

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) Union Excise duty leviable under Central Excise Act, 1944 (1 of 1944):**

<b>HS Code as under Tariff Act</b>	<b>Description of goods</b>	<b>Rate</b>
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	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 paise per thousand
2403 19 29	Other	10 paise 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 20	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%
2403 19 21	Other than paper rolled biris, manufactured without the aid of machine	Rs. 1.00 per thousand
2403 19 29	Other	Rs. 2.00 per thousand
2403 19 90	Other	25%
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%
2403 99 60	Tobacco extracts and essence	25%
2403 99 90	All Goods	25%

**Annexure-II**

Financial Year Wise (Central Excise Zone Wise)	HS code 2401 [unmanufactured tobacco; tobacco refuse]	HS code 2402 [cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes]	HS code 2403 [other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences]	Excise duty paid inclusive of NCCD
<b>2018-19</b>	-	<b>757</b>	<b>477</b>	<b>1234</b>
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
<b>2019-20</b>	<b>2.8</b>	<b>1077</b>	<b>530</b>	<b>1609.8</b>
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
<b>2020-21</b>	<b>0.5</b>	<b>3752</b>	<b>1210</b>	<b>4962.5</b>
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
Meerut	-	962	183	1145
Mumbai	-	135	-	135
Pune	-	299	1	300
Ranchi	0.2	294	4	298.2
Others	0.1	-	294	294.1
<b>2021-22</b>	<b>5.7</b>	<b>4304</b>	<b>1497</b>	<b>5806.7</b>
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
<b>2022-23</b>	<b>1.1</b>	<b>5268</b>	<b>1789</b>	<b>7058.1</b>
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	0.2	-	200	200.2

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

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