

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No. 04/2025-Central Excise (N.T.)

New Delhi, the 31st December, 2025

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 3A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Act), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby specifies,-

- (a) chewing tobacco falling under tariff item 2403 99 10 of the Fourth Schedule of the Act,
- (b) jarda scented tobacco falling under tariff item 2403 99 30 of the said Schedule of the Act, and
- (c) Gutkha falling under tariff item 2403 99 90 of the said Schedule of the Act;

manufactured with the aid of packing machine and packed in pouches, as notified goods, on which there shall be levied and collected duty of excise in accordance with the provisions of the said section 3A.

Explanation 1. – For the removal of doubts, it is clarified that, chewing tobacco under tariff item 2403 99 10 includes filter khaini;

Explanation 2. - For the purposes of this notification, “packing machine” includes all types of vertical Form Fill Seal machine machines and horizontal machine, by whatever names called, whether vertical or horizontal, single-track or multi-track and any other type of packing machine used for packing of pouches of notified goods.

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

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

(Dheeraj Sharma)

Under Secretary