

**CHAPTER 24****TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES;  
PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED  
FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE  
CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF  
NICOTINE INTO THE HUMAN BODY**

**[SEE ALSO RATES SPECIFIED IN OTHER ACTS : DIVISION TWO]**

**Notes:**

1. This Chapter does not cover medicinal cigarettes (Chapter 30);
2. Any products classifiable in heading 2404 and any other heading of the Chapter are to be classified in heading 2404.
3. For the purposes of heading 2404, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

**Sub-heading Note:**

For the purposes of sub-heading 2403 11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.

**Supplementary Notes:**

For the purposes of this Chapter :

- (1) “tobacco” means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.
- (2) “cut-tobacco” means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine-rolled cigarettes.
- (3) “smoking mixtures for pipes and cigarettes” of sub-heading 2403 10 does not cover “Gudaku”.

<i>Tariff Item</i>	<i>Description of goods</i>	<i>Unit</i>	<i>CGST</i>	<i>SGST/ UTGST</i>	<i>IGST</i>
(1)	(2)	(3)	(4)	(5)	(6)
<b>2401</b>	<b>Unmanufactured tobacco; tobacco refuse</b>		<b>5% IGST/2.5% CGST/2.5% SGST or UTGST : 2401 : Tobacco leaves<sup>1</sup></b>		
			<b>40% IGST/20% CGST/20% SGST or UTGST : 2401 : Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]</b>		
2401 10	- Tobacco, not stemmed or stripped:				
2401 10 10	--- Flue cured Virginia tobacco	kg.	20%	20%	40%
2401 10 20	--- Sun cured country (natu) tobacco	kg.	20%	20%	40%
2401 10 30	--- Sun cured Virginia tobacco	kg.	20%	20%	40%
2401 10 40	--- Burley tobacco	kg.	20%	20%	40%
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	20%	20%	40%
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	20%	20%	40%
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	20%	20%	40%
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	20%	20%	40%
2401 10 90	--- Other	kg.	2.5/20%	2.5/20%	5/40%
2401 20	- Tobacco, partly or wholly stemmed or stripped:				
2401 20 10	--- Flue cured Virginia tobacco	kg.	20%	20%	40%
2401 20 20	--- Sun cured country (natu) tobacco	kg.	20%	20%	40%
2401 20 30	--- Sun cured Virginia tobacco	kg.	20%	20%	40%
2401 20 40	--- Burley tobacco	kg.	20%	20%	40%
2401 20 50	--- Tobacco for manufacture of biris	kg.	20%	20%	40%
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	20%	20%	40%

1. **Reverse charge on following supplies of goods, i.e., tax shall be paid on reverse charge basis by recipient of supply** [Notification No. 4/2017-Central Tax (Rate), dated 28-6-2017/Notification No. 4/2017-Union Territory (Rate), dated 28-6-2017/Notification No. 4/2017-Integrated Tax (Rate), dated 28-6-2017]:

<i>Tariff item, sub-heading, heading or Chapter</i>	<i>Description of supply of Goods</i>	<i>Supplier of goods</i>	<i>Recipient of supply</i>
2401	Tobacco leaves	Agriculturist	Any Registered Person

<i>Tariff Item</i>	<i>Description of goods</i>	<i>Unit</i>	<i>CGST</i>	<i>SGST/ UTGST</i>	<i>IGST</i>
(1)	(2)	(3)	(4)	(5)	(6)
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	20%	20%	40%
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	20%	20%	40%
2401 20 90	--- Other	kg.	20%	20%	40%
2401 30 00	- Tobacco refuse	kg.	20%	20%	40%
<b>2402</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</b>		<b>40% IGST/20% CGST/20% SGST or UTGST : 2402 : Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</b>		
2402 10	- <i>Cigars, cheroots and cigarillos, containing tobacco :</i>				
2402 10 10	--- Cigar and cheroots	Tu	20%	20%	40%
2402 10 20	--- Cigarillos	Tu	20%	20%	40%
2402 20	- <i>Cigarettes, containing tobacco:</i>				
2402 20 10	--- Other than filter cigarettes, of length not exceeding 65 millimetres	Tu	20%	20%	40%
2402 20 20	--- Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Tu	20%	20%	40%
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	Tu	20%	20%	40%
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	Tu	20%	20%	40%
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 65 millimetres but not exceeding 75 millimetres	Tu	20%	20%	40%
2402 20 90	--- Other	Tu	20%	20%	40%
2402 90	- <i>Other :</i>				
2402 90 10	--- Cigarettes of tobacco substitutes	Tu	20%	20%	40%
2402 90 20	--- Cigarillos of tobacco substitutes	Tu	20%	20%	40%
2402 90 90	--- Other	Tu	20%	20%	40%

<i>Tariff Item</i>	<i>Description of goods</i>	<i>Unit</i>	<i>CGST</i>	<i>SGST/ UTGST</i>	<i>IGST</i>
(1)	(2)	(3)	(4)	(5)	(6)
<b>2403</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences</b>		<b>18% IGST/9% CGST/9% SGST or UTGST: Heading No. 2403 1921, 2403 1929: Biris</b>		
			<b>40% IGST/20% CGST/20% SGST or UTGST : 2403 : Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)</b>		
	- <i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion</i>				
2403 11	-- <i>Water pipe tobacco specified in Sub-heading Note to this Chapter:</i>				
2403 11 10	--- Hookah or gudaku tobacco	kg.	20%	20%	40%
2403 11 90	--- Other	kg.	20%	20%	40%
2403 19	-- <i>Other:</i>				
2403 19 10	--- Smoking mixtures for pipes and cigarettes	kg.	20%	20%	40%
	--- <i>Biris :</i>				
2403 19 21	---- Other than paper rolled biris, manufactured without the aid of machine	Tu	9%	9%	18%
2403 19 29	---- Other	Tu	9%	9%	18%
2403 19 90	--- Other	kg.	20%	20%	40%
	- <i>Other:</i>				
2403 91 00	-- "Homogenised" or "reconstituted" tobacco	kg.	20%	20%	40%
2403 99	-- <i>Other:</i>				
2403 99 10	--- Chewing tobacco	kg.	20%	20%	40%
2403 99 20	--- Preparations containing chewing tobacco	kg.	20%	20%	40%
2403 99 30	--- Jarda scented tobacco	kg.	20%	20%	40%
2403 99 40	--- Snuff	kg.	20%	20%	40%
2403 99 50	--- Preparations containing snuff	kg.	20%	20%	40%
2403 99 60	--- Tobacco extracts and essence	kg.	20%	20%	40%
2403 99 70	--- Cut-tobacco	kg.	20%	20%	40%
2403 99 90	--- Other	kg.	20%	20%	40%

<i>Tariff Item</i>	<i>Description of goods</i>	<i>Unit</i>	<i>CGST</i>	<i>SGST/ UTGST</i>	<i>IGST</i>
(1)	(2)	(3)	(4)	(5)	(6)
<b>2404</b>	<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body</b>		<b>18% IGST/9% CGST/9% SGST or UTGST : 2404 12 00 : Products containing nicotine and intended for inhalation without combustion</b>		
			<b>18% IGST/9% CGST/9% SGST or UTGST : 2404 91 00, 2404 92 00, 2404 99 00 :</b>		
			<b>Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation</b>		
			<b>40% IGST/20% CGST/20% SGST or UTGST : 2404 11 00: Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion</b>		
			<b>40% IGST/20% CGST/20% SGST or UTGST : 2404 19 00 : Products containing tobacco or nicotine substitutes and intended for inhalation without combustion</b>		
	<i>- Products intended for inhalation without combustion:</i>				
2404 11 00	-- Containing tobacco or reconstituted tobacco	kg.	20%	20%	40%
2404 12 00	-- Other, containing nicotine	kg.	9%	9%	18%
2404 19 00	-- Other	kg.	20%	20%	40%
	<i>- Other :</i>				
2404 91 00	-- For oral application	kg.	9%	9%	18%
2404 92 00	-- For transdermal application	kg.	9%	9%	18%
2404 99 00	-- Other	kg.	9%	9%	18%

## RATE OF TAX AND EXEMPTION NOTIFICATIONS FOR GOODS (SEE DIVISION SIX)

1.	<b>CGST/IGST/SGST or UTGST Rate Schedule for Goods.</b> —Notification No. 9/2025-Central Tax (Rate), dated 17-9-2025/Notification No. 9/2025-Integrated Tax (Rate), dated 17-9-2025/Notification No. 9/2025-Union Territory Tax (Rate), dated 17-9-2025
2.	<b>List of CGST/IGST/SGST or UTGST exempt goods (Nil rated goods).</b> —Notification No. 10/2025-Central Tax (Rate), dated 17-9-2025/Notification No. 10/2025-Integrated Tax (Rate), dated 17-9-2025/Notification No. 10/2025-Union Territory Tax (Rate), dated 17-9-2025
3.	<b>Concessional CGST/IGST/SGST or UTGST rate for supplies of goods to specified petroleum and other explorations and productions under various Schemes.</b> —Notification No. 3/2017-Central Tax (Rate), dated 28-6-2017/Notification No. 3/2017-Integrated Tax (Rate), dated 28-6-2017/Notification No. 3/2017-Union Territory Tax (Rate), dated 28-6-2017
4.	<b>Refund of 50% of CGST/IGST/SGST or UTGST on Supplies of Goods to Canteen Stores Department (CSD) under Ministry of Defence.</b> —Notification No. 6/2017-Central Tax (Rate), dated 28-6-2017/Notification No. 6/2017-Integrated Tax (Rate), dated 28-6-2017/Notification No. 6/2017-Union Territory Tax (Rate), dated 28-6-2017
5.	<b>Exemption to Supplies of Goods by Canteen Stores Department (CSD) under Ministry of Defence to Unit Run Canteens and Supplies of Goods by CSD/Unit Run Canteens to authorised customers.</b> —Notification No. 7/2017-Central Tax (Rate), dated 28-6-2017/Notification No. 7/2017-Integrated Tax (Rate), dated 28-6-2017/Notification No. 7/2017-Union Territory Tax (Rate), dated 28-6-2017
6.	<b>Exemption to intra-State supplies of goods or services or both received by a TDS deductor under section 51 from an unregistered supplier.</b> —Notification No. 9/2017-Central Tax (Rate), dated 28-6-2017/Notification No. 9/2017-Union Territory Tax (Rate), dated 28-6-2017
7.	<b>Exemption to intra-State supplies of second hand goods received by a registered person from an unregistered supplier.</b> —Notification No. 10/2017-Central Tax (Rate), dated 28-6-2017/Notification No. 10/2017-Union Territory Tax (Rate), dated 28-6-2017
8.	<b>Notified supplies which shall be treated neither as a supply of goods nor as a supply of services.</b> —Notification No. 14/2017-Central Tax (Rate), dated 28-6-2017/Notification No. 11/2017-Integrated Tax (Rate), dated 28-6-2017/Notification No. 14/2017-Union Territory Tax (Rate), dated 28-6-2017
9.	<b>Notified specialised agencies entitled to claim a refund of taxes paid on supplies of goods or services or both received by them.</b> —Notification No. 16/2017-Central Tax (Rate), dated 28-6-2017/Notification No. 13/2017-Integrated Tax (Rate), dated 28-6-2017/Notification No. 16/2017-Union Territory Tax (Rate), dated 28-6-2017
10.	<b>Composition Levy - Notified rate of tax, turnover, conditions &amp; restrictions -</b> Notification No. 14/2019-Central Tax, dated 7-3-2019
11.	<b>Exemption from Compensation Cess to intra-State supplies of second hand goods received by a registered person from an unregistered supplier.</b> —Notification No. 4/2017-Compensation Cess (Rate), dated 20-7-2017
12.	<b>Reverse Charge on certain specified supplies of goods.</b> —Notification No. 4/2017-Central Tax (Rate), dated 28-6-2017/Notification No. 4/2017-Integrated Tax (Rate), dated 28-6-2017/Notification No. 4/2017-Union Territory Tax (Rate), dated 28-6-2017

13.	<b>Exemption to intra-State/inter-State supply of taxable goods by a registered supplier to a registered recipient for export, from so much of the CGST/IGST/SGST or UTGST tax leviable thereon, as is in excess of the amount calculated at the CGST rate of 0.05 per cent/IGST rate of 0.1 per cent/SGST or UTGST rate of 0.05 per cent.—Notification No. 40/2017-Central Tax (Rate), dated 23-10-2017/Notification No. 41/2017-Integrated Tax (Rate), dated 23-10-2017/Notification No. 40/2017-Union Territory Tax (Rate), dated 23-10-2017</b>
14.	<b>Notified rate of tax to be levied on specified first intra-State supplies of goods or services.—Notification No. 2/2019-Central Tax (Rate), dated 7-3-2019/Notification No. 2/2019-Union Territory Tax (Rate), dated 7-3-2019</b>
15.	<b>Refund of applicable Tax to retail outlets established in the departure area of International Airport beyond the Immigration counters making tax free supply of goods to an outgoing International Tourist.—Notification No. 11/2019-Central Tax (Rate), dated 29-6-2019/Notification No. 10/2019-Integrated Tax (Rate), dated 29-6-2019/Notification No. 11/2019-Union Territory Tax (Rate), dated 29-6-2019</b>
16.	<b>Exemption on supply of goods by a retail outlets established in the departure area of an International Airport beyond Immigration counters to an outgoing International Tourist.—Notification No. 11/2019-Integrated Tax (Rate), dated 29-6-2019</b>
17.	<b>Exemption of goods supplied to Food and Agricultural Organisation (FAO) of the United Nations.—Notification No. 19/2019-Central Tax (Rate), dated 30-9-2019/Notification No. 18/2019-Integrated Tax (Rate), dated 30-9-2019/Notification No. 19/2019-Union Territory Tax (Rate), dated 30-9-2019</b>
18.	<b>Notified supplies which shall be treated neither as supply of goods nor as supply of services.—Notification No. 25/2019-Central Tax (Rate), dated 30-9-2019/Notification No. 24/2019-Integrated Tax (Rate), dated 30-9-2019/Notification No. 25/2019-Union Territory Tax (Rate), dated 30-9-2019</b>
19.	<b>Exemption on goods and services compensation cess on supply of goods by a retail outlets established in the departure area of an International Airport beyond Immigration Counters to an outgoing International Tourist.—Notification No. 1/2019-Compensation Cess (Rate), dated 29-6-2019</b>
20.	<b>Notified goods in respect of which no refund of unutilised Input Tax Credit of Compensation Cess shall be allowed.—Notification No. 3/2019-Compensation Cess (Rate), dated 30-9-2019</b>
21.	<b>Notified registered persons who shall pay tax on reverse charge basis on certain specified supplies of goods or services or both received from an unregistered supplier.—Notification No. 7/2019-Central Tax (Rate), dated 29-3-2019/Notification No. 7/2019-Integrated Tax (Rate), dated 29-3-2019/Notification No. 7/2019-Union Territory Tax (Rate), dated 29-3-2019.</b>
22.	<b>Levy of IGST/CGST/SGST or UTGST on inter/intra-State supplies notified goods.—Notification No. 14/2025-Central Tax (Rate), dated 17-9-2025/Notification No. 14/2025-Integrated Tax (Rate), dated 17-9-2025/Notification No. 14/2025-Union Territory Tax (Rate), dated 17-9-2025.</b>

## LATEST CLARIFICATIONS

- ◆ **Biris**, all biris attract 28% GST.—*PIB Press Release, dated 24-7-2017.*
- ◆ **Biris, handmade**, in addition, handmade biris attract NCCD of Rs.1 per thousand. Machine made biris attract NCCD of Rs. 2 per thousand.—*PIB Press Release, dated 24-7-2017.*
- ◆ **NCCD** shall continue to be levied on tobacco and tobacco products at the rates as applicable prior to 1st July, 2017.—*PIB Press Release, dated 24-7-2017.*

- ◆ **NCCDs**, since NCCD is a duty of excise, the valuation for the purposes of charging NCCD shall be as per the Central Excise Law read with the Valuation Rules under Central Excise Law.— *PIB Press Release, dated 24-7-2017.*
- ◆ **Nicotine Polacrilex gum** which is commonly applied orally and is intended to assist tobacco use cessation is appropriately classifiable under tariff item 2404 91 00 with applicable GST rate of 18%.— *Circular No. 179/11/2022-GST, dated 3-8-2022.*
- ◆ **Tobacco leaves**, for GST rate of 5%, tobacco leaves means leaves of tobacco as such or broken tobacco leaves or tobacco leaves stems.— *CBEC's Clarifications, dated August 2017.*

## E-WAY BILL

### E-WAY BILL NOT REQUIRED TO BE GENERATED WHERE FOLLOWING GOODS ARE TRANSPORTED

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
1.	Any Chapter	Supplies of goods by Canteen Stores Department (CSD) under Ministry of Defence to Unit Run Canteens and supplies of goods by CSD/Unit Run Canteens to authorised customers

## LATEST CASE LAWS

Name of Product	Heading No.	Citation
<b>Chewing tobacco</b>	2403	<i>Jainish Anantkumar Patel, In re [2021] 123 taxmann.com 279 (AAR - Gujarat)/Dindayal Colloids (P) Ltd., In re [2024] 167 taxmann.com 754 (AAR- Rajasthan)</i>
<b>Dried tobacco leaves</b>	2401	<i>Shalesh Kumar Singh, In re [2018] 94 taxmann.com 36 (AAR - New Delhi)</i>
<b>Gudakhu</b>	2403 99 90	<i>Aravind Kumar Agrawal, In re [2019] 107 taxmann.com 8/Prabhat Gudakhu Factory, In re [2019] 102 taxmann.com 408 (AAAR - Odisha)</i>
<b>Herbal Smokes</b>	2402 90 10	<i>Aorom Herbotech, In re [2025] 171 taxmann.com 186 (AAAR-Gujarat)</i>
<b>Herbalsmokes - Cigarettes of tobacco substitute</b>	2402	<i>Aorom Herbotech, In re [2022] 136 taxmann.com 26 (AAR - Gujarat )</i>
<b>Manufactured Tobacco</b>	2403 9910	<i>Kavi Cut Tobacco, In re [2020] 120 taxmann.com 389 / [2021] 83 GST 232 (AAAR - Tamilnadu)</i>
<b>Raula Gundi</b>	2403	<i>Das &amp; Sons, In re [2023] 146 taxmann.com 16/71 GSTL 210 (AAR - Odisha)</i>
<b>Sun cured tobacco leaves</b>	2401	<i>Suresh G., In re [2019] 104 taxmann.com 37/23 GSTL 483 (AAR - Kerala)</i>

<i>Name of Product</i>	<i>Heading No.</i>	<i>Citation</i>
<b>Tobacco leaves</b>	2401	<i>Pragathi Enterprises, In re</i> [2018] 99 taxmann.com 96; <i>Alliance One Industries India (P.) Ltd., In re</i> [2019] 111 taxmann.com 504; <i>Michailides ML Oriental Tobacco (P.) Ltd., In re</i> [2019] 111 taxmann.com 499; <i>K.S. Subbaih Pillai &amp; Co. (India) (P.) Ltd., In re</i> [2019] 112 taxmann.com 8; <i>VST Industries Ltd., In re</i> [2019] 111 taxmann.com 497; <i>Maddi Lakshmaiah and Company (P.) Ltd., In re</i> [2019] 111 taxmann.com 503/[2020] 32 GSTL 277; <i>M.L. Agro Products (P.) Ltd., In re</i> [2019] 111 taxmann.com 498/[2020] 32 GSTL 438; <i>Polisetty Somasundaram, In re</i> [2019] 112 taxmann.com 9; <i>Polisetty Somasundaram Tobacco Threshers (P.) Ltd., In re</i> [2019] 111 taxmann.com 506; <i>M.L. Tobacco Developers (P.) Ltd., In re</i> [2019] 111 taxmann.com 505/[2020] 32 GSTL 311 (AAR - Andhra Pradesh); <i>Devendrakumar Rambhai Patel, In re</i> [2023] 153 taxmann.com 252 (AAR - Gujarat)
<b>Tobacco mixed with lime</b>	2403	<i>Dindayal Colloids (P) Ltd., In re</i> [2024] 167 taxmann.com 754 (AAR- Rajasthan)
<b>Tobacco product</b>	2401	<i>Gyankeer Products (P) Ltd., In re</i> [2022] 144 taxmann.com 191/95 GST 103 (AAR - Rajasthan)
<b>Tobacco leaves/bhukko with coating</b>	2401	<i>JCP Agro Process (P) Ltd., In re</i> [2023] 149 taxmann.com 285/77 GSTL 149 (AAR - Gujarat)
<b>Tobacco leaves, dried</b>	2401	<i>Shalesh Kumar Singh, In re</i> [2018] 94 taxmann.com 36 (AAR - New Delhi)
<b>Tobacco leaves procured at tobacco auction platforms</b>	2401	<i>ML Exports, In re</i> [2019] 111 taxmann.com 496 (AAR - Andhra Pradesh)
<b>Tobacco leaves, sun cured</b>	2401 10 20	<i>Sringeri Yogis Pai, In re</i> [2019] 110 taxmann.com 444/ <i>Suresh G., In re</i> [2019] 104 taxmann.com 37 (AAR - Karnataka)

## CASE LAWS/DEPARTMENTAL CLARIFICATIONS UNDER OLD REGIME

<i>Name of Product</i>	<i>Heading No.</i>	<i>Citation</i>
<b>Biris, hand-made</b>	2403	<i>Mangalore Ganesh Beedi Works v. CCE</i> 2007 (213) ELT 621 and 2007 (217) ELT 257 (CESTAT) * <i>CCE v. Hindustan Biri Mfg. Co.</i> 2007 (215) ELT 407 (CESTAT)
<b>Chewing Tobacco</b>	2401 00	<i>CCE v. Ravindra &amp; Company</i> 2000 (120) ELT 699 (CEGAT)
<b>Chewing Tobacco (Flavoured)</b>	2403 99 10	<i>Flakes-N-Flavourz v. CCE</i> 2015 (327) ELT 435 (CESTAT)
<b>Cigarettes, tipper-gold tipped brand</b>	2403.11	<i>CCE v. International Tobacco Co. Ltd.</i> 2008 (231) ELT 207 (SC)

<i>Name of Product</i>	<i>Heading No.</i>	<i>Citation</i>
<b>Gutka</b>	Chapter 24	<i>Kuber Tobacco Products Pvt. Ltd. v. CCE</i> 2004 (168) ELT 58 (CESTAT)
<b>Kimam</b>	Chapter 24	<i>Dharampal Satyapal v. CCE</i> 2005 (183) ELT 241 (SC); <i>Gulab Gandhi Tobacco Co. v. CCE</i> [2017] 87 taxmann.com 12/64 GST 360 (New Delhi - CESTAT) - affirmed in <i>Gulab Gundhi Tobacco Co. v. CCE</i> [2018] 94 taxmann.com 215 (SC)
<b>Kimam, perfumes</b> additive mixture of	Chapter 24	<i>CCE v. Dharampal Prem Chand Ltd.</i> 2011 (265) ELT 81 (CESTAT)
<b>Misri, Shaheen Misri and Kokan Misri</b>	Chapter 24	<i>CCE v. Borsad Tobacco Co. Pvt. Ltd.</i> 2004 (165) ELT 352 (CESTAT)
<b>Pan masala</b> containing tobacco	Chapter 24	<i>Shree Canesh International v. CCE</i> 2004 (167) ELT 479 (CESTAT) * <i>CCE v. Virat Crane Industries Ltd.</i> 2007 (208) ELT 262 (CESTAT)
<b>Snuff</b> preparation made by adding menthol, perfumes etc.	Chapter 24	<i>CCE v. Khetu Ram Bishamber Dass</i> 1998 (102) ELT 65 (CEGAT)
<b>Tobacco</b> cured by treating with jaggery water	2401	<i>CCE v. Muthuvelappa Gounder &amp; Sons</i> 2010 (256) ELT 320 (CESTAT)
<b>Tobacco, jarda</b>	2401	<i>V.H. Patel Tobacco Pvt. Ltd. v. CCE</i> 1999 (113) ELT 962 (CEGAT)
<b>Tobacco leaf, raw</b>	Sub-heading 2401 10	<i>Yogesh Associates v. CCE</i> 2006 (195) ELT 196 (CESTAT) - affirmed by SC 2006 (199) ELT A221 (SC)
<b>Tobacco mix with lime</b>	2403 99 10	<i>Hira Packaging v. CCE</i> [2017] 87 taxmann.com 65/64 GST 344 (New Delhi - CESTAT)
<b>Tobacco</b> , preparations containing snuff of	Chapter 24	<i>CCE v. Khetu Ram Bishamber Dass</i> 1998 (103) ELT 653 (CEGAT) * <i>Sona Udyog Ltd. v. CCE</i> 2001 (128) ELT 137 (CEGAT) - confirmed by SC 2004 (163) ELT A115 (SC)
<b>Tobacco</b> , raw, treated with quimam and perfumes	Sub-heading 2401 10	<i>Suresh Enterprises v. CCE</i> 2006 (203) ELT 432 (CESTAT)
<b>Tobacco</b> , unmanufactured	2403	<i>CCE v. Parveen Tobacco Co. (P) Ltd.</i> 2013 (288) ELT 433 (CESTAT).
<b>Zarda</b>	Chapter 24	<i>B.S. Patel v. CCE</i> 1999 (113) ELT 166 (CEGAT)