GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE RAJYA SABHA UNSTARRED QUESTION NO-1016 ANSWERED ON – 12.12.2023

EXCISE ON TOBACCO PRODUCTS

1016. SMT. PHULO DEVI NETAM:

Will the Minister of **Finance** be pleased to state:

- (a) the details of Excise tax imposed on different tobacco products;
- (b) the details of Excise tax collected on tobacco products over the last five years, Statewise, year -wise and product-wise;
- (c) whether the Ministry proposes to further increase the Excise tax on tobacco products to discourage tobacco consumption and make public health gains; and
- (d) if so, the details thereof, if not, the reasons therefor?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PANKAJ CHAUDHARY)

- (a): The information is placed at **Annexure-I**.
- (b): The Central Excise Zone wise information is placed at **Annexure-II**.
- (c) and (d): The duty of excise on tobacco and tobacco products is reviewed as part of annual Budget exercise. In Union Budget 2023-24, the rate of National Calamity Contingent Duty (NCCD) levied as a duty of excise was increased on specified cigarettes by about 16%.

(a) <u>Union Excise duty leviable under Central Excise Act, 1944 (1 of 1944):</u>

HS Code as under Tariff Act	Description of goods	Rate
2401	All goods	Nil
2402 10	All goods	Nil
2402 20 10	Other than filter cigarettes, of length not exceeding 65 millimetres	Rs 5 per thousand
2402 20 20	Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Rs. 5 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	Rs. 5 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 65 millimetres but not exceeding 70 millimetres	Rs. 5 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 70 millimetres but not exceeding 75 millimetres	Rs. 5 per thousand
2402 20 90	Other	Rs. 10 per thousand
2402 90 10	Cigarettes of tobacco substitutes	Rs. 5 per thousand
2402 90 20	Cigarillos of tobacco substitutes	Nil
2402 90 90	Other	Nil
2403 11 10	Hookah or gudaku tobacco	0.5%
2403 11 90	Other Other	Nil
2403 19 10	Smoking mixtures for pipes and cigarettes	1%
2403 19 21	Other than paper rolled biris, manufactured without the aid of machine	5 paisa per thousand
2403 19 29	Other	10 paisa per thousand
2403 19 90	Other	0.5%

2403 91 00	"Homogenised" or "reconstituted" tobacco	0.5%
2403 99 10	Chewing tobacco	0.5%
2403 99 10	Preparations containing chewing tobacco	0.5%
2403 99 30	Jarda scented tobacco	0.5%
2403 99 40	Snuff	0.5%
2403 99 50	Preparations containing snuff	0.5%
2403 99 60	Tobacco extracts and essence	0.5%
2403 99 70	Cut Tobacco	Nil
2403 99 90	Other	0.5%

(b) National Calamity Contingent Duty (NCCD) which is levied as a duty of excise *vide* section 136 of the Finance Act 2001:

HS Code as under Tariff Act	Description of goods	Rate
2402 20 10	Other than filter cigarettes, of length not exceeding 65 millimetres	Rs. 230 per thousand
2402 20 20	Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Rs. 290 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	Rs. 510 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 65 millimetres but not exceeding 70 millimetres	Rs. 510 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 70 millimetres but not exceeding 75 millimetres	Rs. 630 per thousand
2402 20 90	Other	Rs. 850 per thousand
2402 90 10	Cigarettes of tobacco substitutes	Rs. 690 per thousand
2403 11 10	Hookah or gudaku tobacco	25%

2403 19 10	Smoking mixtures for pipes and cigarettes	60%
21031710	Smoking infixed to pipes and eigenetics	0070
2403 19 21	Other than paper rolled biris, manufactured without the aid	Rs. 1.00 per
	of machine	thousand
2403 19 29	Other	Rs. 2.00 per
		thousand
2403 19 90	Other	25%
2402.01.00	(/TT : 100 (/ 100 1	250/
2403 91 00	"Homogenised" or "reconstituted" tobacco	25%
2403 99 10	Chewing tobacco	25%
2403 99 20	Preparations containing chewing tobacco	25%
2403 99 30	Jarda scented tobacco	25%
2403 99 40	Snuff	25%
2403 99 50	Preparations containing snuff	25%
2703 77 30	1 reparations containing sharr	23 /0
2403 99 60	Tobacco extracts and essence	25%
2402.00.00	A11 C 1	250/
2403 99 90	All Goods	25%
L		

Financial Year Wise (Central Excise Zone Wise)	_	2402 [cigars, cheroots, cigarillos and cigarettes, of tobacco or of	tobacco extracts and	
2018-19	-	757	477	1234
Ahmedabad	-	-	120	120
Bengaluru	-	204	22	226
Bhopal	-	15	4	19
Chennai	-	38	7	45
Delhi	-	-	24	24
Hyderabad	-	75	3	78
Kolkata	-	61	10	71
Lucknow	-	-	60	60
Meerut	-	169	137	306
Mumbai	-	44	-	44
Pune	-	66	1	67
Ranchi	-	55	3	58
Others	-	30	86	116
2019-20	2.8	1077	530	1609.8
Ahmedabad	0.0	0	158	158
Bengaluru	0.1	212	23	235.1
Bhopal	0.0	28	16	44
Chennai	0.8	71	7	78.8
Delhi	0.0	0	23	23
Hyderabad	0.0	154	5	159
Kolkata	1.7	111	9	121.7
Lucknow	0.0	0	59	59
Meerut	0.0	261	109	370
Mumbai	0.0	70	0	70
Pune	0.0	86	1	87
Ranchi	0.1	82	3	85.1
Others	0.1	2	117	119.1
2020-21	0.5	3752	1210	4962.5
Ahmedabad	-	-	455	455
Bengaluru	-	685	7	692

Bhopal - 150 41 191 Chennai - 290 15 305 Delhi - - 51 51 Hyderabad - 579 6 585 Kolkata 0.1 358 14 372.1 Lucknow 0.1 - 139 139.1 Mumbai - 962 183 1145 Mumbai - 135 - 135 Pune - 299 1 300 Ranchi 0.2 294 4 298.2 Others 0.1 - 294 294.1 Others 0.1 - 294 294.1 Ahmedabad - - 542 542 Bengaluru - 772 77 849 Bhopal - 170 51 221 Chennai - - 75 75 Hyderabad					
Delhi	Bhopal	-	150	41	191
Hyderabad		-	290	15	305
Kolkata 0.1 358 14 372.1 Lucknow 0.1 - 139 139.1 Meerut - 962 183 1145 Mumbai - 135 - 135 Pune - 299 1 300 Ranchi 0.2 294 4 298.2 Others 0.1 - 294 294.1 2021-22 5.7 4304 1497 5806.7 Ahmedabad - - - 542 542 Bengaluru - - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 - 176 176.1 Meerut - 1072 235 1307	Delhi	-	-	51	51
Lucknow 0.1 - 139 139.1 Meerut - 962 183 1145 Mumbai - 135 - 135 Pune - 299 1 300 Ranchi 0.2 294 4 298.2 Others 0.1 - 294 294.1 2021-22 5.7 4304 1497 5806.7 Ahmedabad - - 542 580.7 Ahmedabad - - 542 542 Bengaluru - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meeru	Hyderabad	-	579	6	585
Meerut - 962 183 1145 Mumbai - 135 - 135 Pune - 299 1 300 Ranchi 0.2 294 4 298.2 Others 0.1 - 294 294.1 2021-22 5.7 4304 1497 5806.7 Ahmedabad - - 542 542 542 Bengaluru - - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 -	Kolkata	0.1	358	14	372.1
Mumbai - 135 - 135 Pune - 299 1 300 Ranchi 0.2 294 4 298.2 Others 0.1 - 294 294.1 2021-22 5.7 4304 1497 5806.7 Ahmedabad - - 542 5806.7 Ahmedabad - - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 - 176 176.1 Meerut - 1072 235 1307	Lucknow	0.1	_	139	139.1
Pune - 299 1 300 Ranchi 0.2 294 4 298.2 Others 0.1 - 294 294.1 2021-22 5.7 4304 1497 5806.7 Ahmedabad - - 542 542 Bengaluru - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others </td <td>Meerut</td> <td>-</td> <td>962</td> <td>183</td> <td>1145</td>	Meerut	-	962	183	1145
Ranchi 0.2 294 4 298.2 Others 0.1 - 294 294.1 2021-22 5.7 4304 1497 5806.7 Ahmedabad - - 542 542 Bengaluru - - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1	Mumbai	-	135	-	135
Others 0.1 - 294 294.1 2021-22 5.7 4304 1497 5806.7 Ahmedabad - - 542 542 Bengaluru - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1	Pune	-	299	1	300
2021-22 5.7 4304 1497 5806.7 Ahmedabad - - 542 542 Bengaluru - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 <	Ranchi	0.2	294	4	298.2
Ahmedabad - - 542 542 Bengaluru - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204	Others	0.1	_	294	294.1
Bengaluru - 772 77 849 Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Ch	2021-22	5.7	4304	1497	5806.7
Bhopal - 170 51 221 Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4	Ahmedabad	-	-	542	542
Chennai - 320 15 335 Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyde	Bengaluru	-	772	77	849
Delhi - - 75 75 Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - 666 7 673 Kol	Bhopal	-	170	51	221
Hyderabad - 643 6 649 Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - - 666 7 673 Kolkata 0.1 548 17 565.1 </td <td>Chennai</td> <td>-</td> <td>320</td> <td>15</td> <td>335</td>	Chennai	-	320	15	335
Kolkata 0.1 398 16 414.1 Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - - 666 7 673 Kolkata 0.1 - 176 176.1 Meerut - 1220 442 1662 </td <td>Delhi</td> <td>-</td> <td>-</td> <td>75</td> <td>75</td>	Delhi	-	-	75	75
Lucknow 0.1 - 176 176.1 Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 </td <td>Hyderabad</td> <td>-</td> <td>643</td> <td>6</td> <td>649</td>	Hyderabad	-	643	6	649
Meerut - 1072 235 1307 Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380	Kolkata	0.1	398	16	414.1
Mumbai 5.2 264 - 269.2 Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranch	Lucknow	0.1	-	176	176.1
Pune - 350 1 351 Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Meerut	-	1072	235	1307
Ranchi 0.2 314 5 319.2 Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Mumbai	5.2	264	-	269.2
Others 0.1 1 298 299.1 2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Pune	-	350	1	351
2022-23 1.1 5268 1789 7058.1 Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Ranchi	0.2	314	5	319.2
Ahmedabad - - 639 639 Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Others	0.1	1	298	299.1
Bengaluru - 1062 142 1204 Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	2022-23	1.1	5268	1789	7058.1
Bhopal - 240 69 309 Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Ahmedabad	-	-	639	639
Chennai 0.4 379 16 395.4 Delhi - - 74 74 Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Bengaluru	-	1062	142	1204
Delhi - - 74 74 Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Bhopal	-	240	69	309
Hyderabad - 666 7 673 Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Chennai	0.4	379	16	395.4
Kolkata 0.1 548 17 565.1 Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Delhi	-	-	74	74
Lucknow 0.1 - 176 176.1 Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Hyderabad	-	666	7	673
Meerut - 1220 442 1662 Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Kolkata	0.1	548	17	565.1
Mumbai - 380 - 380 Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Lucknow	0.1	_	176	176.1
Pune - 427 2 429 Ranchi 0.3 346 5 351.3	Meerut	-	1220	442	1662
Ranchi 0.3 346 5 351.3	Mumbai	-	380	-	380
	Pune	-	427	2	429
Others 0.2 - 200 200.2	Ranchi	0.3	346	5	351.3
	Others	0.2		200	200.2

Source: DG Systems, Chennai; figures are provisional and are in Rupees Crores