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SUPREME COURT

Supreme Court Exempts Chewing Tobacco in HDPE Bags from Retail Excise Tax

Sheikh Rayees • July 15, 2024

PUBLISHED REPORT

In a landmark decision, the Supreme Court has ruled that chewing tobacco packaged in High-Density Polyethylene (HDPE) bags qualifies as a 'wholesale package.'

Consequently, these products are not subject to excise duty as per the provisions concerning retail sale price under the Central Excise Act, 1944. The ruling, delivered by Justices AS Oka and Pankaj Mithal, upheld the Central Excise Appellate Tribunal's stance that chewing tobacco in HDPE...

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