

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

1.- For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
24.01		Unmanufactured tobacco; tobacco refuse.																		
	2401.10.00	- Tobacco, not stemmed/stripped	kg										75%	15%	7.5%	2%	30%			
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg										75%	15%	7.5%	2%	30%			
	2401.30.00	- Tobacco refuse	kg										75%	15%	7.5%	2%	30%			
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.																		
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg										Rs.1,600/= per kg net weight	15%	Ex	2%	Rs.6,000/= per kg net weight	Rs.7,000/- per kg (net weight)		
	2402.20.00	- Cigarettes containing tobacco :																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	2402.20.10	--- Beedies	kg											75% or Rs.4000/= per kg gross weight	15%	7.5%	2%	30%		
	2402.20.20	--- Cigarettes, each not exceeding 60 mm in length	kg											125%	15%	Ex	Ex	30%	Rs.11,675/= per 1000 cigarettes	
	2402.20.30	--- Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	kg											125%	15%	Ex	Ex	30%	Rs.17,375/= per 1000 cigarettes	
	2402.20.40	--- Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	kg											125%	15%	Ex	Ex	30%	Rs.20,500/= per 1000 cigarettes	
	2402.20.50	--- Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	kg											125%	15%	Ex	Ex	30%	Rs.30,500/= per 1000 cigarettes	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF							
	2402.20.60	---	Cigarettes, each exceeding 84 mm in length	kg										125%	15%	Ex	Ex	30%	Rs.34,250/= per 1000 cigarettes	
	2402.90.00	-	Other	kg										250% or Rs.1,600/= per kg gross weight	15%	7.5%	2%	30%		
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (+).																	
		-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :																	
	2403.11.00	--	Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg										250% or Rs.1,600/= per kg gross weight	15%	7.5%	2%	30%		
	2403.19.00	--	Other :																	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF							
	2403.19.10	---	Pipe tobacco	kg										250% or Rs.1,600/= per kg gross weight	15%	Ex	2%	30%	Rs.600/= per kg	
	2403.19.20	---	Beedi tobacco	kg										85%	15%	7.5%	2%	30%		
	2403.19.90	---	Other	kg										250% or Rs.1,600/= per kg gross weight	15%	7.5%	2%	30%		
		-	Other :																	
	2403.91.00	--	"Homogenized" or "reconstituted" tobacco :																	
	2403.91.10	---	Pipe tobacco	kg										250% or Rs.1,600/= per kg gross weight	15%	Ex	2%	30%	Rs.600/= per kg	
	2403.91.90	---	Other	kg										250% or Rs.1,600/= per kg gross weight	15%	7.5%	2%	30%		
	2403.99.00	--	Other :																	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF								SD
	2403.99.10	---	Pipe tobacco	kg										250% or Rs.1,600/= per kg gross weight	15%	Ex	2%	30%	Rs.600/= per kg		
	2403.99.90	---	Other	kg										250% or Rs.1,600/= per kg gross weight	15%	7.5%	2%	30%			