

परंतु जहां पैकेज पर एक से अधिक खुदरा विक्रय मूल्य घोषित किए गए हैं, ऐसे खुदरा विक्रय मूल्यों में से अधिकतम को खुदरा विक्रय मूल्य माना जाएगा:

परंतु और यह भी कि यदि विनिर्दिष्ट वस्तुएं वाणिज्यिक पैकेजों में निकाली जाती हैं जिनमें खुदरा विक्रय मूल्य के साथ घोषित मानक पैकेज भी होती है, तो ऐसे घोषित खुदरा विक्रय मूल्य को तालिका में संदर्भित संबंधित क्रम संख्या के अंतर्गत शुल्क की गणना निर्धारित करने के लिए विचार में लिया जाएगा।

2. शुल्क की गणना के प्रयोजनों के लिए पैकिंग मशीनों की संख्या, चबाने वाली तंबाकू और अवनिर्मित तंबाकू पैकिंग मशीन (क्षमता निर्धारण और शुल्क संग्रहण) नियम, 2026 के अनुसार निर्धारित की जाएगी।
3. यह अधिसूचना 1 फरवरी, 2026 को प्रवृत्त होगी।

[फा. सं. सीबीआईसी-190349/72/2025-टीआरयू]

धीरज शर्मा, अवर सचिव

NOTIFICATION

New Delhi, the 31st December, 2025

No. 04/2025-Central Excise

G.S.R. 956(E).— In exercise of the powers conferred by sub-section (3) of section 3A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby, specifies on, chewing tobacco falling under tariff item 2403 99 10 of the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Act), jarda scented tobacco falling under tariff item 2403 99 30 of the said Schedule of the Act and Gutkha falling under tariff item 2403 99 90 of the said Schedule of the Act (hereinafter referred to as notified goods), manufactured with the aid of packing machine and packed in pouches having retail sale prices as specified in column (2) of Table below, the rates of duty specified in the corresponding entries in column (3) or column (4) or column (5) or column (6) or column (7) or column (8) or column (9) or column (10), of the said Table, as the case may be, namely:-

TABLE

S. No.	Retail sale price (Per pouch)	Rate of duty per packing machine per month (Rupee in crores)							
		Chewing Tobacco and Jarda Scented Tobacco				Gutkha			
		Upto 500 pouches per minute	501 to 1000 pouches per minute	1001 to 1500 pouches per minute	1501 pouches per minute and above	Upto 500 pouches per minute	501 to 1000 pouches per minute	1001 to 1500 pouches per minute	1501 pouches per minute and above
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Upto Rs 2	0.83	1.66	2.49	(0.83xS)/450	0.92	1.84	2.76	(0.92xS)/450

2	Above Rs. 2	0.83 or 0.38xR whichever is higher	1.66 or 0.75xR whichever is higher	2.49 or 1.13xR whichever is higher	(0.83xS)/450 or (0.38xRxS)/450 whichever is higher	0.92 or 0.41xR whichever is higher	1.84 or 0.83xR whichever is higher	2.76 or 1.24xR whichever is higher	(0.92xS)/450 or (0.41xRxS)/450 whichever is higher
---	----------------	---	---	---	---	---	---	---	--

Where 'S' above denotes speed of the pouch packaging machine per minute for which rate of duty is to be determined; and

'R' above denotes retail sale price of the pouch for which rate of duty is to be determined.

Illustration 1. - The rate of duty per packing machine per month for a chewing tobacco or filter khaini or jarda scented tobacco having retail sale price of Rs. 8.00 (i.e. 'R') for upto 500 pouches per minute speed machine shall be = Rs. $0.38 \times 8 = \text{Rs } 3.04$ crores.

Illustration 2. - The rate of duty per packing machine per month for a chewing tobacco or filter khaini or jarda scented tobacco having retail sale price of Rs. 8.00 (i.e. 'R') for speed 2500 per minute and above shall be = Rs. $(0.38 \times 8 \times 2500)/450 = \text{Rs } 16.88$ crores.

Illustration 3. - The rate of duty per packing machine per month for a Gutkha having retail sale price of Rs. 8.00 (i.e. 'R') for upto 500 pouches per minute speed machine shall be = Rs. $0.41 \times 8 = \text{Rs } 3.28$ crores.

Illustration 4. - The rate of duty per packing machine per month for a chewing tobacco and jarda scented tobacco having retail sale price of Rs. 8.00 (i.e. 'R') for speed 2500 per minute and above shall be = Rs. $(0.41 \times 8 \times 2500)/450 = \text{Rs } 18.22$ crores.

Explanation. - For the purposes of this notification,-

(a) Chewing tobacco under tariff item 2403 99 10 includes filter khaini;

(b) "packing machine" includes all types of Form, Fill and Seal (FFS) machines and Profile Pouch Making Machine, by whatever names called, whether vertical or horizontal, with or without collar, single-track or multi-track, and any other type of packing machine used for packing of pouches of notified goods;

(c) if there are multiple track or multiple line packing machines, each such track or line shall be deemed to be one individual packing machine for the purposes of calculation of the duty liability;

(d) "retail sale price" means the maximum price at which the specified goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like and the price is the sole consideration for the sale:

Provided that where on the package, more than one retail sale price is declared, the maximum of such retail sale prices shall be deemed to be the retail sale price:

Provided further that if the notified goods are cleared in wholesale packages containing a number of standard packages with retail sale price declared on them, then, such declared retail sale price shall be taken into consideration for determining the rate of duty under respective serial numbers referred to in the Table.

2. The number of packing machines for the purpose of computation of the rate of excise duty specified in the Table shall be determined in terms of the Chewing Tobacco and Unmanufactured Tobacco Packing Machines (Capacity Determination and Collection of Duty) Rules, 2026.

3. This notification shall come into force on the 1st day of February, 2026.

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

DHEERAJ SHARMA, Under Secy.