



Background: Vide Notification Nos. 19/2025–Central Tax and 20/2025–Central Tax, both dated 31.12.2025, Retail Sale Price (RSP)-based valuation for specified tobacco and tobacco-related products, has been prescribed with effect from 01.02.2026. The said notifications cover the following HSN codes and descriptions: S. No. Chapter / Heading / Sub- heading Description of Goods 1 2106 90 20 Pan masala .....