstituted" tobacco	kg.	10%
2403 99	Other:		
2403 99 10	Chewing tobacco	kg.	10%
2403 99 20	Preparations containing chewing tobacco	kg.	10%
2403 99 30	Jarda scented tobacco	kg.	10%
2403 99 40	Snuff	kg.	10%
2403 99 50	Preparations containing snuff	kg.	10%
2403 99 60	Tobacco extracts and essence	kg.	10%
2403 99 70	Cut tobacco	kg.	Rs. 5 per kg.
2403 99 90	Other	kg.	10%

Exemption to goods from Additional duty of excise leviable under sub-clause (1) of clause 85 of Finance Bill, 2005.

In exercise of the powers conferred by sub-section (1) of section 5 A of the Central Excise Act, 1944 (1 of 1944) read with sub-clause (3) of clause 85 of the Finance Bill, 2005, the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (3) of the Table below, falling within heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005) and specified in the corresponding entry in column (2) of the said Table, from so much of the additional duty of excise leviable under sub-clause (1) of clause 85 of the said Finance Bill, 2005, 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.	Heading or sub-heading or tariff item	Description of goods	Rate of additional duty of excise
(1)	(2)	(3)	(4)
1.	2106 90 20	Pan masala (not containing tobacco)	5.5%
2.	2401	Un-manufactured tobacco and tobacco refuse, bearing a brand name	4.2%
3.	2401	Un-manufactured tobacco and tobacco refuse, not bearing brand name	Nil
4.	2402 10 10	Cigars and cheroots of tobacco	1.6%
5.	2402 10 20	Cigarillos of tobacco	1.6%
6.	2402 90 90	Other	1.6%
7.	2403 10 10	Hookah or gudaku tobacco, bearing a brand name	6.0%
8.	2403 10 10	Hookah or gudaku tobacco, not bearing a brand name	Nil
9.	2403 10 90	Other smoking tobacco, bearing a brand name	6.0%
10.	2403 10 90	Other smoking tobacco, not bearing a brand name	Nil
11.	2403 91 00	"Homogenised" or "reconstituted" tobacco, bearing a brand name	6.0%
12.	2403 91 00	"Homogenised" or "reconstituted" tobacco, not bearing a brand name	Nil
13.	2403 99 10	Chewing tobacco	6.0%
14.	2403 99 20	Preparations containing chewing tobacco	6.0%
15.	2403 99 30	Jarda Scented tobacco	6.0%
16.	2403 99 40	Snuff	6.0%
17.	2403 99 50	Preparations containing snuff	6.0%
18.	2403 99 60	Tobacco extracts and essence, bearing a brand name	6.0%
19.	2403 99 60	Tobacco extracts and essence, not bearing a brand name	Nil
20.	2403 99 90	Pan masala containing tobacco 'gutkha'	6.0%
21.	2403 99 90	All goods, bearing a brand name	6.0%
22.	2403 99 90	All goods, not bearing a brand name (other than pan masala containing tobacco)	Nil

Explanation.- For the purposes of this notification, 'brand name or trade name' means a brand name or trade 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.

[Notfn. No. 6/05-CE., dt. 1.3.2005]

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