Circular No. 20/2018-Customs

File No. 528/133/2011-STO (TU)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)
Tariff Unit
******

New Delhi, Dated 20th June, .2018

To,

All Pr. Chief Commissioners/ Chief Commissioners of Customs/Customs (Preventive)
All Pr. Chief Commissioners/ Chief Commissioners of GST, Central Excise and Customs
All Pr. Directors General/ Directors General of CBIC

IndiaCode

Madam/Sir,

Subject: Cigarettes and other Tobacco products (Packaging and Labelling), Second Amendment Rules, 2018-reg.

Kindly refer to CBEC instructions vide F. No. 450/160/2009-Cus.IV dated 29.12.2009 and letters vide F. No. 528/133/2011-STO(TU) dated 30.11.2011 and 22.02.2012 sensitizing the officers about the Cigarettes and other Tobacco Products (Packaging and Labelling) Rules, 2008 and implementation thereof with regard to the specified health warnings on the cigarettes and other tobacco products.

2. Attention is also invited to Board's Circular No. 09/2017-Customs dated 29.03.2017, Board's letter of even No. dated 05.04.2017 and Board's Circular No. 27/2017-Customs dated 05.07.2017, on disposal of seized/ confiscated cigarettes of foreign origin vis-à-vis provisions of the Cigarettes and other Tobacco Products (Packaging and Labelling) Rules 2008.

3. Now, MoH&FW vide Notification GSR 283 (E) dated 26.03.2018 has notified the Cigarettes and other Tobacco products (Packaging and Labelling) Amendment Rules 2018 (effective from 01.04.2018) which prescribe that:

"in Rule 5 the ibid Rules, after the proviso below sub-rule (3), the following sub-rule shall be inserted, namely: -

(4) Notwithstanding anything contained in the sub-rule (1) to (3), if the specified health warnings provided in paragraphs 1 and 2 of the Schedule are not amended by the Central Government with new specified health warnings at the end of the rotation period of the next rotation period, then the existing specified health warnings for the second twelve months shall continue for a further period of till the 31st day of the August 2018."

Thus, the existing specified health warning will continue till 31st August 2018.

4. Further, the MoH&FW vide Cigarettes and other Tobacco Products (Packaging and Labelling) Second Amendment Rules, 2018 notified by G.S.R. 331 (E) dated 03.04.2018 has specified a new set of health warnings which shall come into force on the 1st day of September, 2018.

5. In view of the above, it is requested that in addition to the existing statutory requirements, compliance of the amendments in health warning specifications prescribed by the COTP Amendment Rules, 2018 may also be ensured before clearance of import consignments or disposal of seized/confiscated tobacco products, including Cigarettes.

6. The Pr. Chief / Chief Commissioners / Directors General are requested to circulate the aforesaid amended guidelines to all formations under their charge for compliance.

7. Difficulties, if any, in implementation of the aforesaid guidelines may be brought to the notice of the Board.

Yours faithfully,

(Zubair Riaz)
Director (Customs)

IndiaCode

Encl.

1. Copy of Notification G.S.R. 283 (E) dated 26.03.2018 of MOH & FW;
2. Copy of Notification G.S.R. 331 (E) dated 03.04.2018 of MOH & FW.