

EXCISE

	Commodity	Rate of Duty	
		From	To
I.	Public Health		
A.	Tobacco and Tobacco Products		
1.	Cigar and cheroots	12.5% or Rs.3755 per thousand, whichever is higher	12.5% or Rs.4006 per thousand, whichever is higher
2.	Cigarillos	12.5% or Rs.3755 per thousand, whichever is higher	12.5% or Rs.4006 per thousand, whichever is higher
3.	Cigarettes of tobacco substitutes	Rs.3755 per thousand	Rs.4006 per thousand
4.	Cigarillos of tobacco substitutes	12.5% or Rs.3755 per thousand, whichever is higher	12.5% or Rs.4006 per thousand, whichever is higher
5.	Others of tobacco substitutes	12.5% or Rs.3755 per thousand, whichever is higher	12.5% or Rs.4006 per thousand, whichever is higher
6.	Paper rolled biris – handmade	Rs.21 per thousand	Rs.28 per thousand
7.	Paper rolled biris – machine made	Rs.21 per thousand	Rs.78 per thousand
II.	Incentivizing domestic value addition, 'Make in India'		
A.	Renewable Energy		
8.	All items of machinery required for balance of systems operating on biogas/ bio-methane/ by-product hydrogen	12.5%	6%
B.	Miscellaneous		
9.	Membrane Sheet and Tricot/Spacer for use in the manufacture of RO membrane element for household type filters, subject to actual user condition	12.5%	6%
10.	All parts for use in the manufacture of LED lights or fixtures, including LED lamps,	Applicable duty	6%

		Commodity	Rate of Duty	
			From	To
		subject to actual user condition		
	11.	<p>a. Waste and scrap of precious metals or metals clad with precious metals arising in course of manufacture of goods falling in Chapter 71</p> <p>b. Strips, wires, sheets, plates and foils of silver</p> <p>c. Articles of silver jewellery, other than those studded with diamond, ruby, emerald or sapphire</p> <p>d. Silver coin of purity 99.9% and above, bearing a brand name when manufactured from silver on which appropriate duty of customs or excise has been paid</p>	Nil	Nil, subject to the condition that no credit of duty paid on inputs or input services or capital goods has been availed by manufacturer of such goods
III.	Promotion of cashless transactions and promote domestic manufacturing of devices used therefor			
	12.	<p>a) Miniaturized POS card reader for m-POS (not including mobile phones or tablet computers),</p> <p>b) micro ATM as per standards version 1.5.1,</p> <p>c) Finger Print Reader / Scanner, and</p> <p>d) Iris Scanner</p>	Applicable duty	Nil
	13.	Parts and components for manufacture of:	Applicable duty	Nil

		Commodity	Rate of Duty	
			From	To
		a) Miniaturized POS card reader for m-POS (not including mobile phones or tablet computers), b) Micro ATM as per standards version 1.5.1, c) Finger Print Reader / Scanner, and d) Iris Scanner		

Note: "Basic Excise Duty" means the excise duty set forth in the First Schedule to the Central Excise Tariff Act, 1985.

CHANGES IN RATE OF ADDITIONAL DUTY LEVIED UNDER SECTION 85 OF THE FINANCE ACT, 2005

	Commodity	Rate of duty	
		From	To
A.	Pan Masala		
1.	Pan Masala	6%	9%
B.	Tobacco and Tobacco Products		
2.	Unmanufactured tobacco	4.2%	8.3%
3.	Non-filter Cigarettes of length not exceeding 65mm	Rs.215 per thousand	Rs.311 per thousand
4.	Non-filter Cigarettes of length exceeding 65mm but not exceeding 70mm	Rs.370 per thousand	Rs.541 per thousand
5.	Filter Cigarettes of length not exceeding 65mm	Rs.215 per thousand	Rs.311 per thousand
6.	Filter Cigarettes of length exceeding 65mm but not exceeding 70mm	Rs.260 per thousand	Rs.386 per thousand
7.	Filter Cigarettes of length exceeding 70mm but not exceeding 75mm	Rs.370 per thousand	Rs.541 per thousand
8.	Other Cigarettes	Rs.560 per thousand	Rs.811 per thousand
9.	Chewing tobacco (including filter khaini)	6%	12%
10.	Jarda scented tobacco	6%	12%
11.	Pan Masala containing Tobacco (Gutkha)	6%	12%