

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 03/2025-Central Excise

New Delhi, the 31st December, 2025

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Excise Act), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 3/2019-Central Excise, dated the 6th July, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 486(E), dated the 6th July, 2019, except as respect things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the Fourth Schedule to the Excise Act, as specified in the corresponding entry in column (2) of the said Table, from so much of the duty of excise specified thereon under the said Schedule to the Excise 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

Sl. No.	Heading or subheading or tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	2401	All Goods	18%
2.	2402 10	All Goods	21% or Rs. 4170 per thousand
3.	2402 20 10	Other than filter cigarettes, of length not exceeding 65 millimetres	Rs. 2050 per thousand
4.	2402 20 20	Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Rs. 3600 per thousand
5.	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	Rs. 2100 per thousand
6.	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 65 millimetres but not exceeding 70 millimetres	Rs. 4000 per thousand
7.	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 70 millimetres but not exceeding 75 millimetres	Rs. 5400 per thousand
8.	2402 20 90	Other	Rs. 8500 per thousand

9.	2402 90 10	Cigarettes of tobacco substitutes	Rs. 4006 per thousand
10.	2402 90 20	Cigarillos of tobacco substitutes	12.5% or Rs. 4006 per thousand, whichever is higher
11.	2402 90 90	Other	12.5% or Rs. 4006 per thousand, whichever is higher
12.	2403 11 10	Hukkah or gudaku tobacco	33%
13.	2403 11 90	Other	Nil
14.	2403 19 10	Smoking mixtures for pipes and cigarettes	279%
15.	2403 19 90	Other	19%
16.	2403 91 00	“Homogenised” or “reconstituted” tobacco	60.5%
17.	2403 99 10	Chewing tobacco	82%
18.	2403 99 20	Preparations containing chewing tobacco	60.5%
19.	2403 99 30	Jarda scented tobacco	82%
20.	2403 99 40	Snuff	60.5%
21.	2403 99 50	Preparations containing snuff	60.5%
22.	2403 99 60	Tobacco extracts and essence	57%
23.	2403 99 70	Cut-tobacco	8%
24.	2403 99 90	Gutkha	91%
25.	2403 99 90	All goods (Other than Gutkha)	81%
26.	2404 11 10	Containing tobacco or reconstituted tobacco	60.5%
27.	24041900	Other	60.5%

2. This notification shall come into force on the 1st February, 2026.

[F. No. CBIC-190349/72/2025-TRU]

(Dheeraj Sharma)

Under Secretary