

F.No. 711/07/2003-Cus (AS)

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
(Anti-Smuggling Unit)  
\*\*\*

New Delhi, dated the 05<sup>th</sup> July, 2017

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/Customs (Preventive),  
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central Excise.  
All Principal Directors General / Directors General of CBEC.  
All Principal Commissioners/Commissioners of Customs / Customs (Prev).  
All Principal Commissioners/Commissioners of Customs (Appeals).  
All Principal Commissioners/Commissioners of Customs & Central Excise.  
All Principal Commissioners/Commissioners of Customs & Central Excise. (Appeals).  
Webmaster, CBEC.

**Subject: Disposal of seized/confiscated cigarettes of foreign origin vis-à-vis provisions of the Cigarettes and other Tobacco products (Packaging and Labelling) Rules, 2008.**

Madam/Sir,

I am directed to refer to Board's Circular No. 09/2017- Customs dated 29.03.2017 on the above mentioned subject. Guidelines for disposal of seized/confiscated cigarettes were prescribed by the said Circular, which *inter alia*, emphasised the need to ensure compliance of health warnings (pictorial as well as textual) mandated by the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution Act, 2003 (COTPA 2003)) and the Rules made thereunder.

2. Attention is also invited to this office letter of even no. dated 05.04.2017 vide which concerted action against illicitly imported cigarettes (specified under Section 123 of the Customs Act, 1962 vide Notification No. 103/2016- Customs (N.T.) dated 25.07.2016) was called for and vide which it was requested to strictly adhere to the guidelines contained in the aforesaid Board's Circular No. 09/2017- Customs dated 29.03.2017 and to ensure compliance of the statutory conditions by the disposal sections before releasing such seized/confiscated cigarettes.

3. The Ministry of Health and Family Welfare (MoH&FW) vide Notification GSR 727 (E) dated 15.10.2014 notified the Cigarettes and other Tobacco Products (Packaging and Labelling) Amendment Rules, 2014, which came into effect from 01.04.2016 [G.S.R. 739 (E) dated 24.09.2015]. The said Rules, *inter alia*, amended the existing health warning specifications and prescribed mandatory display of stringent health warnings in the specified format, colours, resolution, font, language, etc. on both sides of the tobacco product packages covering 85% of the principal display area. Further, as per the said Rules, during the rotation period of twenty-four months, two images of specified health warnings as notified in the Schedule, shall be displayed on all tobacco product packages and each of the images shall appear consecutively on the package with an interregnum period of twelve months.

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4. Therefore, on completion of a period of twelve months from the 01.04.2016, the MoH&FW vide Notification GSR 292 (E) dated 24.03.2017 has notified the Cigarettes and other Tobacco Products (Packaging and Labelling) Amendment Rules, 2017 (effective from 01.04.2017) which prescribes that “the date of coming into effect of the second image (image2) of specified health warning shall be for all tobacco products manufactured after the completion of twelve months from the 1<sup>st</sup> day of April, 2016”. Thus, in terms of the said Rules, all tobacco products manufactured/imported on or after 1<sup>st</sup> April 2017 shall display the second image of specified health warnings. In this regard, the MoH&FW has also issued a Public Notice for information to the stakeholders (copy enclosed).

5. Since seized/confiscated cigarettes, after their disposal, shall also be available for sale in the market, it is mandatory that the changes in the health warnings specified by the aforesaid COTP Amendment Rules, 2017, effective from 01.04.2017, shall also be applicable to them.

6. 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 Rules, 2017 may also be ensured before disposal of seized/confiscated cigarettes.

7. The Chief Commissioners/Directors General are requested to circulate the amended guidelines to all the formations under their charge. Difficulties, if any, in implementation of the aforesaid guidelines may be brought to the notice of the Board.

Encl: As above



(A.C Mallick)

Under Secretary to the Government of India

# ATTENTION!

## Tobacco Product Manufacturers, Distributors and Retailers!

The Central Government has notified the new specified health warnings vide GSR 727 (E) of Gazette Notification dated 15th October, 2014 and issued notification G.S.R. No. 739 (E) dated 24th September, 2015 for mandatory display of new specified health warnings covering 85% of the principal display area on all tobacco product packages, from 1st April, 2016.

As per the Rules, during the rotation period of twenty four months, two images of specified health warning as notified in the Schedule, shall be displayed on all tobacco product packages and each of the image shall appear consecutively on the package with an interregnum period of 12 months.

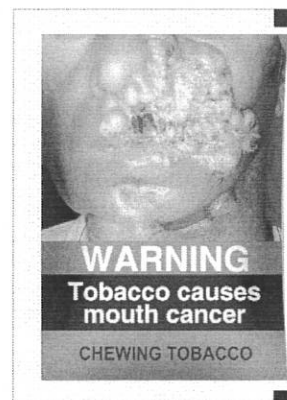
Further as per notification GSR No. 292 (E) dated 24th March, 2017 read with the aforementioned notifications, all tobacco products manufactured on or after 1st April 2017 shall display the second image of specified health warning, in the following manner:



Cigarette Pack



Bidi Pack



Smokeless Tobacco Pack

Any person engaged directly or indirectly in the production, supply, import or distribution of cigarettes or any other tobacco products shall ensure that all tobacco product packages shall have specified health warnings as prescribed.

Violation of the above mentioned provision is a punishable offence with imprisonment or fine as prescribed in Section 20 of the Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003.

The images and details of the specified health warnings and the Rules are available at [www.mohfw.nic.in](http://www.mohfw.nic.in)



Ministry of Health  
& Family Welfare  
Government of India



The tobacco-attributable deaths range between 8 lakhs to 9 lakhs per year in India – QUIT TOBACCO USE TODAY

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