

**THE CENTRAL EXCISE (AMENDMENT) BILL, 2025**

(AS PASSED BY THE HOUSES OF PARLIAMENT—

LOK SABHA ON 3RD DECEMBER, 2025

RAJYA SABHA ON 4TH DECEMBER, 2025)

ASSENTED TO  
ON 11 DEC 2025  
Act. No. 34 of 2025



**Bill No. 143-F of 2025**

THE CENTRAL EXCISE (AMENDMENT) BILL, 2025  
(AS PASSED BY THE HOUSES OF PARLIAMENT)

A

BILL

*further to amend the Central Excise Act, 1944.*

BE it enacted by Parliament in the Seventy-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Excise (Amendment) Act, 2025.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Short title and  
commencement.

2. In the Central Excise Act, 1944, in the Fourth Schedule, in Section IV, for the Table occurring under the sub-heading “Supplementary Notes”, the following Table shall be substituted, namely:—

| <i>Tariff item</i> | <i>Description of goods</i>                                                              | <i>Unit</i> | <i>Rate of duty</i>                                          |
|--------------------|------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------------|
| (1)                | (2)                                                                                      | (3)         | (4)                                                          |
| 2401               | <b>Unmanufactured Tobacco; Tobacco Refuse</b>                                            |             |                                                              |
| 2401 10            | - Tobacco, not stemmed or stripped:                                                      |             |                                                              |
| 2401 10 10         | --- Flue cured virginia tobacco                                                          | kg.         | 70%                                                          |
| 2401 10 20         | --- Sun cured country (natu) tobacco                                                     | kg.         | 70%                                                          |
| 2401 10 30         | --- Sun cured virginia tobacco                                                           | kg.         | 70%                                                          |
| 2401 10 40         | --- Burley tobacco                                                                       | kg.         | 70%                                                          |
| 2401 10 50         | --- Tobacco for manufacture of biris, not stemmed                                        | kg.         | 70%                                                          |
| 2401 10 60         | --- Tobacco for manufacture of chewing tobacco                                           | kg.         | 70%                                                          |
| 2401 10 70         | --- Tobacco for manufacture of cigar and cheroot                                         | kg.         | 70%                                                          |
| 2401 10 80         | --- Tobacco for manufacture of hookah tobacco                                            | kg.         | 70%                                                          |
| 2401 10 90         | --- Other                                                                                | kg.         | 70%                                                          |
| 2401 20            | - Tobacco, partly or wholly stemmed or stripped:                                         |             |                                                              |
| 2401 20 10         | --- Flue cured virginia tobacco                                                          | kg.         | 70%                                                          |
| 2401 20 20         | --- Sun cured country (natu) tobacco                                                     | kg.         | 70%                                                          |
| 2401 20 30         | --- Sun cured virginia tobacco                                                           | kg.         | 70%                                                          |
| 2401 20 40         | --- Burley tobacco                                                                       | kg.         | 70%                                                          |
| 2401 20 50         | --- Tobacco for manufacture of biris                                                     | kg.         | 70%                                                          |
| 2401 20 60         | --- Tobacco for manufacture of chewing tobacco                                           | kg.         | 70%                                                          |
| 2401 20 70         | --- Tobacco for manufacture of cigar and cheroot                                         | kg.         | 70%                                                          |
| 2401 20 80         | --- Tobacco for manufacture of hookah tobacco                                            | kg.         | 70%                                                          |
| 2401 20 90         | --- Other                                                                                | kg.         | 70%                                                          |
| 2401 30 00         | - Tobacco refuse                                                                         | kg.         | 60%                                                          |
| 2402               | <b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</b> |             |                                                              |
| 2402 10            | - Cigars, cheroots and cigarillos, containing tobacco:                                   |             |                                                              |
| 2402 10 10         | --- Cigar and cheroots                                                                   | Tu          | 25% or<br>Rs. 5000 per<br>thousand<br>whichever is<br>higher |

| (1)        |     | (2)                                                                                                                                                                                                                          | (3) | (4)                                                          |
|------------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------------------------------------------------------|
| 2402 10 20 | --- | Cigarillos                                                                                                                                                                                                                   | Tu  | 25% or<br>Rs. 5000 per<br>thousand<br>whichever is<br>higher |
| 2402 20    | -   | <i>Cigarettes, containing tobacco:</i>                                                                                                                                                                                       |     |                                                              |
| 2402 20 10 | --- | Other than filter cigarettes, of length<br>not exceeding 65 millimetres                                                                                                                                                      | Tu  | Rs. 2700 per<br>thousand                                     |
| 2402 20 20 | --- | Other than filter cigarettes, of length<br>exceeding 65 millimetres but not<br>exceeding 70 millimetres                                                                                                                      | Tu  | Rs. 4500 per<br>thousand                                     |
| 2402 20 30 | --- | Filter cigarettes of length (including<br>the length of the filter, the length of<br>filter being 11 millimetres or its<br>actual length, whichever is more)<br>not exceeding 65 millimetres                                 | Tu  | Rs. 3000 per<br>thousand                                     |
| 2402 20 40 | --- | Filter cigarettes of length (including<br>the length of the filter, the length of<br>filter being 11 millimetres or its<br>actual length, whichever is more)<br>exceeding 65 millimetres but not<br>exceeding 70 millimetres | Tu  | Rs. 5200 per<br>thousand                                     |
| 2402 20 50 | --- | Filter cigarettes of length (including<br>the length of the filter, the length of<br>filter being 11 millimetres or its<br>actual length, whichever is more)<br>exceeding 70 millimetres but not<br>exceeding 75 millimetres | Tu  | Rs. 7000 per<br>thousand                                     |
| 2402 20 90 | --- | Other                                                                                                                                                                                                                        | Tu  | Rs. 11000<br>per<br>thousand                                 |
| 2402 90    | -   | <i>Other:</i>                                                                                                                                                                                                                |     |                                                              |
| 2402 90 10 | --- | Cigarettes of tobacco substitutes                                                                                                                                                                                            | Tu  | Rs. 5000 per<br>thousand                                     |
| 2402 90 20 | --- | Cigarillos of tobacco substitutes                                                                                                                                                                                            | Tu  | 14% or<br>Rs. 5000 per<br>thousand<br>whichever is<br>higher |
| 2402 90 90 | --- | Other                                                                                                                                                                                                                        | Tu  | 14% or<br>Rs. 5000 per<br>thousand<br>whichever is<br>higher |

| (1)        | (2)                                                                                                                                                                                                                                             | (3)                                                                                     | (4)      |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------|
| 2403       | <b>Other manufactured tobacco and manufactured tobacco substitutes; “Homogenised” or “Reconstituted” tobacco; Tobacco extracts and essences</b>                                                                                                 |                                                                                         |          |
|            | -                                                                                                                                                                                                                                               | <i>Smoking tobacco, whether or not containing tobacco substitute in any proportion;</i> |          |
| 2403 11    | --                                                                                                                                                                                                                                              | <i>Water pipe tobacco specified in Sub-heading Note to this Chapter:</i>                |          |
| 2403 11 10 | ---                                                                                                                                                                                                                                             | Hookah or gudaku tobacco                                                                | kg. 40%  |
| 2403 11 90 | ---                                                                                                                                                                                                                                             | Other                                                                                   | kg. 40%  |
| 2403 19    | --                                                                                                                                                                                                                                              | <i>Other:</i>                                                                           |          |
| 2403 19 10 | ---                                                                                                                                                                                                                                             | Smoking mixtures for pipes and cigarettes                                               | kg. 325% |
|            | ---                                                                                                                                                                                                                                             | <i>Biris:</i>                                                                           |          |
| 2403 19 21 | ----                                                                                                                                                                                                                                            | Other than paper rolled biris, manufactured without the aid of machine                  | Tu 10%   |
| 2403 19 29 | ----                                                                                                                                                                                                                                            | Other                                                                                   | Tu 10%   |
| 2403 19 90 | ---                                                                                                                                                                                                                                             | Other                                                                                   | kg. 22%  |
|            | -                                                                                                                                                                                                                                               | <i>Other:</i>                                                                           |          |
| 2403 91 00 | --                                                                                                                                                                                                                                              | “Homogenised” or “reconstituted” tobacco                                                | kg. 70%  |
| 2403 99    | --                                                                                                                                                                                                                                              | <i>Other:</i>                                                                           |          |
| 2403 99 10 | ---                                                                                                                                                                                                                                             | Chewing tobacco                                                                         | kg. 100% |
| 2403 99 20 | ---                                                                                                                                                                                                                                             | Preparations containing chewing tobacco                                                 | kg. 100% |
| 2403 99 30 | ---                                                                                                                                                                                                                                             | Jarda scented tobacco                                                                   | kg. 100% |
| 2403 99 40 | ---                                                                                                                                                                                                                                             | Snuff                                                                                   | kg. 70%  |
| 2403 99 50 | ---                                                                                                                                                                                                                                             | Preparations containing snuff                                                           | kg. 70%  |
| 2403 99 60 | ---                                                                                                                                                                                                                                             | Tobacco extracts and essence                                                            | kg. 70%  |
| 2403 99 70 | ---                                                                                                                                                                                                                                             | Cut-tobacco                                                                             | kg. 10%  |
| 2403 99 90 | ---                                                                                                                                                                                                                                             | Other                                                                                   | kg. 125% |
| 2404       | <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> |                                                                                         |          |
|            | -                                                                                                                                                                                                                                               | <i>Products intended for inhalation without combustion</i>                              |          |

| (1)        |    | (2)                                         | (3) | (4)     |
|------------|----|---------------------------------------------|-----|---------|
| 2404 11 00 | -- | Containing tobacco or reconstituted tobacco | kg. | 100%    |
| 2404 12 00 | -- | Other, containing nicotine                  | kg. | .....   |
| 2404 19 00 | -- | Other                                       | kg. | 100%    |
|            | -  | <i>Other:</i>                               |     |         |
| 2404 91 00 | -- | For oral application                        | kg. | .....   |
| 2404 92 00 | -- | For transdermal application                 | kg. | .....   |
| 2404 99 00 | -- | Other                                       | kg. | .....'. |

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*(As passed by the Houses of Parliament)*