

## CHAPTER 24

*Tobacco and manufactured tobacco substitutes*

## NOTES

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

2. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

3. In relation to products of heading 2401 or 2402 or 2403, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

4. In this Chapter, "Pan masala containing tobacco", commonly known as 'gutkha' or by any other name, included in tariff item 2403 99 90, means any preparation containing betel-nuts and tobacco and any one or more of the following ingredients, namely:-

(i) lime; and

(ii) *kattha* (catechu),

whether or not containing any other ingredients, such as cardamom, copra and menthol.

“SUB-HEADING NOTE For the purposes of sub-heading 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 sub-heading.”;

## 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 machinerolled cigarettes.

(3) “smoking mixtures for pipes and cigarettes” of sub-heading 2403 10 does not cover “Gudaku”.

| Tariff Item | Description of goods                              | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1)         | (2)   | (3)  | (4)          |
| <b>2401</b> | UNMANUFACTURED TOBACCO; TOBACCO REFUSE            |      |              |
| 2401 10     | - <i>Tobacco, not stemmed or stripped</i> :       |      |              |
| 2401 10 10  | --- Flue cured virginia tobacco                   | kg.  | 55%          |
| 2401 10 20  | --- Sun cured country (natu) tobacco              | kg.  | 55%          |
| 2401 10 30  | --- Sun cured virginia tobacco                    | kg.  | 55%          |
| 2401 10 40  | --- Burley tobacco                                | kg.  | 55%          |
| 2401 10 50  | --- Tobacco for manufacture of biris, not stemmed | kg.  | 55%          |
| 2401 10 60  | --- Tobacco for manufacture of                    | kg.  | 55%          |

| Tariff Item | Description of goods   | Unit | Rate of duty  |
|-------------|--|------|---|
| (1)         | (2)  | (3)  | (4)   |
| 2401 10 70  | --- Tobacco for manufacture of cigar and cheroot   | kg.  | 55%   |
| 2401 10 80  | --- Tobacco for manufacture of hookah tobacco  | kg.  | 55%   |
| 2401 10 90  | --- Other  | kg.  | 55%   |
| 2401 20     | - <i>Tobacco, partly or wholly stemmed or stripped :</i>   |      |   |
| 2401 20 10  | --- Flue cured virginia tobacco  | kg.  | 55%   |
| 2401 20 20  | --- Sun cured country (natu) tobacco   | kg.  | 55%   |
| 2401 20 30  | --- Sun cured virginia tobacco   | kg.  | 55%   |
| 2401 20 40  | --- Burley tobacco   | kg.  | 55%   |
| 2401 20 50  | --- Tobacco for manufacture of biris   | kg.  | 55%   |
| 2401 20 60  | --- Tobacco for manufacture of chewing tobacco   | kg.  | 55%   |
| 2401 20 70  | --- Tobacco for manufacture of cigar and cheroot   | kg.  | 55%   |
| 2401 20 80  | --- Tobacco for manufacture of hookah tobacco  | kg.  | 55%   |
| 2401 20 90  | --- Other  | kg.  | 55%   |
| 2401 30 00  | - Tobacco refuse   | kg.  | 55%   |
| <b>2402</b> | CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES  |      |   |
| 2402 10     | - <i>Cigars, cheroots and cigarillos, containing tobacco :</i>   |      |   |
| 2402 10 10  | --- Cigar and cheroots   | Tu   | 12.5% or Rs. 3,375 per thousand whichever is higher |
| 2402 10 20  | --- Cigarillos   | Tu   | 12.5% or Rs. 3,375 per thousand whichever is higher |
| 2402 20     | - <i>Cigarettes, containing tobacco :</i>  |      |   |
| 2402 20 10  | --- Other than filter cigarettes, of length not exceeding 65 millimetres   | Tu   | Rs. 1,280 per thousand                              |
| 2402 20 20  | --- Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres  | Tu   | Rs. 2,335 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 65 millimetres | Tu   | Rs. 1,280 per thousand                              |
| 2402 20 40  | --- Filter cigarettes of length (including the length of the filter, the length of   | Tu   | Rs.1,740 per thousand                               |

| Tariff Item | Description of goods  | Unit | Rate of duty                                       |
|-------------|---|------|--|
| (1)         | (2)   | (3)  | (4)  |
| 2402 20 50  | filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres<br>--- 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. 2,335 per thousand                             |
| 2402 20 60  | Omitted   |      |  |
| 2402 20 90  | --- Other   | Tu   | Rs.3,375 per thousand                              |
| 2402 90     | - <i>Other:</i>   |      |  |
| 2402 90 10  | --- Cigarettes of tobacco substitutes   | Tu   | Rs.3,375 per thousand                              |
| 2402 90 20  | --- Cigarillos of tobacco substitutes   | Tu   | 12.5% or Rs.3,375 per thousand whichever is higher |
| 2402 90 90  | --- Other   | Tu   | 12.5% or Rs.3,375 per thousand whichever is higher |
| <b>2403</b> | <b>OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES</b>   |      |  |
|             | - Smoking tobacco, wether or not containiang tobacco substitue in any proportion;   |      |  |
| 2403 11     | -- Water pipe tobacco specified in Sub-heading Note to this Chapter:  |      |  |
| 2403 11 10  | --- Hukkah or gudaku tobacco  | kg.  | 60%  |
| 2403 11 90  | --- Other   | kg.  | 60%  |
| 2403 19     | -- Other:   |      |  |
| 2403 19 10  | --- Smoking mixtures for pipes and cigarettes   | kg.  | 360%   |
|             | --- Biris:  |      |  |
| 2403 19 21  | ---- Other than paper rolled biris, manufactured without the aid of machine   | Tu   | Rs. 12 per thousand                                |
| 2403 19 29  | ---- Other  | Tu   | Rs. 30 per thousand                                |
| 2403 19 90  | --- Other   | kg.  | 60%  |
|             | - <i>Other :</i>  |      |  |
| 2403 91 00  | -- "Homogenised" or "reconstituted" tobacco   | kg.  | 60%  |
| 2403 99     | -- <i>Other :</i>   |      |  |

| Tariff Item | Description of goods                        | Unit | Rate of duty     |
|-------------|---|------|------------------|
| (1)         | (2)   | (3)  | (4)              |
| 2403 99 10  | --- Chewing tobacco                         | kg.  | 70%              |
| 2403 99 20  | --- Preparations containing chewing tobacco | kg.  | 60%              |
| 2403 99 30  | --- Jarda scented tobacco                   | kg.  | 70%              |
| 2403 99 40  | --- Snuff                                   | kg.  | 60%              |
| 2403 99 50  | --- Preparations containing snuff           | kg.  | 60%              |
| 2403 99 60  | --- Tobacco extracts and essence            | kg.  | 60%              |
| 2403 99 70  | --- Cut-tobacco                             | kg.  | Rs.70<br>per kg. |
| 2403 99 90  | --- Other                                   | kg.  | 70%              |

#### EXEMPTION NOTIFICATIONS FOR NCCD

##### Exemption to Specified goods of Chapter 21 and 24 from the whole of National Calamity Contingent duty.

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 136 of the Finance Act, 2001 (14 of 2001) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 5/2001-Central Excise, dated the 1st March, 2001, published in the Gazette of India, Extraordinary, vide number G.S.R. 130 (E) dated the 1st March, 2001, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby **exempts excisable goods of the description specified in column (3) of the Table** below and falling under heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) specified in the corresponding entry in column (2) of the said Table from the **whole of the National Calamity Contingent duty** leviable thereon under sub-section (1) of section 136 of the said Finance Act :-

**TABLE**

| S.No. | Heading No. or sub-heading No. | Description of goods   |
|-------|--------------------------------|--|
| (1)   | (2)                            | (3)  |
| 1.    | Omitted                        |  |
| 2.    | 2403 19 21                     | Biris, other than paper rolled biris, manufactured without the aid of machines, by a manufacturer by whom or on whose behalf no biris are sold under a brand name (as defined in Note 1 of Chapter 24), in respect of the first clearances of such biris for home consumption by or on behalf of such manufacturer from one or more factories upto a quantity not exceeding 20 lakhs cleared on or after the 1st day of April in any financial year.   |
| 3.    | 2403 99                        | Chewing tobacco and preparations containing chewing tobacco, other than those bearing a brand name, which are exempt from the whole of duty of excise vide notification No.8/2002- Central Excise, dated the 1st March, 2002 [w.e.f. from the 1st day of April, 2003, for the figures, words and letters "8/2002-Central Excise, dated the 1 <sup>st</sup> March, 2002", the figures, words and letters "8/2003-Central Excise, dated the 1 <sup>st</sup> March, 2003," shall be substituted]. |
| 4.    | 2403 11 10                     | Tobacco used for smoking through "hookah" or "chilam", commonly known as "hookah" tobacco or "gudaku".   |

[Notifn. No. 26/01-CE., dt. 11.5.01 as amended by Notifn. Nos. 11/02, 24/02 and 16/03, 20/06, 28/06, 44/11 ].

**EXEMPTION NOTIFICATIONS FOR EXCISE & ADDITIONAL DUTY OF EXCISE****Exemption to specified goods manufactured in a factory and used within a factory of production in or in relation to the manufacture of final product.**

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 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) (hereinafter referred to as the said Special Importance Act) and sub section (3) of section 136 of the Finance Act, 2001 (14 of 2001) ( hereinafter referred to as the said Finance Act) and in supersession of the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), No.121/94-Central Excise, dated the 11th August, 1994, the Central Government, being satisfied that it is necessary in the public interest so to do, **hereby exempts all goods falling under tariff item 2106 90 20 and Chapter 24** of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the said Tariff Act) manufactured in a factory and **used within the factory of production** in or in relation to the **manufacture of final products all goods falling under Chapter 24** of the first Schedule to the said Tariff Act, from the **whole of the duty of excise and additional duty of excise and national calamity contingent duty** leviable thereon, which is specified in the respective Schedule to the said Tariff Act and the said Special Importance Act and the said Finance Act:

**Provided** that nothing contained in this notification shall apply to inputs used in or in relation to the manufacture of final products (other than those cleared either to a unit in a Free Trade Zone or to a 100% Export-Oriented undertaking or to a unit in an Electronic Hardware Technology Park or software Technology Parks), which are exempt from the whole of the duty of excise leviable thereon or are chargeable to 'Nil' rate of duty.

**[Notifn.No. 52/02-CE., dt 17.10.02 as amended by Notifn. No.16/03 and 20/06]**

**Effective rate of duty of Chewing Tobacco other than Fiter Khaini, Filter Khaini, Jarda etc. falling under Chapter 24.**

In exercise of the powers conferred by sub-section (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby specifies on, -

- (i) unmanufactured tobacco, bearing a brand name, falling under tariff heading 2401 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (ii) chewing tobacco falling under tariff item 2403 99 10 of the said Tariff Act, and
- (iii) Jarda scented Tobacco falling under tariff item 2403 99 30 of the said Tariff Act, (hereinafter referred to as specified goods) manufactured with the aid of packing machine having maximum packing speed as specified in column (3) or column (4) or column (5) of Table-1 or column (3) or column (4) of Table-2, as the case may be, at which they can be operated for packing of specified goods which are packed in pouches of retail sale prices as specified in column (2) of the Table-1 or Table-2, as the case may be, the rates of duty specified in the corresponding entry in column (3a) or column (3b) or column (4a) or column (4b) or column (5) of the said Table-1 or column (3) or column (4a) or column (4b) of Table-2, as the case may be :

Table-1

| Sl. No. | Retail sale price (per pouch)                  | Rate of duty per packing machine per month (Rs. in Lacs) |                             |   |                             | Chewing Tobacco commonly known as filter khaini |
|---------|--|--|-----------------------------|---|-----------------------------|---|
|         |  | Chewing Tobacco  |                             | Unmanufactured (other than filter khaini) |                             |   |
|         |  | Without lime tube/lime pouches                           | With lime tube/lime pouches | Without lime tube/lime pouches            | With lime tube/lime pouches |   |
| (1)     | (2)  | (3)  | (4)                         | (5)                                       | (6)                         | (7)   |
| 1       | Up to Re. 1.00                                 | 24.15  | 22.94                       | 38.64                                     | 36.71                       | 16.42   |
| 2       | Exceeding Re.1.00 but not exceeding Rs.1.50    | 36.22  | 34.41                       | 57.96                                     | 55.06                       | 24.63   |
| 3       | Exceeding Re.1.50 but not exceeding Rs.2.00    | 43.47  | 41.05                       | 69.55                                     | 65.68                       | 31.20   |
| 4       | Exceeding Re.2.00 but not exceeding Rs.3.00    | 65.20  | 61.58                       | 104.32                                    | 98.53                       | 44.46   |
| 5       | Exceeding Re.3.00 but not exceeding Rs.4.00    | 81.14  | 76.31                       | 129.82                                    | 122.10                      | 56.32   |
| 6       | Exceeding Re.4.00 but not exceeding Rs.5.00    | 101.42   | 95.39                       | 162.28                                    | 152.62                      | 66.88   |
| 7       | Exceeding Re.5.00 but not exceeding Rs.6.00    | 121.71   | 114.47                      | 194.74                                    | 183.14                      | 76.24   |
| 8       | Exceeding Re.6.00 but not exceeding Rs.7.00    | 193.19   | 181.12                      | 309.10                                    | 289.79                      | 84.50   |
| 9       | Exceeding Re.7.00 but not exceeding Rs.8.00    | 193.19   | 181.12                      | 309.10                                    | 289.79                      | 91.74   |
| 10      | Exceeding Re.8.00 but not exceeding Rs.9.00    | 193.19   | 181.12                      | 309.10                                    | 289.79                      | 98.05   |
| 11      | Exceeding Re.9.00 but not exceeding Rs.10.00   | 193.19   | 181.12                      | 309.10                                    | 289.79                      | 103.49  |
| 12      | Exceeding Re.10.00 but not exceeding Rs.15.00  | 272.40   | 258.78                      | 435.84                                    | 414.05                      | 103.49 + 10.35 x (P-10)                         |
| 13      | Exceeding Re.15.00 but not exceeding Rs.20.00  | 341.41   | 324.34                      | 546.25                                    | 518.94                      |   |
| 14      | Exceeding Re.20.00 but not exceeding Rs.25.00  | 401.15   | 381.09                      | 641.84                                    | 609.75                      |   |
| 15      | Exceeding Re.25.00 but not exceeding Rs.30.00  | 452.50   | 429.87                      | 724.00                                    | 687.80                      |   |
| 16      | Exceeding Re.30.00 but not exceeding Rs.35.00  | 496.24   | 471.43                      | 793.99                                    | 754.29                      |   |
| 17      | Exceeding Re.35.00 but not exceeding Rs.40.00  | 533.10   | 506.45                      | 852.97                                    | 810.32                      |   |
| 18      | Exceeding Re.40.00 but not exceeding Rs.45.00  | 563.76   | 535.57                      | 902.01                                    | 856.91                      |   |
| 19      | Exceeding Re.45.00 but not exceeding Rs. 50.00 | 588.81   | 559.37                      | 942.10                                    | 895.00                      |   |
| 20      | Above Rs.50.00                                 | 588.81 + 11.78 x (P-50)                                  | 559.37 + 11.19 x (P-50)     | 942.10 + 18.84 x (P-50)                   | 895.00 + 17.90 x (P-50)     |   |

where 'P' above represents retail sale price of the pouch for which rate of duty is to be determined

Note:- For the purposes of entry in column number (5), against Sl.No.12, the entry in column number (2) shall be read as 'Rs. 10.01 and above'.

*Illustration 1:-* The rate of duty per packing machine per month for a chewing tobacco (other than filter khaini) pouch not containing lime tube having retail sale price of Rs.55.00 (i.e. 'P') packed with the aid of a machine having maximum packing speed, at which it can be operated for packing of chewing tobacco (other than filter khaini) pouch of the said retail sale price, of 450 pouches per minute, shall be = Rs. 942.10 + 18.84 x (55-50) lakh = Rs. 1036.3 lakh.

*Illustration 2:-* The rate of duty per packing machine per month for a filter khaini pouch having retail sale price of Rs.15.00 (i.e. 'P') packed with the aid of a machine having any maximum packing speed shall be = Rs.103.49 + 10.35 x (15-10) lakh = Rs.155.24 lakh.

Table-2

| Sl. No. | Retail sale price (per pouch)                     | Rate of Duty per packing machine per month (Rupees in lakh) |   |  |
|---------|---|---|---|--|
|         |   | Jarda Scented Tobacco                                       | Unmanufactured Tobacco                    |  |
| (1)     | (2)   | Any speed<br>(3)  | Any speed<br>(4)                          |  |
|         |   |   | Without Lime<br>tube/lime pouches<br>(4a) | With Lime<br>tube/lime pouches<br>(4b) |
| 1       | Up to Re. 1.00                                    | 27.05   | 13.30                                     | 12.63                                  |
| 2       | Exceeding Re. 1.00<br>but not exceeding Rs. 1.50  | 40.57   | 19.95                                     | 18.95                                  |
| 3       | Exceeding Re. 1.50<br>but not exceeding Rs. 2.00  | 48.68   | 23.94                                     | 22.61                                  |
| 4       | Exceeding Re. 2.00<br>but not exceeding Rs. 3.00  | 73.03   | 35.91                                     | 33.91                                  |
| 5       | Exceeding Re. 3.00<br>but not exceeding Rs. 4.00  | 90.88   | 44.68                                     | 42.02                                  |
| 6       | Exceeding Re. 4.00<br>but not exceeding Rs. 5.00  | 113.60  | 55.85                                     | 52.53                                  |
| 7       | Exceeding Re. 5.00<br>but not exceeding Rs. 6.00  | 136.32  | 67.03                                     | 63.04                                  |
| 8       | Exceeding Re. 6.00<br>but not exceeding Rs. 7.00  | 216.37  | 106.39                                    | 99.74                                  |
| 9       | Exceeding Re. 7.00<br>but not exceeding Rs. 8.00  | 216.37  | 106.39                                    | 99.74                                  |
| 10      | Exceeding Re. 8.00<br>but not exceeding Rs. 9.00  | 216.37  | 106.39                                    | 99.74                                  |
| 11      | Exceeding Re. 9.00<br>but not exceeding Rs.10.00  | 216.37  | 106.39                                    | 99.74                                  |
| 12      | Exceeding Re. 10.00<br>but not exceeding Rs.15.00 | 305.09  | 150.01                                    | 142.51                                 |

| (1) | (2)   | (3)                        | (4)                       | (5)                       |
|-----|---|----------------------------|---------------------------|---------------------------|
| 13  | Exceeding Re. 15.00<br>but not exceeding Rs.20.00 | 382.37                     | 188.01                    | 178.61                    |
| 14  | Exceeding Re. 20.00<br>but not exceeding Rs.25.00 | 449.29                     | 220.91                    | 209.87                    |
| 15  | Exceeding Re. 25.00<br>but not exceeding Rs.30.00 | 506.80                     | 249.19                    | 236.73                    |
| 16  | Exceeding Re. 30.00<br>but not exceeding Rs.35.00 | 555.79                     | 273.28                    | 259.61                    |
| 17  | Exceeding Re. 35.00<br>but not exceeding Rs.40.00 | 597.08                     | 293.58                    | 278.90                    |
| 18  | Exceeding Re. 40.00<br>but not exceeding Rs.45.00 | 631.41                     | 310.46                    | 294.94                    |
| 19  | Exceeding Re. 45.00<br>but not exceeding Rs.50.00 | 659.47                     | 324.26                    | 308.05                    |
| 20  | Above Rs. 50.00                                   | 659.47 + 13.19<br>x (P-50) | 324.26 + 6.49<br>x (P-50) | 308.05 + 6.16<br>x (P-50) |

where 'P' above represents retail sale price of the pouch for which rate of duty is to be determined

*Illustration :-* The rate of duty per packing machine per month for a jarda scented tobacco pouch having retail sale price of Rs.55.00 (i.e. 'P') packed with the aid of a machine having any maximum packing speed shall be = Rs. 659.47 + 13.19 x(15-10) lakh = Rs.725.42 lakh."

**Explanation 1** - For the purpose of this notification, "packing machine" includes all types of Form, Fill and Seal (FFS) machines and Profile Pouch Making Machine, by whatever names called, whether vertical or horizontal, with or without collar, single-track or multi-track, and any other type of packing machine used for packing of pouches of notified goods.

**Explanation 2** - For the purpose of this notification, if there are multiple line packing machines, each such track or line shall be deemed to be one individual packing machine for the purposes of calculation of the duty liability.

**Explanation 3** - For the purposes of this notification, "retail sale price" means the maximum price at which the specified goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like and the price is the sole consideration for the sale:

Provided that where on the package, more than one retail sale price is declared, the maximum of such retail sale prices shall be deemed to be the retail sale price:

Provided further that if the goods are cleared in wholesale packages containing a number of standard packages with retail sale price declared on them, then, such declared retail sale price shall be taken into consideration for determining the rate of duty under respective serial numbers referred to in Table-1.

**Explanation 4** - For the purposes of this notification, 'brand name' means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and a person using such name or mark with or without any indication of the identity of that person.

**Explanation 5** - For the purposes of this notification "filter khaini" means chewing tobacco which is packed in sachets of filter paper or fabric before being packed in pouches with the aid of a packing machine.

2. The number of packing machines and the maximum packing speed at which the machine can be operated for packing of specified goods of various retail sale prices for the purpose of computation of the rate of excise duty specified in the opening paragraph shall be determined in terms of Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2010.

3. The duty levied and collected on such specified goods shall be the aggregate of the duty leviable under the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 85 of the Finance Act, 2005 (18 of 2005), the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001) which is levied only in case of chewing tobacco, Education Cess leviable under section 91 of the Finance Act, 2004 (23 of 2004) and Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 (22 of 2007) and shall be apportioned in the ratios specified in the Table- 2 below.

**Table-3**

| Sl. No. | Duty  | Duty ratio for unmanufactured tobacco | Duty ratio for chewing tobacco/Jarda scented Tobacco/filter khaini |
|---------|---|---------------------------------------|--|
| (1)     | (2)   | (3)                                   | (4)  |
| 1.      | The duty leviable under the Central Excise Act, 1944                                    | 0.9291                                | 0.8139   |
| 2.      | The additional duty of Excise leviable under section 85 of the Finance Act, 2005        | 0.0709                                | 0.0698   |
| 3.      | National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001   | 0.0                                   | 0.1163   |
| 4.      | Education Cess leviable under section 91 of the Finance Act, 2004                       | 0.0                                   | 0.0  |
| 5.      | Secondary and Higher Education Cess leviable under section 136 of the Finance Act, 2007 | 0.0                                   | 0.0  |

[Notfn. No. 16/10 - CE., dt. 27.2.2010 as amended by 19/10, 14/12, 2/14, 17/14, 5/15]

- For rates of special duty of excise and notification(s) giving effective rates of special duty of excise on specified goods of this Chapter - please see the second Schedule to this tariff.
- For rates of additional duties of excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957 on specified goods of this Chapter - please see Appendix I.
- For rates of National Calamity Contingent duty on specified goods of this Chapter - please see Appendix III.
- For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.
- The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.
- For tariff values for pan masala in retail packages of this Chapter - please see Ch.21.