



ATTENTION MANUFACTURERS of Chewing tobacco, Jarda scented tobacco & Gutkha



CAPACITY-BASED EXCISE DUTY to apply from **1st February, 2026**



The Central Excise Duty on Chewing Tobacco, Jarda Scented Tobacco and Gutkha, when manufactured with the aid of packing machine and packed in pouches, will be levied on the basis of capacity of production
w.e.f. from 1st February, 2026



No need for new Central Excise registration for already registered taxpayers.

A Declaration in prescribed format regarding details of machines in the premises as per Rules shall be filed by such manufacturers with the Jurisdictional Deputy/Assistant Commissioner of Central Excise, between **1st February, 2026 to 7th February, 2026**

S.No.	Compliance	Due Date
1.	Central Excise Duty Payment for a month	06 th day of the same month
2.	Central Excise Statement for a month	10 th day of the same month

In other cases such as tin, the duty will be paid on the assessable value calculated on the basis of Retail Selling Price (subject to abatement).

For more information please refer to notification No. 04/2025-Central Excise dated 31st December, 2025

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Attention! Manufacturers of Pan Masala

Health Security se National Security (HSNS) CESS ACT, 2025 to apply from 1st February, 2026

HSNS Cess is levied on machines/processes for pan masala manufacture. Every taxable person must register and pay.

MANDATORY REGISTRATION (FORM HSNS REG-01)

- You can apply for registration by visiting www.cbic-gst.gov.in and clicking on "New User" under the HSNS Cess tab.
- Enroll with Name, PAN, Email, Mobile to receive Enrolment Reference Number (ERN)
- Use ERN to fill FORM HSNS REG-01
- Receive Temporary Registration Number (TRN) for initial payment

MONTHLY CESS PAYMENT (FORM HSNS PMT-01)

- Due electronically by the 7 day of that month (eg. Feb 2026 liability due by 7th Feb 2026)
- You can pay the cess by logging in to the Taxpayer Dashboard and selecting e-Payment under the Menu tab.

CESS DECLARATION (FORM HSNS DEC-01)

- File within 7 days of grant of registration
- You can file your declaration by logging in to the Taxpayer Dashboard and clicking on Declaration under the Menu tab.

MONTHLY RETURN (FORM HSNS RET-01)

- File electronically by the 20th day of the succeeding month (eg. February 2026 return due by 20th March 2026)
- You can file your return by logging in to the Taxpayer Dashboard and clicking on Return under the Menu tab.

For more information, please refer to DoR notification Nos. S.O. 6153(E)
dated 31.12.2025 and 01/2026-HSNS Cess dated 01.01.2026

For further queries contact Helpdesk:  cbicmitra.helpdesk@icegate.gov.in  18004250232