

## 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	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>24.01</b>			<b>Unmanufactured tobacco; tobacco refuse.</b>																		
	2401.10.00	-	Tobacco, not stemmed/stripped	kg												85% or Rs.165/= per kg	8%	10.0%	30%		
	2401.20.00	-	Tobacco, partly or wholly stemmed/stripped	kg												85% or Rs.165/= per kg	8%	10.0%	30%		
	2401.30.00	-	Tobacco refuse	kg												85% or Rs.165/= per kg	8%	10.0%	30%		
<b>24.02</b>			<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>																		
	2402.10.00	-	Cigars, cheroots and cigarillos, containing tobacco	kg												Rs.1,760/= per kg net weight	8%	Ex	Rs.6,000/= per kg net weight	Rs.8,000/- per kg (net weight)	
	2402.20.00	-	Cigarettes containing tobacco :																		
	2402.20.10	---	Beedies	kg												75% or Rs.4000/= per kg gross weight	8%	10.0%	30%		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	2402.20.20	---	Cigarettes, each not exceeding 60 mm in length	kg												125%	8%	Ex	30%	Rs.13,360/= per 1000 cigarettes	
	2402.20.30	---	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	kg												125%	8%	Ex	30%	Rs.22,300/= per 1000 cigarettes	
	2402.20.40	---	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	kg												125%	8%	Ex	30%	Rs.37,650/= per 1000 cigarettes	
	2402.20.50	---	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	kg												125%	8%	Ex	30%	Rs.43,100/= per 1000 cigarettes	
	2402.20.60	---	Cigarettes, each exceeding 84 mm in length	kg												125%	8%	Ex	30%	Rs.48,350/= per 1000 cigarettes	
	2402.90.00	-	Other	kg												250% or Rs.1,760/= per kg gross weight	8%	10.0%	30%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
24.03			<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (+).</b>																	
		-	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.1,760/= per kg gross weight	8%	10.0%	30%	
	2403.19.00	--	Other :																	
	2403.19.10	---	Pipe tobacco	kg												250% or Rs.1,760/= per kg gross weight	8%	Ex	30%	Rs.600/= per kg
	2403.19.20	---	Beedi tobacco	kg												85% or Rs.165/- per kg	8%	10.0%	30%	
	2403.19.90	---	Other	kg												250% or Rs.1,760/= per kg gross weight	8%	10.0%	30%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
		-	Other :																	
	2403.91.00	--	"Homogenized" or "reconstituted" tobacco :																	
	2403.91.10	---	Pipe tobacco	kg												250% or Rs.1,760/= per kg gross weight	8%	Ex	30%	Rs.600/= per kg
	2403.91.90	---	Other	kg												250% or Rs.1,760/= per kg gross weight	8%	10.0%	30%	
	2403.99.00	--	Other :																	
	2403.99.10	---	Pipe tobacco	kg												250% or Rs.1,760/= per kg gross weight	8%	Ex	30%	Rs.600/= per kg
	2403.99.90	---	Other	kg												250% or Rs.1,760/= per kg gross weight	8%	10.0%	30%	