

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	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
24.01		Unmanufactured tobacco; tobacco refuse.																		
	2401.10	- Tobacco, not stemmed/stripped		kg									75%	15%	7.5%	2%	30%			
	2401.20	- Tobacco, partly or wholly stemmed/stripped		kg									75%	15%	7.5%	2%	30%			
	2401.30	- Tobacco refuse		kg									75%	15%	7.5%	2%	30%			
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.																		
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco		kg									Rs. 1,600/= per kg net weight	15%	Ex	2%	Rs. 6000/= per kg net weight	Rs. 7,000/= per kg net weight		
	2402.20	- Cigarettes containing tobacco :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	2402.20.10	--- Beedies		kg										75% or Rs. 4,000/= per kg gross weight	15%	7.5%	2%	30%			
	2402.20.20	--- Cigarettes, each not exceeding 60 mm in length		kg										125%	Ex	Ex	Ex	30%	Rs. 6,975/= per 1000 cigarettes		
	2402.20.30	--- Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length		kg										125%	Ex	Ex	Ex	30%	Rs. 12,675/= per 1000 cigarettes		
	2402.20.40	--- Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length		kg										125%	Ex	Ex	Ex	30%	Rs. 14,660/= per 1000 cigarettes		
	2402.20.50	--- Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length		kg										125%	Ex	Ex	Ex	30%	Rs. 23,750/= per 1000 cigarettes		
	2402.20.60	--- Cigarettes, each exceeding 84 mm in length		kg										125%	Ex	Ex	Ex	30%	Rs. 27,240/= per 1000 cigarettes		
	2402.90	- 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 (+).																			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :																	
	2403.11	-- 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	-- Other :																	
	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	-- "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	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	2403.91.90	--- Other		kg										250% or Rs. 1,600/= per kg gross weight	15%	7.5%	2%	30%		
	2403.99	-- Other :																		
	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%		