

Ashit Shah

25 Tax rate of herbal cigarettes: Facts of the matter: The appellant is engaged in the supply of ?Aorom Herbal Smokes, which according to them is classifiable under HSN 30049011. The ingredients used in manufacturing the goods are tendu leaves, nutme, fennel powder, liquid glucose, propylene glycol, sorbitol, menthol, baking soda, flavoring additive (clove, paan, mint, chocolate, vanilla, etc.“, empty paper tubes & filter; consequent to manufacturing, the processed material is injected in the paper tube with filter. That the final packing is of 10 herbal smokes/20 herbal smokes; that herbal smoking is an ancient practice to cure many diseases from root mentioned in Ayurveda known as dhumapana, a common practice in ayurvedic treatment/therapy such as panch-karma. In view of the foregoing facts, the appellant had sought Advance Ruling on the below mentioned questions viz 1. Determination of the liability to pay Tax.....