

**CRITERIA FOR REGISTRATION OR RENEWAL OF REGISTRATION AS
MANUFACTURER OF VIRGINIA TOBACCO FOR 2026**

1. E-filing of applications is mandatory for obtaining registration/renewal of registration by all categories of traders for the calendar year 2026 through tobacco board website www.tobaccoboard.in and the fresh Investors/Traders can also apply for grant of Registration through National Single Window system portal – www.nsws.gov.in. The manual applications will not be entertained.
2. Registration/Renewal of registration may be granted to all categories of applications received within the stipulated time, if they are in order and fulfill conditions of registration as laid down in Sub Rule 7(a) and (b) of Rules 34-E, 34-I and 36 of Tobacco Board Rules, 1976.
3. All the categories of traders seeking renewal of registration should have submitted the statutory returns as required under Tobacco Board Rules, 1976 within the stipulated time.
4. All the categories of traders are required to submit the “Letter of Undertaking” in the prescribed proforma duly signed by the authorized person and upload the scanned copy through online system.
5. The traders seeking registration/renewal of registration should not have violated any of the provisions of the Tobacco Board Act, Rules, Regulations, terms and conditions of certification of registration or renewal of registration granted by the Board, directions issued by the Board from time to time and stipulations laid down by the Board for discharging the various activities as prescribed under Section 8 of Tobacco Board Act, 1975.
6. All the applicants shall submit self certified copy of PAN Card and upload the scanned copy through online system.
7. All the categories of Traders are required to submit the self certified copy of “GST Certificate” and upload the scanned copy through online system.
8. The applicants should submit the self certified copies of “Bank Certificate”, “Letter of Undertaking” as specified under each category of traders and upload the same in online system.
9. In case the application is being submitted by an authorized signatory, necessary authorization by way of Board Resolution / Letter of Authorization / General Power of Attorney should be uploaded, as the case may be.
10. The applicants should make payment through online transfer only (**DDs are not allowed**) towards Registration fee specified under each category of traders and upload the scanned copy of the transaction receipt in online system. **The online Payment receipts without company's name will be rejected.** The online payment details are as follows:

Name of the Bank	- State Bank of India
Name of the Account	- Tobacco Board Marketing
Account Number	- 62378409896
IFSC code	- SBIN0020764
11. Applications received within stipulated time and beyond the prescribed due dates may be considered for grant / renewal of registration for the calendar year 2026 subject to payment of following fees:

Applications received within stipulated time:

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| a) If the average value of the products manufactured during the previous three financial years is above Rs.30 Crores | - Rs.30,000/- |
| b) Above Rs.1 Crore and up to Rs.30 Crores | - Rs.20,000/- |
| c) Above Rs.20 Lakhs and below Rs.1 Crore | - Rs.10,000/- |
| d) Rs.20 Lakhs or below | - Rs.2,000/- |

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Late Applications:

- i. For Fresh Applications received from 02.11.2025 to 31.12.2025 & for Renewal Applications received from 01.12.2025 to 31.12.2025 - Rs.10,000/-
- ii. For fresh and Renewal applications received **On or after 01.01.2026** - Rs.25,000/-

12. The applicants should **upload the self attested scanned documents** as mentioned below along with submission of application and payment of requisite fees:

- a) Self certified copy of latest Bank Certificate against current account of the applicants' banker in the prescribed proforma (available at login page of website: www.tobaccoboard.in)
- b) Copies of Declaration Form and Letter of Undertaking on Company Letter head in the prescribed proforma (available at login page of website: www.tobaccoboard.in)
- c) Self-certified copy of Partnership Deed/Memorandum of Articles of Association along with full addresses of partners/directors, if the firm is Partnership/Private Ltd/ Public Ltd.
- d) Self-certified copy of permission letter issued by RBI / Concerned Authorities of Govt.of India, **(In case of Multinational/Foreign majority companies)**
- e) Self-certified copy of PAN Card
- f) Self-certified copy of License issued under the I(D&R)[Industries(Development & Regulation)] Act, 1951 **(or)** Self certified copy of License issued by State Directorate of Industries or District Industries Centre **(or)** Self certified copy of UDYAM Registration in case of MSME's as the case may be.
- g) Self-certified copy of License under the Factories Act 1948 **(or)** Self certified copy of the Registration granted by the respective State Governments under Shops and Establishment Act, as the case may be.
- h) Self-certified copy of Central Excise Registration Certificate for manufacture of excisable goods.
- i) Copy of Latest Municipal/Corporation tax paid receipt pertaining to factory/unit premises.
- j) Self-certified copy of GST certificate

13. The applicants should furnish the quantity and value of the tobacco products manufactured during the last three financial years.

14. The following penalties shall be collected for non-furnishing of statutory returns in time by Processors / Manufacturers while granting registration / renewal of registration for 2026.

- a. A penalty of Rs.500/- per month shall be levied, if the returns are submitted after 15th and before the end of the succeeding month.
- b. A penalty of Rs. 1000/- per month shall be levied, if the delay is beyond one month.

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