

**Chapter 24**

**Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body**

**Note.**

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).
- 2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
- 3.- For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

**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.D)	Surcharge on Customs Duty	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG							
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>																							
	2401.10.00	- Tobacco, not stemmed/stripped	kg												90% or Rs.425/= per kg	18%	Ex		25%				2.5%		
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg												90% or Rs.425/= per kg	18%	Ex		25%				2.5%		
	2401.30.00	- Tobacco refuse	kg												90% or Rs.425/= per kg	18%	Ex		25%				2.5%		
<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.4000/= per kg net weight	18%	Ex		Rs.4,000/= per kg net weight		Rs.9,120/- per kg (net weight)			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C	L														
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG																				
		- Cigarettes containing tobacco :																																				
	2402.20.10	--- Beedies	kg													80% or Rs.9100/= per kg gross weight	18%	Ex		25%																	2.5%	
	2402.20.20	--- Cigarettes, each not exceeding 60 mm in length	kg													20%	18%	Ex		160%																	2.5%	
	2402.20.30	--- Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	kg													20%	18%	Ex		160%																	2.5%	
	2402.20.40	--- Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	kg													20%	18%	Ex		160%																	2.5%	
	2402.20.50	--- Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	kg													20%	18%	Ex		160%																	2.5%	
	2402.20.60	--- Cigarettes, each exceeding 84 mm in length	kg													20%	18%	Ex		160%																	2.5%	



HS Hdq	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG					
	2403.91.90	--- Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%			2.5%	
	2403.99.10	-- Other : --- Pipe tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2403.99.90	--- Other	kg												255% or Rs.4100/= per kg gross weight	18%	10.0%		25%			2.5%	
<b>24.04</b>		<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.</b>																					
		- Products intended for inhalation without combustion :																					
	2404.11	-- Containing tobacco or reconstituted tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2404.12	-- Other, containing nicotine	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25	Rs.680/= per kg		2.5%	
	2404.19	-- Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
		- Other:																					
	2404.91	-- For oral application	kg											212.5% or Rs.3417/= per kg gross weight	255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2404.92	-- For transdermal application	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2404.99	-- Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	