

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 24

Tobacco and Manufactured Tobacco Substitutes

Note.

This Chapter does not cover medicinal cigarettes (Chapter 30).

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 240310 does not cover "Gudaku".

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ Note on Cess Leviable

See Appendix-I for Cess leviable on manufactured biris, unmanufactured tobacco and tobacco under this Chapter.

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2401	Unmanufactured tobacco; Tobacco refuse										<i>CVD: Un-manufactured tobacco or tobacco refuse, other than bearing a brand name - Nil by 3/2005-CE dated 24.02.05</i>
2401 10	- Tobacco, not stemmed or stripped:										
2401 10 10	--- Flue cured virginia tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 10 20	--- Suncured country (natu) tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 10 30	--- Sun cured virginia tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 10 40	--- Burley tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 10 50	--- Tobacco for manufacture of bidis, not stemmed	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 10 70	--- Tobacco for manufacture of cigar & cheroots	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 10 90	--- Other	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 20	- Tobacco, partly or wholly stemmed or stripped:										
2401 20 10	--- Flue cured virginia tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 20 20	--- Suncured country (natu) tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 20 30	--- Sun cured virginia tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 20 40	--- Burley tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 20 50	--- Tobacco for manufacture of bidis	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 20 70	--- Tobacco for manufacture of cigar and cheroots	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>

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2401 20 90	--- Other	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2401 30 00	- Tobacco refuse	kg.	30.00	30.00	---	0	50.0	2.91	99.859	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
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	60.00	60.00	---	0	10% or Rs. 1227/1000 whichever is higher			Free	<i>Exemption: CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.11; CVD on Hand Rolled Cherrots with per cherrot retail sale price equivalent not exceeding Rs.3 is 10% by Ntfn 3/2006-CE dated 01.03.2006; Sl. No. 32B. ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2402 10 20	--- Cigarillos	Tu	60.00	60.00	---	0	10% or Rs. 1227/1000 whichever is higher			Free	<i>Exemption: CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.11; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
2402 20	- Cigarettes containing tobacco:										
2402 20 10	--- Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	30.00	30.00	---	0	Rs. 669 per thousand			Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD includes NCCD + Health Cess</i>
2402 20 20	--- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	30.00	30.00	---	0	Rs. 1473 per thousand			Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD includes NCCD + Health Cess</i>
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 60 millimetres	Tu	30.00	30.00	---	0	Rs. 669 per thousand			Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD includes NCCD + Health Cess. [The description of this item is substituted vide The Finance Bill, 2010]</i>
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 60 millimetres but not exceeding 70 millimetres	Tu	30.00	30.00	---	0	Rs. 969 per thousand			Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD includes NCCD + Health Cess. [The description of this item is substituted vide The Finance Bill, 2010]</i>
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 70 millimetres but not exceeding 75 millimetres	Tu	30.00	30.00	---	0	Rs. 1473 per thousand			Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD includes NCCD + Health Cess. [The description of this item is substituted vide The Finance Bill, 2010]</i>
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	30.00	30.00	---	0	Rs. 1959 per thousand			Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD includes NCCD + Health Cess. [The item is inserted vide The Finance Bill, 2010]</i>
2402 20 90	--- Other	Tu	30.00	30.00	---	0	Rs. 2163 per thousand			Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD includes NCCD + Health Cess</i>
2402 90	- Other:										
2402 90 10	--- Cigarettes of tobacco substitutes	Tu	30.00	30.00	---	4	Rs. 1408 per thousand			Free	<i>CVD includes NCCD + Health Cess</i>

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2402 90 20	--- Cigarillos of tobacco substitutes	Tu	30.00	30.00	---	4	10% or Rs. 1473/1000 which- ever is higher			Free	CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.11
2402 90 90	--- Other	Tu	30.00	30.00	---	0	10% or Rs. 1473/1000 which- ever is higher			Free	Exemption: CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.11; ACD by Ntfn 20/06-Cus. dated 01.03.2006
2403	Other manufactured tobacco and manufactured tobacco substitutes; "Homogenised" or "reconstituted" tobacco; Tobacco extracts and es- sences										
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:										
2403 10 10	--- Hookah/ gooduku tobacco	kg.	30.00	30.00	---	0	60	3.31	113.650	Free	CVD: Tobacco, used for smoking through 'hookah' or 'chilam', commonly known as 'hookah' tobacco or 'gu- daku' - 10% by 3/2006-CE dated 01.03.2006; CVD on all goods hokkah or gudaku tobacco not bearing a brand name is NIL by Ntfn 3/2006- CE dated 01.03.2006. Ex- emption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2403 10 20	--- Smoking mixtures for pipes and cigarettes --- Biris:	kg.	30.00	30.00	---	0	355	15.16	520.505	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006 CVD: Biris as specified - Nil by 3/2006-CE dated 01.03.2006
2403 10 31	---- Other than paper rolled biris, manu- factured without the aid of machine	Tu	30.00	30.00	---	0	Rs. 8 per thousand			Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD by Ntfn 3/2006-CE dated 01.03.2006
2403 10 39	---- Other	Tu	30.00	30.00	---	0	Rs. 19 per thousand			Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD by Ntfn 3/2006-CE dated 01.03.2006
2403 10 90	--- Other	kg.	30.00	30.00	---	0	40	2.51	86.067	Free	Exemption: CVD on Smok- ing tobacco not bearing a brand name is 10% by 3/2006-CE dated 01.03.2006; ACD by Ntfn 20/06-Cus. dated 01.03.2006
2403 91 00	- Other: -- "Homogenised" or "reconstituted" tobacco	kg.	30.00	30.00	---	4	60	3.31	122.196	Free	CVD: All goods not bearing a brand name is Nil by 3/2006-CE dated 01.03.2006;
2403 99	-- Other:										
2403 99 10	--- Chewing tobacco	kg.	30.00	30.00	---	0	60	3.31	113.650	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2403 99 20	--- Preparations containing chewing tobacco	kg.	30.00	30.00	---	0	60	3.31	113.650	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2403 99 30	--- Jarda scented tobacco	kg.	30.00	30.00	---	0	60	3.31	113.650	Free	MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008. Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2403 99 40	--- Snuff	kg.	30.00	30.00	---	0	60	3.31	113.650	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2403 99 50	--- Preparations containing snuff	kg.	30.00	30.00	---	0	60	3.31	113.650	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2403 99 60	--- Tobacco extracts and essence	kg.	30.00	30.00	---	4	60	3.31	122.196	Free	
2403 99 70	--- Cut tobacco	kg.	30.00	30.00	---	0	Rs. 65 per kg.			Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006

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2403 99 90	--- Other	kg.	30.00	30.00	---	0	80	4.11	141.234	Free	CVD on specified tobacco is 10% by Ntfn 3/2006-CE dated 01.03.2006 Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.