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SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

Notification No. 03/2019-Central Excise

New Delhi, the 6<sup>th</sup> July, 2019

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), 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

<b>Sl. No.</b>	<b>Chapter or heading or sub-heading or tariff item</b>	<b>Description of goods</b>	<b>Rate</b>
(1)	(2)	(3)	(4)
1.	2401	All Goods	Nil
2.	240210	All Goods	Nil
3.	2402 20 10	Other than filter cigarettes, of length not exceeding 65 millimetres	Rs 5 per thousand
4.	2402 20 20	Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Rs. 5 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. 5 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. 5 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. 5 per thousand

8.	2402 20 90	Other	Rs. 10 per thousand
9.	2402 90 10	Cigarettes of tobacco substitutes	Rs. 5 per thousand
10.	2402 90 20	Cigarillos of tobacco substitutes	Nil
11.	2402 90 90	Other	Nil
12.	2403 11 10	Hukkah or gudaku tobacco	0.5%
13.	2403 11 90	Other	Nil
14.	2403 19 10	Smoking mixtures for pipes and cigarettes	1%
15.	2403 19 21	Other than paper rolled biris, manufactured without the aid of machine	5 paisa per thousand
16.	2403 19 29	Other	10 paisa per thousand
17.	2403 19 90	Other	0.5%
18.	2403 91 00	“Homogenised” or “reconstituted” tobacco	0.5%
19.	2403 99 10	Chewing tobacco	0.5%
20.	2403 99 20	Preparations containing chewing tobacco	0.5%
21.	2403 99 30	Jarda scented tobacco	0.5%
22.	2403 99 40	Snuff	0.5%
23.	2403 99 50	Preparations containing snuff	0.5%
24.	2403 99 60	Tobacco extracts and essence	0.5%
25.	2403 99 70	Cut-tobacco	Nil
26.	2403 99 90	Other	0.5%

[F. No. 334/3/2019-TRU]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India