

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 04/2026-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 (1 of 1944) (hereinafter referred to as the Excise Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 03/2025-Central Excise, dated the 31st December, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 955(E), dated the 31st December, 2025, namely:-

In the said notification, in the Table, -

- (i) For Sl. No. 1, and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
"1.	2401	Unmanufactured tobacco or tobacco refuse, not bearing a brand name and not packed for retail sale	Nil";

- (ii) after Sl. No.1, the following serial number and entries relating thereto, shall be inserted, namely:-

(1)	(2)	(3)	(4)
"1A.	2401	Unmanufactured tobacco or tobacco refuse, other than Sl. No. 1 above	18%".

[F. No. CBIC-190349/72/2025-TRU]

(Dheeraj Sharma)
Under Secretary

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* notification No. 03/2025-Central Excise, dated the 31st December, 2025, *vide* number G.S.R. 955(E), dated the 31st December, 2025.