TOBACCO INDUSTRY & PAN MASALA GST RATES:-

HEADING	CODE	RATE	CESS	TOTAL
• Pan Masala	21069020	28%	60%	88%
• Pan Masala Containing tobacco "Gutkha"	24039930	28%	204%	232%
• Tobacco leaves	2401	5%	-	5%
• Unmanufactured Tobacco (other than tobacco Leaves), (without lime tube) bearing a brand name	2401	28%	71%	99%
• Unmanufactured Tobacco (other than tobacco Leaves), (with lime tube) bearing a brand name	2401	28%	65%	93%
• Tobacco refuse, Bearing a brand name (other than tobacco Leaves)	24013000	28%	61%	89%
• Chewing tobacco (without lime tube)	24039910	28%	160%	148%
• Chewing tobacco (with lime tube)	24039910	28%	142%	170%
• Filter Khaini	24039910	28%	160%	188%
• Jarda Scented Tobacco	24039930	28%	160%	188%
• Cigarettes				
1. Filter (not Exceeding 65mm)	24022030	28%	5% plus Rs. 1591 per thousand	(R+C)

2. Filter (exceeding 65mm but not 70mm)	24022040	28%	5% plus Rs. 2126 per thousand	(R+C)
3. Non-filter (Not exceeding 65mm)	24022010	28%	5% plus Rs.1591 per thousand	(R+C)
4. Non-filter (Exceeding 65mm but not 70mm)	24022020	28%	5%plus Rs. 2876 per thousand	(R+C)
5. Exceeding 70mm But not 75mm	24022050	28%	5%plus Rs. 2876 per thousand	(R+C)
6. Others	24022090	28%	5% plus Rs. 4170 per thousand	(R+C)
• Cigar and cheroots	24021010	28%	21% OR Rs. 4170 per thousand, Whichever is higher	(R+C)
• Cigarillos	24021020	28%	21% OR Rs. 4170 per thousand, Whichever is higher	(R+C)
• Cigarettes of Tobacco substitutes	24029010	28%	Rs.4006 per Thousand	(R+C)
• Cigarillos of Tobacco substitutes	24029020	28%	12.5% or Rs. 4170 per thousand, Whichever is higher	(R+C)

• Others	24029090	28%	12.5% or Rs. 4170 per thousand, Whichever is higher	(R+C)
• “Hookah” or “gudaku” tobacco Bearing a brand name	24031100	28%	72%	100%
• Tobacco used For smoking “hookah” Or “chilam” Commonly known as Hookah tobacco or gudaku	24031100	28%	17%	45%
• Other smoking Tobacco not bearing A brand name	24031190	28%	11%	39%
• Smoking mixtures For pipes and Cigarettes (1)	24031910	28%	290%	318%
• Other smoking Tobacco bearing A brand name	24031990	28%	49%	77%
• Other smoking Tobacco not bearing A brand name (it relates to (1))	24031990	28%	57%	95%
• Tobacco extracts And essence bearing A brand name	24039960	28%	72%	100%
• Tobacco extracts And essence not Bearing a brand name	24039960	28%	65%	93%

• All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	24039990	28%	96%	124%
• All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	24039990	28%	89%	107%
• Biris		28%	nil	28%

(R+C) means Gst rate plus Gst compensation cess = Total

GST compensation cess payable cannot be setoff against any other tax input (IGST, CGST, SGST). It can only be set off against gst compensation cess receivable.

Source of compilation of rates and cess is Gst goods rate list which are available on cbec website and Gst compensation cess list which is also available on cbec website.

GST CESS EXPLANATION:-

Suppose Mr A. sells pan masala for Rs.100 (base price), then he will charge gst rate of 28% on Rs.100 i.e. Rs.28 & in addition to gst rate, he will also charge gst compensation cess of 60% on Rs100 i.e. Rs.60, so total tax will be (60+28 = 88). Total invoice amount will be Rs.188

Do send me your feedback at prithvimakkar@gmail.com

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