

## **CHAPTER 24**

### **Tobacco and manufactured tobacco substitutes**

#### **NOTE :**

This Chapter does not cover medicinal cigarettes (Chapter 30).

#### **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”.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2401			UN MANUFACTURED TOBACCO; TOBACCO REFUSE	
	240110		- Tobacco, not stemmed or stripped :	
		24011010	--- Flue cured virginia tobacco	kg.
		24011020	--- Sun cured country (natu) tobacco	kg.
		24011030	--- Sun cured virginia tobacco	kg.
		24011040	--- Burley tobacco	kg.
		24011050	--- Tobacco for manufacture of biris, not stemmed	kg.
		24011060	--- Tobacco for manufacture of chewing tobacco	kg.
		24011070	--- Tobacco for manufacture of cigar and cheroot	kg.
		24011080	--- Tobacco for manufacture of hookah tobacco	kg.
		24011090	--- Other	kg.
	240120		- Tobacco, partly or wholly stemmed or stripped :	
		24012010	--- Flue cured virginia tobacco	kg.
		24012020	--- Sun cured country (natu) tobacco	kg.
		24012030	--- Sun cured virginia tobacco	kg.
		24012040	--- Burley tobacco	kg.
		24012050	--- Tobacco for manufacture of biris	kg.
		24012060	--- Tobacco for manufacture of chewing tobacco	kg.
		24012070	--- Tobacco for manufacture of cigar and cheroot	kg.
		24012080	--- Tobacco for manufacture of hookah tobacco	kg.
		24012090	--- Other	kg.
		24013000	- Tobacco refuse	kg.
2402			CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
	240210		- Cigars, cheroots and cigarillos, containing tobacco :	
		24021010	--- Cigar and cheroots	Tu
		24021020	--- Cigarillos	Tu
	240220		- Cigarettes, containing tobacco :	
		24022010	--- Other than filter cigarettes, of length not exceeding 60 millimetres	Tu
		24022020	--- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu
		24022030	--- 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 70 millimetres	Tu
		24022040	--- 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	Tu
		24022050	--- 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 75 millimetres but not exceeding 85 millimetres	Tu
		24022090	--- Other	Tu
	240290		- Other :	
		24029010	--- Cigarettes of tobacco substitutes	Tu
		24029020	--- Cigarillos of tobacco substitutes	Tu
		24029090	--- Other	Tu
2403			OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
240310			- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	24031010		--- Hookah or gudaku tobacco	kg.
	24031020		--- Smoking mixtures for pipes and cigarettes	kg.
			--- <b>Biris :</b>	
	24031031		--- Other than paper rolled biris, manufactured without the aid of machine	Tu
	24031039		--- Other	Tu
	24031090		--- Other	kg.
			- <b>Other :</b>	
	24039100		-- “Homogenised” or “reconstituted” tobacco	kg.
240399			-- Other :	
	24039910		--- Chewing tobacco	kg.
	24039920		--- Preparations containing chewing tobacco	kg.
	24039930		--- Jarda scented tobacco	kg.
	24039940		--- Snuff	kg.
	24039950		--- Preparations containing snuff	kg.
	24039960		--- Tobacco extracts and essence	kg.
	24039970		--- Cut-tobacco	kg.
	24039990		--- Other	kg.