

2402 20	-	<i>Cigarettes containing tobacco:</i>		
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.110 per 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	-	<i>Other :</i>		
2403		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO, TOBACCO EXTRACTS AND ESSENCES		
2403 10	-	<i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</i>		
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%
	-	<i>Other :</i>		
2403 91 00	---	"Homogenised" or "reconstituted" tobacco	kg.	10%
2403 99	--	<i>Other :</i>		
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 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section(3) of section 85 of the Finance Act, 2005 (18 of 2005), 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-section (1) of section 85 of the said Finance Act, 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)	
1.	2106 90 20	Pan masala (not containing tobacco)	6%
2.	2401	Un-manufactured tobacco and tobacco refuse, bearing a brand name	4.2%