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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 01/2026-Central Excise

New Delhi, the 1st February, 2026

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 read with section 136 of Finance Act, 2001 (14 of 2001), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the excisable goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the Fourth Schedule to the Excise Act, as specified in the corresponding entry in column (2) of the said Table, from so much of the National Calamity Contingent Duty specified thereon in the Seventh Schedule to the Finance Act, 2001 as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table:

Table

Sl. No.	Heading or sub-heading or tariff item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
1.	2403 99 10	Chewing tobacco	25%
2.	2403 99 30	Jarda scented tobacco	25%
3.	2403 99 90	All goods	25%

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

[F. No. 334/05/2026-TRU]

(Dheeraj Sharma)

Under Secretary to Government of India