

# Sales of Illicit Cigarette Brands: Results of a Survey of Retailers

## DRAFT REPORT

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## 1. Introduction

India is the second-largest consumer of tobacco globally, with an estimated 267 million adults, between the age group of 15 and above, consuming tobacco products<sup>1</sup>. According to the World Health Organization's (WHO) non-age-standardized estimates, the cigarette smoking prevalence<sup>2</sup> in India is estimated to be around 2.9%, with a range of 1.9% to 4.0% (Tobacco Control: Monitor)<sup>3</sup>. Tobacco is widely recognized as a demerit good, or sin good, due to its detrimental effects on both individual health and societal well-being. Global Action to End Smoking (2024)<sup>4</sup> argues that consuming tobacco is associated with the risk of low birth weight, TB, oral cancer, cardiovascular diseases, chronic obstructive respiratory diseases, and diabetes. Furthermore, tobacco consumption kills nearly 1.35 million people every year in the country.

Imposing a sin tax on tobacco products not only serves to discourage consumption but also generates significant revenue for the government. Legal cigarette sales constitute roughly 10% of total tobacco consumption, and account for 86% of the tax revenue derived from the sector (EPW Engage, 2020).

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<sup>1</sup> <https://www.who.int/india/health-topics/tobacco>

<sup>2</sup> Current cigarette use prevalence is defined as the proportion of the population aged 15 years and older who use cigarettes on a daily or non-daily basis

<sup>3</sup> Source: World Health Organization: Non-age-standardized estimates of current tobacco use, tobacco smoking and cigarette smoking (Tobacco control: Monitor)

<sup>4</sup> [https://globalactiontoendsmoking.org/wp-content/uploads/2024/02/Updated-India-Country-Report\\_FSFW\\_2521.pdf](https://globalactiontoendsmoking.org/wp-content/uploads/2024/02/Updated-India-Country-Report_FSFW_2521.pdf)

India is a signatory to the WHO's Framework Convention on Tobacco Control (WHO FCTC) which includes obligations to reduce the demand and supply of tobacco products through a range of tax and non-tax measures. Government of India seek to discourage the consumption of tobacco products through two sets of measures: higher than normal taxes on tobacco products, especially cigarettes and through regulations for appropriate messaging on the packaging to discourage consumption.

Both these interventions however can create a market for “non-compliant” products. According to the Tobacco Institute of India, illegal Cigarette trade comprising international smuggled and locally manufactured tax-evaded cigarettes accounts for as much as 1/4<sup>th</sup> of the Cigarette Market in India. It is estimated that the Government loses Rs. 21,000 crores per annum on account of illegal cigarette trade.<sup>5</sup> The present study attempts to document the availability of such products in the domestic market in India. Given the existence of two sets of interventions, clearly, non-compliance could mean that due taxes have not been paid or packaging requirements are not observed or both. The former is difficult to validate since the regime in place in India does not leave any evidence on the package of tobacco products, of its tax status. Turning to compliance to the regulatory requirements, it can be argued that products failing to meet the regulatory requirements are not formally meant for legal sales within the domain of India. By extension, any tax liability on these products too would not be honoured. Since, compliance or otherwise with regulatory requirements are visually evident, in this study, we treat regulatory compliance as a proxy for illegal supplies. The focus is on cigarettes, since they face higher taxes and hence imply a larger incentive to remain non-compliant.

The study is organized as follows. Section 2 provides an overview of the regulatory framework for as well as the tax policy framework for sale of cigarettes in India. A brief review of existing literature in the Indian context is presented in section 3. Section 4 describes the framework for the survey. Section 5 summarises the results. Section 6 a few related concerns such as the availability of counterfeit products and availability of such products in online stores. Implications for tax policy are summarized in section 7.

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<sup>5</sup> <https://www.tiionline.org/industry-issues/illegal-trade/>

## 2. Regulatory and Tax Framework in India:

Taxation on cigarettes is a proven strategy to reduce its consumption by making cigarettes less affordable. In line with the WHO's recommendation that the tax burden on tobacco products should be at least 75% to effectively reduce consumption and improve public health outcomes, about 41 countries are complying and are imposing at least 75% or more of the tax on the retail prices of the popular brands of cigarettes (WHO Report, 2023)<sup>6</sup>. Imposition of excise taxes can be based on the characteristics of cigarettes, type of production, type of package and length of cigarettes.

Tobacco products in India are subject to a variety of taxes, including Central Excise duty, National Calamity Contingent Duty (NCCD), Goods and Services Tax (GST), and compensation cess. The current taxation on cigarettes are as follows:

1. **GST and Compensation Cess:** The government imposes a 28% GST rate on cigarettes. Additionally, a compensation cess is levied under the GST law, depending on the product type and length of the cigarettes.
2. **Excise Duty and NCCD:** Tobacco cigarettes are subject to excise duties, where the tax rates differ by the type of cigarette. For instance, excise duty for cigarettes up to 65mm in length is Rs. 5 per thousand cigarettes, while for those with longer lengths, it can go up to Rs. 10. NCCD, which is specifically earmarked for national calamity relief, varies significantly across different types of tobacco products, reaching Rs. 850 per thousand cigarettes for certain types.

It is important to note that Central Excise and NCCD are calculated on the abated value (where 55% abatement is given on retail sale price under the Central Excise Act), whereas GST and compensation cess are computed on the transaction value (after including excise duty and NCCD). No abatement is given for tobacco products under the GST law.

Below is a table showing these taxation rates of cigarettes containing tobacco as per their size and kind.

Table 1: Tax Structure of Cigarettes  
(Per thousand cigarettes)

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<sup>6</sup><https://sansad.in/getFile/loksabhaquestions/annex/1712/AU2941.pdf?source=pqals#:~:text=Basic%20Excise%20Duty%20Basic%20Excise,10%20per%20thousand>

Particulars	Cigarettes (excl. filter)		Filter cigarettes			Other cigarettes containing tobacco	Cigarettes of tobacco substitutes
	Upto 65 mm	65 mm to 70 mm	up to 65mm in length	between 65mm and 70mm	between 70mm and 75mm		
GST	28%	28%	28%	28%	28%	28%	28%
Excise duty	₹5	₹5	₹5	₹5	₹5	₹10	₹5
NCCD	₹230	₹290	₹510	₹510	₹630	₹850	₹690
Compensation cess	5% + ₹.2076	5% + ₹3668	5% + ₹2076	5% + ₹2747	5% + ₹3668	36% +₹4170	₹4006

*\*\*Central excise duty and NCCD is levied on abated value, currently it is 55% on the retail sale price*

*# Length of the filter is included in the length of the cigarette, being 11mm or the actual length of the filter, whichever is more.*

India has been working towards controlling tobacco consumption since 2003. It signed and ratified the Framework Convention on Tobacco Control (FCTC) to reaffirm its commitment towards implementing the WHO's MPOWER measures against tobacco uses. In response to the 43rd World Health Assembly<sup>7</sup> of the WHO, the Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act (or COTPA Act 2003) was adopted by Parliament in 2003. The COTPA Act has been introduced and intends to curb cigarette and tobacco consumption in the interest of public health. The act prohibits tobacco advertising (except at points of sale and on packaging) and smoking in public places, mandating health warnings on cigarette packs, forbids the sale of tobacco products to children under the age of 18 and restricts sponsorship of sporting and cultural events by tobacco manufacturers (John et al., 2010). Under the act, no one is allowed to produce, sell and distribute cigarettes and tobacco products unless the product bears mandated warnings including pictorial warning. This applies to selling and distribution of imported cigarettes<sup>8</sup>. The warning is required to be printed on the largest panel of the packet. Further, the nicotine and tar content of each cigarette should be mentioned along with the permissible limits and the content should not be more than permissible limit. The warning must

<sup>7</sup> World Health Assembly is a decision-making body of the World Health Organisation (WHO)

<sup>8</sup> Ministry of Health and Family Welfare. (2006). *Cigarette and other tobacco products (packaging and labeling) Rules, 2006* (Notification No. G.S.R. 402(E)). Retrieved from [https://ntcp.mohfw.gov.in/assets/document/Acts-Rules-Regulations/GSR-402\(E\).pdf](https://ntcp.mohfw.gov.in/assets/document/Acts-Rules-Regulations/GSR-402(E).pdf)

be visible before the package is opened, expressed in English language and other local Indian language.

Initially, as per COPTA Rules, 2006, the mandatory health warning read: 'Smoking Kills' (on smoking forms of tobacco product, and "Tobacco Kills- (on smokeless or chewing and other forms of tobacco products) displayed in white font colour on a red background (consisting of 100% magenta and 100% yellow). Along with health warning, it was mandated to have a health message in black font on white background. The health warning specified for the smoking form of tobacco were- 1) "Tobacco Kills 2500 Indians Everyday", and 2) "Your Smoking Kills Babies". For chewing and smokeless tobacco, the packages had the mandated warnings as- 1) Tobacco causes slow and painful death, and 2) Tobacco causes mouth cancer. All the health warning components were to cover at least 50% of the package display area specifying in English and a regional language. Further the pictorial warning consisted of skulls and bones signs.

The evolution of tobacco warnings on cigarette and tobacco packets in India highlights the shift towards stronger public health messages. Initially, the warnings on cigarette and tobacco packets were abstract and based on symbolic imagery, such as a skeletal figure. While this representation underscored the severe consequences of tobacco consumption, its symbolic nature lacked the direct impact needed to deter consumers. Since 2011, government has gradually shifted tobacco warnings on cigarette and tobacco packets from abstract images to more explicit ones.<sup>9</sup> It was a direct approach by introducing graphic images of the actual effects of tobacco, such as rotting teeth, mouth and damaged lungs affected by cancer. These images were designed to create a stronger emotional response and make the health risks of smoking more tangible and undeniable. This change reflects a growing focus on using graphic visuals to educate the public. The intention is not only to inform but to visually confront people with the harsh realities of tobacco use, pushing them to reconsider their habits.

At present, the packaging and labelling of the tobacco cigarettes are in accordance with COTPA Rules 2022. There are two mandated textual warnings which read as: 1) TOBACCO CAUSES PAINFUL DEATH and 2) TOBACCO USERS DIE YOUNGER on two mandated images as specified in the rules. The first image was valid for a year from December 2022 to December

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<sup>9</sup> The COTPA Act and related amendments and rules are available at [https://ntcp.mohfw.gov.in/cigarettes\\_and\\_other\\_tobacco\\_products](https://ntcp.mohfw.gov.in/cigarettes_and_other_tobacco_products).

2023 and the second image replaced the first one for the subsequent year. These visual warnings are designed to complement the textual messages and further emphasize the dangers of tobacco consumption. The textual warning is displayed in white font on red background. Additionally, a cessation-oriented message, "QUIT TODAY CALL 1800-11-2356," is to be presented in white font colour on a black background. The rules specify the intensity of colour background as well. And prescribe that the text must be printed with a resolution of at least 300 DPI.

Under the amended rules of 2024, the textual health warnings have been redesigned to deliver stronger and clearer messages about the health risks of tobacco use. For both smoking and smokeless tobacco products, the mandatory warning will be the same and will now read: "TOBACCO CAUSES PAINFUL DEATH," displayed in white font on a red background. The cessation-oriented message and the criteria for the visibility of the text remains same. The amendment also introduces new pictorial health warnings, which will be implemented in a phased manner in the similar fashion to ensure the uninterrupted continuation of health warnings by maintaining the prescribed warnings for the second twelve-month cycle until officially updated in the Schedule. The first image will be valid for the initial twelve months starting June 1, 2025, followed by a second image that will replace it for the subsequent year. This provision guarantees continuous compliance, ensuring that health warnings remain prominently displayed on all tobacco product packaging without interruption. These visual warnings are designed to complement the textual messages and further emphasize the dangers of tobacco consumption. To facilitate compliance, the government has made the new pictorial warnings available for download from official platforms.

Non-compliance with these regulations is a punishable offence – with imprisonment or a fine, both for manufacture and for sale of such products. The original Act proposed the following:

20 (1) Any person who produces or manufactures cigarettes or any other tobacco products, in contravention of section 7 shall in the case of first conviction be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to five thousand rupees, or with both, and for the second or subsequent conviction, with imprisonment for a term which may extend to five years and with fine which may extend to ten thousand rupees.

(2) Any person who sells or distributes cigarettes or any other tobacco products, in contravention of section 7 shall in the case of first conviction be punishable with imprisonment for a term, which may extend to one year, or with fine which may extend to one thousand rupees, or with both, and, for the second or subsequent conviction, with imprisonment for a term which may extend to two years and with fine which may extend to three thousand rupees.

The Ministry of Health and Family Welfare has proposed an Amendment, which increases the monetary fines associated with such non-compliances. It proposes the following:

20 (1) Any person who produces or manufactures cigarettes or any other tobacco products, in contravention of section 7 shall in the case of first conviction be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to one lakh rupees, or with both, and for the second or subsequent conviction, with imprisonment for a term which may extend to five years and with fine which may extend to five lakh rupees.

(2) Any person who sells or distributes cigarettes or any other tobacco products, in contravention of section 7 shall in the case of first conviction be punishable with imprisonment for a term, which may extend to one year, or with fine which may extend to fifty thousand rupees, or with both, and, for the second or subsequent conviction, with imprisonment for a term which may extend to two years and with fine which may extend to one lakh rupees.

20A. (1) Any person who produces or manufactures or supplies or imports illicit cigarettes or any other tobacco products shall in the case of first conviction be punishable with imprisonment for a term which may extend to two years, or with fine which may extend to one lakh rupees, or with both, and for the second or subsequent conviction, with imprisonment for a term which may extend to five years and with fine which may extend to five lakh rupees.

(2) Any person who distributes, sell, offer for sale or permit sale of illicit cigarettes or any other tobacco products shall in the case of first conviction be punishable with imprisonment for a term, which may extend to one year, or with fine which may extend to fifty thousand rupees, or with both, and, for the second or subsequent conviction, with imprisonment for a term which may extend to two years and with fine which may extend to one lakh rupees.

### 3. Literature review:

The widespread availability of illicit tobacco products continues to weaken the impact of both public health interventions (such as health warnings on cigarette packets) and fiscal interventions (such as tobacco taxation). Many countries recognise the need to produce more reliable estimates of the magnitude of the illicit tobacco market. However, in developing countries like India, data based on sound empirical research remains limited.

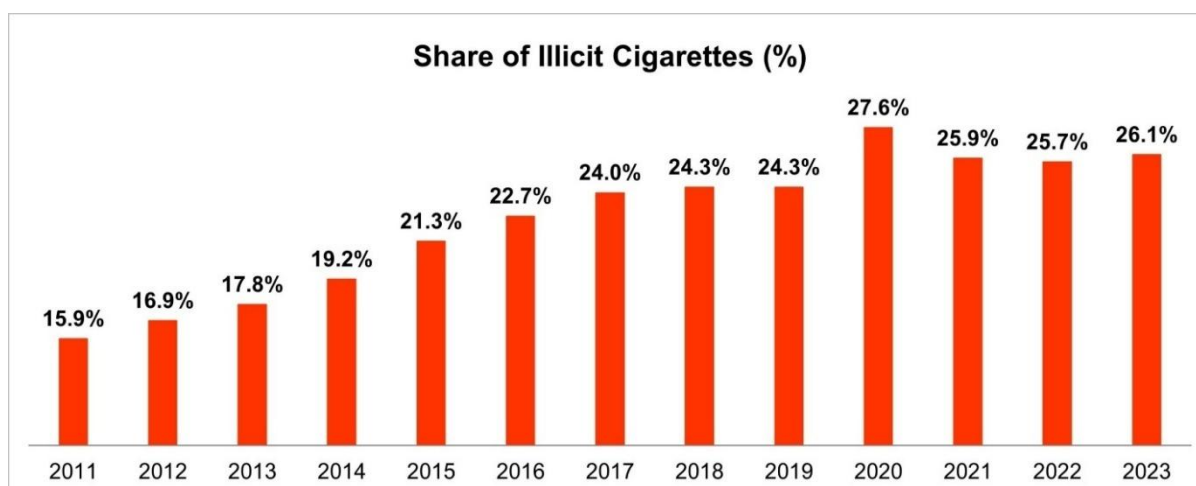
The Tobacco Institute of India reports that the legal share of cigarette consumption in total tobacco consumption has declined from 21% in 1981–82 to just 10% in 2023–24<sup>10</sup>. During this period, the total use of tobacco in products increased by 49 percent. The Institute expresses concern that this shift in consumption may be partially attributed to an increase in the use of illegal cigarettes and cheaper, less-regulated tobacco products. It reports estimates from Euromonitor that suggest that around 26 percent of cigarettes are illicit cigarettes.

#### Figure 1: Share of Illicit Cigarettes

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<sup>10</sup> <https://www.tiionline.org/facts-sheets/tobacco-consumption/>





Source: <https://www.tionline.org/industry-issues/illegal-trade/>

In 2018, John and Ross carried out an independent and methodologically robust study to estimate the share of illicit cigarette consumption in India. The paper classifies a cigarette pack as illicit if it has- (a) a duty-free sign; (b) no graphic health warnings; (c) no textual health warnings; or (d) no mention of “price inclusive of all taxes” or similar text. Using a nationally representative empty-pack survey covering 1,727 retailers in eight cities and towns, they found that only 2.73% of the packs were illicit. It concluded that there is significant overestimation of size of the illicit cigarettes market. The study also revealed notable regional differences, with illicit cigarette packets more common in towns near international borders and among cheaper brands, pointing towards a strong price-driven demand for such products.

Goodchild et al. (2020) added to this discussion with a study using the tax-gap method. A complementary study, Goodchild et al., 2020, using the tax-gap method compared data from the Global Adult Tobacco Survey (GATS) I and II (2009–2010 and 2016–2017). By comparing GATS data from 2009–2010 (GATS I) and 2016–2017 (GATS II), they calculated illicit consumption as the difference between total cigarette consumption and legal cigarettes consumption. Their results showed that the share of illicit cigarette consumption remained fairly stable at relatively low levels, rising slightly from 5.1% to 6.0% of total consumption. This occurred despite a substantial 30% reduction in smoking prevalence and an overall 10% decline in total cigarette consumption during the same period. The findings challenge the narrative of a growing illicit market promoted by industry sources but has important implications for public policy. It highlights the value of existing regulatory tools. Still, they stress the importance of continuous enforcement, particularly in border regions and for low-cost brands.

Welding et al. (2021) provides further insight into the issue. Their study looked at the legality, availability, and pricing of tobacco products across five Indian states, with a specific focus on compliance with health warning label (HWL) regulations. The paper distinguishes between illegal and illicit sales. As per this paper, “tobacco producers in India are required by the government to pay taxes and display the statement “inclusive of all taxes” on the packaging, which has the equivalent function of a tax stamp. A tax exemption exists for companies producing under two million rupees (30,770 USD) worth of products. Products that do not display “inclusive of all taxes” and are not exempt are illicit as taxes were not paid. On the other hand, products which do not follow the regulations regarding the health warning label have been classified as illegal. Among the cigarette packs collected, about 25% were found illegal as they displayed outdated Indian HWLs and 10% illicit<sup>11</sup> as they lacked HWLs or were displaying foreign warnings, indicating non-compliance with national packaging laws. As per its findings, illicit cigarette packs were most prevalent in Maharashtra (22%), followed by Uttar Pradesh and Rajasthan. Compared to bidis and smokeless tobacco (SLT), cigarettes showed the highest proportion of illicit products, indicating that cigarettes pose a greater enforcement challenge.

#### 4. Objective and Methodology

The study seeks to document the availability of “non-compliant” brands of cigarettes in urban areas in the country. As discussed above, brands not complying with the regulatory requirements on packaging of cigarettes are taken as a proxy for illicit cigarettes supplied in the domestic market. This approach would not identify the availability of cigarettes which comply with the packaging requirements but without applicable duties paid, since the duty paid status of products is difficult to validate. Earlier studies have assumed that a declaration of “prices inclusive of all taxes” is a reflection of tax paid status of the product. Such a declaration however does not ensure that the taxes are transmitted to the exchequer. This study therefore proposes to focus on brands which do not comply with the regulatory declarations. The study proposes to document

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<sup>11</sup> Tobacco products that do not display “inclusive of all taxes” and are not tax-exempted are illicit as taxes were not paid. While the tobacco products sold with an old Health Warning Labels (HWLs) are considered illegal to sell (Welding et. al., 2021).

- The availability of “non-compliant” brands at various retail outlets
- Share in cigarette sales in the selected cities of “non-compliant” cigarette brands – it may be noted that these could be imported or locally produced cigarettes.
- The price points at which “non-compliant” cigarette brands are being sold at retail outlets, and how do these compare to the prices of compliant cigarette brands?

The data for this study was collected through a field survey conducted across eight major cities in India: Bengaluru, Chennai, Delhi, Guwahati, Hyderabad, Jaipur, Kolkata, and Mumbai. In similar other studies, the survey collected empty packets of cigarettes from retail vendors for analysis. Empty cigarette packets with vendors are likely to reflect the trends for sale of loose cigarettes. In this survey, we propose to focus on survey of vendors. The information collected reflects their information on the availability of different brands and their assessment of the extent of sales of these and other brands.

To ensure accuracy and validity, a pilot survey was first conducted in Delhi. This pilot survey helped identify the brands of non-compliance cigarettes available in the market and the price points at which they were being sold. Insights from the pilot survey were used to streamline the content of the questionnaire.

The survey was designed as a CAPI instrument - a structured questionnaire built on the KoboToolbox platform, making it easy to fill out using tablets in the field.

Key sections of the questionnaire included:

- **Retail Outlet Information:** Questions about the type and location of the outlet, the products sold, and the availability of cigarettes.
- **Cigarette Sales Data:** Questions related to the sales of both legal and illicit cigarette brands, including the number of packets and loose cigarettes sold, price points of different brands, and the brand preferences of customers.
- **Non-compliant brands Identification:** Specific questions focused on identifying which illicit cigarette brands were available out of the identified brands in pilot survey and their price points. The illicit brands considered specifically are Esse, The One, Raison, Win, Pine, Black, Gudang Garam and Mond. These brands were considered based on a pilot study that was conducted in Delhi. In Pilot study the retailers were selling only these brands
- **Proximity Factors:** Questions on the proximity of the outlet to key areas such as commercial hubs, government offices, educational institutions, and transport hubs.

- **Photographic Evidence:** A section for investigators to upload images of the retail outlet, as well as any visible signs or displays of illicit cigarette brands wherever possible.

The KoboToolbox, is an open-source data collection tool. It was chosen for its user-friendly interface, offline functionality, and its ability to collect data efficiently on mobile devices, such as tablets. It also allowed us to collect GPS data and photographic evidence in real-time from each survey location to ensure the accurate mapping and validation of retail outlets, ensuring the accuracy and authenticity of the field data.

The study used a random convenience sampling approach, where a sample of 30 retail outlets was selected from each city. The cities chosen for this study were strategically selected based on their size, geographical diversity, and relevance to the cigarette market.

**Cities Selected:** The following cities were selected for this study based on their strategic economic and geographic significance: Delhi, the capital city; Mumbai, the financial hub; Bengaluru, the IT centre; Chennai, home to the Indian motor industry; Kolkata, a significant trading hub; Hyderabad, a techno-savvy state; Jaipur, a major tourist attraction and Guwahati, to reflect the north east. These cities represent a diverse cross-section of India, each contributing uniquely to the country's economic landscape, making them ideal locations for analysing cigarette sales patterns.

**Sample Size:** 30 retail outlets in each city were planned. The total sample coverage of 246 outlets in actual has been achieved across 8 major cities. *Please check Table 1.1*

The selection of retail outlets followed a convenience sampling method, meaning that the investigators selected outlets that were accessible and willing to participate in the survey. This approach was used due to time constraints and the need to gather data from a wide range of locations quickly. To ensure a degree of randomness, retail outlets were selected from different types of areas, including mixed-use zones, commercial hubs, residential areas, and transport hubs.

<b>Table 2 Sample Plan and Sample Achieved</b>			
Cities	Sample Plan	Sample Achieved	%
Bengaluru	30	31	12.6
Chennai	30	32	13.0

Delhi	30	30	12.2
Guwahati	30	30	12.2
Hyderabad	30	32	13.0
Jaipur	30	30	12.2
Kolkata	30	31	12.6
Mumbai	30	30	12.2
Total	240	246	100



The survey was administered by a team of trained investigators, all of whom were graduates or postgraduates in **social sciences**. These investigators underwent a detailed training program before the fieldwork commenced. The training covered the following key areas:

- **Survey Methodology:** Ensuring that investigators understood the objectives of the study and the importance of maintaining data quality.
- **Use of KoboToolbox:** Training on how to effectively use the Kobo platform on tablets, including how to collect GPS coordinates, upload photos, and ensure that data was accurately entered.

- **Ethics and Consent:** Emphasizing the importance of ethical data collection practices, including obtaining informed consent from retail outlet owners or managers before conducting the survey.
- **Fieldwork Best Practices:** Providing guidance on how to approach retail outlets, how to ask sensitive questions, and how to handle difficult situations during data collection.

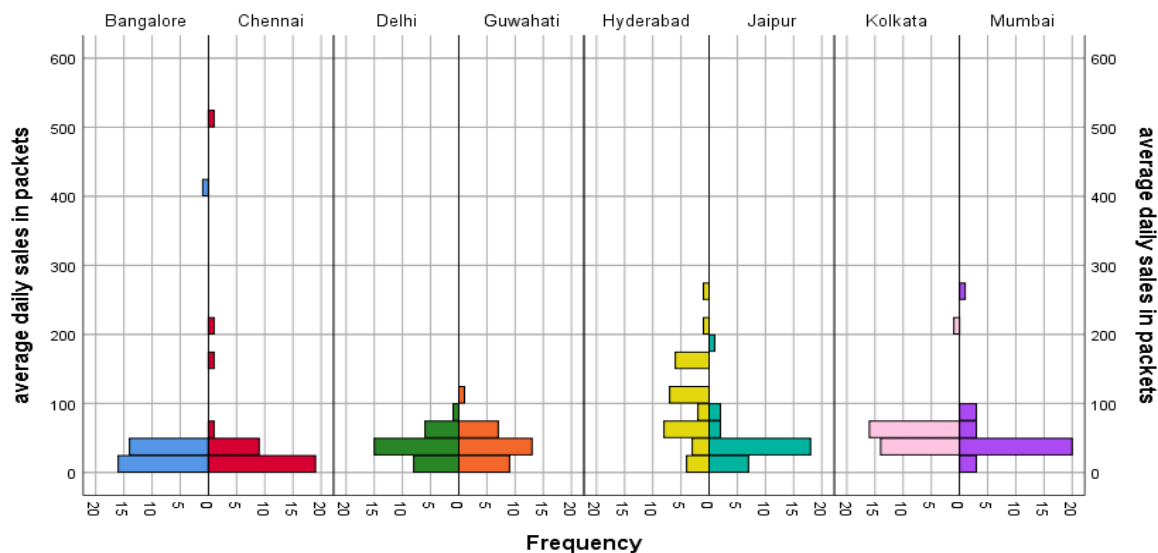
While the research methodology was designed to capture a broad view of the cigarette market, some limitations were encountered:

- **Convenience Sampling:** While the random convenience sampling allowed for data collection across diverse areas, it may not fully represent all types of retail outlets or geographical locations.
- **Self-Reporting Bias:** Retailers might have provided inaccurate or incomplete data on illicit cigarette sales due to fear of legal repercussions or lack of knowledge about illicit products.
- **Geographic Constraints:** Although eight cities were selected for the study, the results may not fully capture trends in smaller towns or rural areas. The spread within city also may not capture the real situation.

## 5. Data Analysis and Findings

### 5.1. Overall trends

**Figure 2: Number of Retailers (N)**



The data reflects the diverse nature of cigarette sales across cities, influenced by factors such as local demand, retail outlet characteristics, and geographic or socio-economic variations in each city.

Overall, the average daily sales per retail outlet amount to 48 packets, with 80% of sales coming from 10-packet packs and only 20% from 20-packet packs. For the purpose of this analysis, we have considered only the average daily sales in terms of packets, as the standard deviation and error were significantly higher when sales were recorded by pack size.

**Table 3 Average Daily Sales (In Packets) per Retailer**

	Bengaluru	Chennai	Delhi	Guwahati	Hyderabad	Jaipur	Kolkata	Mumbai
Mean	36.03	45.63	34.17	32.50	91.88	39.00	54.65	43.07
Median	20.00	20.00	30.00	30.00	80.00	30.00	50.00	30.00
Mode	20.00	20.00	30.00	30.00 <sup>a</sup>	100.00	30.00	45.00	25.00
Maximum	400.00	500.00	90.00	100.00	270.00	190.00	200.00	250.00
Minimum	12.00	5.00	10.00	5.00	10.00	18.00	40.00	15.00
Standard Deviation	67.94	91.79	17.32	20.92	59.39	33.11	27.42	42.58
Sum	1117	1460	1025	975	2940	1170	1694	1292

a. Multiple modes exist. The smallest value is shown

Hyderabad has the highest mean daily sales at 91.88, followed by Kolkata (54.65) and Chennai (45.63). This indicates that, on average, Hyderabad's retail outlets sell more cigarettes per day compared to other cities. Though the cities having higher sales of cigarette clearly shows some outliers in the Graph 1.1, still the total sales are high as mentioned and validating by the descriptive statistics by mean and sum see the Table 3. Guwahati has the lowest mean at 32.50. In most cities, the median value is much lower than the mean, suggesting a skewed distribution where a few retail outlets with high sales contribute to the higher mean values.

Cities like Delhi (30.00), Guwahati (30.00), and Jaipur (30.00) have a median of 30, indicating that half of the outlets in these cities sell fewer than 30 packets a day. Hyderabad has the highest median at 80.00, suggesting that a significant portion of outlets experiences relatively high sales.

Chennai has the highest standard deviation at 91.79, indicating that cigarette sales in this city vary greatly from the average. This large variation could be due to a mix of very high and low sales in different outlets. Delhi (17.32) and Guwahati (20.92) have relatively low standard deviations, implying that cigarette sales are more consistent in these cities compared to others.

Table 4 presents the mean daily cigarette packet sales at retail outlets across different locations in various cities. The data reflects how cigarette sales vary across different urban areas and highlights patterns that emerge based on proximity to key locations.

<b>Table 4 City / Location Wise Daily Average Sales in Packets (Mean) per Retailer</b>								
Location	Bengaluru	Chennai	Delhi	Guwahati	Hyderabad	Jaipur	Kolkata	Mumbai
Mixed Zone	0	<b>59</b>	<b>41</b>	19	<b>137</b>	<b>65</b>	47	26
Near to Commercial / Business Hub	<b>98</b>	<b>150</b>	34	<b>75</b>	<b>123</b>	<b>65</b>	53	41
Near to Government/ Private Office Complexes	26	0	0	20	0	28	54	35
Nearby Educational Institutions	22	0	10	40	<b>88</b>	27	<b>72</b>	33



Nearby Pubs/ Restaurants/ Night Clubs / Food Courts	26	0	<b>50</b>	<b>45</b>	<b>81</b>	34	49	<b>66</b>
Recreation/ Entertainment Zone	28	15	38		75	25	50	0
Residential Locality	18	22	31	32	30	30	<b>51</b>	37
Transport Hub	21	<b>30</b>	32	38	<b>93</b>	34	47	<b>57</b>

A few salient features of the table are summarised below:

- High Sales in Commercial/Business Hubs: Chennai (150) and Hyderabad (123) show strong cigarette sales near commercial/business hubs, indicating high demand in these areas.
- Hyderabad (88) and Kolkata (72) leads with high sales near educational institutes and educational institutions. The sales also high near to Pubs/ Restaurants/ Night Clubs / Food Courts for the Mumbai, Delhi and Guwahati pointing to a significant market for cigarettes in these youth-centric areas
- Hyderabad Dominates at Transport Hubs: With 93 in transport hubs, Hyderabad shows the highest sales, reflecting strong demand in high-traffic areas followed by Mumbai (57)
- Moderate Demand in Residential Areas: Kolkata (51) has the highest sales in residential localities, while Bengaluru (18) and Chennai (22) show the lowest.
- Nil 0 sales denote no sample was selected in the mentioned location of the city.

These findings suggest that cigarette sales are heavily influenced by proximity to business, recreational, and transport hubs, with all cities showing notably higher demand in these areas.

The primary interest of this study is the availability or sale of “non-compliant brands. Using the pilot survey in Delhi, a few commonly available brands were identified. Using this list as a reference point, the survey captured availability of these and other brands during the survey in other cities. The vendors were asked whether they sell any of the listed brands. Further, they were also asked whether they sold any other smuggled brand. Table 5 presents a summary of the number of dealers selling only compliant brands.

**Table 5: Fully compliant retailers**

Cities	Sample Achieved	Number of vendors Selling only Compliant Brand	Share of non-compliant brands
--------	-----------------	--	----------------------------------

Bengaluru	31	0	23.1
Chennai	32	4	17.33
Delhi	30	1	25.02
Guwahati	30	9	5.85
Hyderabad	32	11	2.14
Jaipur	30	0	59.15
Kolkata	31	0	24.91
Mumbai	30	0	32.59
Total	246	25	20.75

The table indicates that these products are available in all the cities surveyed and with many dealers. Further, it shows that in four of the surveyed cities, all surveyed retailers reporting selling at least one or more non-compliant brands. On the other hand, Hyderabad, Guwahati and Chennai have a few dealers who don't sell these brands. Correspondingly, cities which have a higher share of only compliance vendors, also report a lower share of non-compliant brands in total sales. The average share of non-compliant brands across the entire sample is 20.75 percent.

## 5.2. Availability of major non-compliant brands

Table 6 presents an overview of the availability of non-compliant brands. The table shows that for the retailers surveyed, the sales of non-compliant brands in the Indian market account for around 21 percent of total number of packets sold. Three common available brands which have relatively higher reach in the market are Gudang Garam (29.06), Black (27.45) and Esse (23.28).

Table 6 Brand wise share of non-compliant brands (%)									
Brands	Bengaluru	Chennai	Delhi	Guwahati	Hyderabad	Jaipur	Kolkata	Mumbai	Overall
ESSE	25.58	10.67	42.88	31.58	9.52	15.75	27.96	26.13	23.28
THE ONE	0.00	3.95	0.00	0.00	3.17	0.43	0.47	0.71	0.83
RAISON	0.39	3.95	0.58	0.00	1.59	0.00	0.00	5.46	1.51
WIN	29.07	0.00	4.68	0.00	3.17	6.07	0.00	1.43	5.66
PINE	5.81	0.79	7.41	0.00	0.00	15.32	0.00	2.85	6.36
BLACK	27.13	17.00	15.98	66.67	9.52	28.47	36.02	28.03	27.45
GUDANG GARAM	8.53	63.64	21.05	1.75	39.68	23.12	35.55	31.12	29.06
MOND	3.49	0.00	7.41	0.00	33.33	10.84	0.00	4.28	5.86

Non-Compliant (%)	23.10	17.33	25.02	5.85	2.14	59.15	24.91	32.59	20.75
Sales of Non-Compliant (Packets)	258	253	256.5	57	63	692	422	421	2422.5
Total Sales of Cigarettes (Packets)	1117	1460	1025	975	2940	1170	1694	1292	11673

A review across cities shows that Jaipur has the highest percentage of non-compliant cigarette sales at 59.15%, indicating that more than half of the cigarette sales in Jaipur are of non-compliant brands. Delhi follows closely with 25.02%, showing a significant share of such cigarette sales compared to the total cigarette sales. Mumbai (32.59%) and Kolkata (24.91%) also show notable percentages of such brands, suggesting that the illicit cigarette market is substantial in these cities. Hyderabad (2.14%) and Guwahati (5.85%) has the lowest percentage of non-compliant cigarette sales. Bengaluru (23.1%) and Chennai (17.33%) have moderate shares of these identified brands.

Table 7 shows location wise average sales of non-compliant brands. Gudang Garam dominates the market followed by Black and Esse, especially in residential localities and commercial hubs, whereas Raison, Win, Mode and Pine has limited presence and sales across various locations.

Table 7: Location Wise Retailers Selling Non-Compliant Brands								
	ESSE	THE ONE	RAISON	WIN	PINE	BLACK	GUDANG GARAM	MOND
Commercial Business Hub	16		2	10	6	19	13	6
Government or Private Office Complexes	10		1	6	7	15	13	9
Transport Hub (Bus Depot/ Railway Station/ Metro Station)	23	2	2	13	8	21	17	9
Educational Institutions (School/ College / University)	19	2		4	5	18	14	5
Recreation/ Entertainment Zone	12	1	3	7	6	12	9	5
Nearby Pubs/ Restaurants/ Night Clubs / Food Courts	21		3	8	6	26	17	12

Residential Locality	22		3	6	6	27	28	9
Mixed Zone	24	1	2	5	10	34	38	8
<b>Total</b>	<b>147</b>	<b>6</b>	<b>16</b>	<b>59</b>	<b>54</b>	<b>172</b>	<b>149</b>	<b>63</b>

Black leads in availability across locations with along with ESSE. On the other hand, Gudang Garam is preferred more in Residential Localities and Mixed Zone. Around Educational Institutions and recreational areas, Esse and Black are more popular.

The following table shows the availability of different brands across cities. Esse, Black and Gudang Garam are among the more widely available brands with over half of the retailers reporting sales of the same. Further, some variation in preferences across cities too are evident.

<b>Table 8: Number of Retailers Selling the Selected Brands</b>									
	<b>ESSE</b>	<b>THE ONE</b>	<b>RAISON</b>	<b>WIN</b>	<b>PINE</b>	<b>BLACK</b>	<b>GUDANG GARAM</b>	<b>MOND</b>	<b>Total Vendors</b>
Overall	147	6	16	59	54	172	149	63	246
Bangalore	21	0	1	26	8	29	19	8	31
Chennai	4	1	1	0	1	19	27	0	32
Delhi	28	0	2	9	7	11	18	12	30
Guwahati	5	0	0	0	0	18	1	0	30
Hyderabad	5	1	1	2	0	6	2	10	32
Jaipur	30	2	2	19	30	30	30	27	30
Kolkata	24	1	0	0	0	30	22	0	31
Mumbai	30	1	9	3	8	29	30	6	30

Table 8 reveals a fascinating interplay of brand preference and retailer distribution within the illicit packet market across various Indian cities, where, for instance, The Black is widely available in Bangalore, Jaipur, Kolkata and Mumbai. It is sold by highest number of retailers (172 retailers) out of 246 retailers in sample.

GUDANG GARAM demonstrates a strong presence in Chennai, Jaipur, Kolkata and Mumbai. It is sold by 149 retailers in the sample selected. Esse is popular in Bangalore, Delhi, Jaipur, Kolkata and Mumbai. 147 retailers selling ESSE at their retail outlet.

### 5.3. Price Comparison across Brands:

Unlike the compliant brands which display a Maximum Retail Price (MRP) on the packet, the non-compliant brands often don't have such information displayed. This opens up the space

for variation in the prices charged to consumers. For a comparison of the prices Figure 2 below presents information on domestic and imported brands – the former being the compliant brands and the latter being the non-compliant ones. The figure highlights the fact that domestic brands appear with a higher price tag when compared to the imported brands. Further, Table 9 shows that there is considerable variation in the prices charged for the non-compliant brands – the price range and the standard deviation capture this variation. Retailers, therefore, sell these cigarette brands at different price points, often influenced by local market dynamics, availability, and demand.

<b>Table 9 Average (mean) Retail Price</b>			
<b>Brands Retail Price (In Rs)</b>	<b>Sale Price Range</b>	<b>Mean</b>	<b>Std. Deviation</b>
<b>ESSE</b>	150-230	160.65	35.99
<b>THE ONE</b>	150-200	151.67	37.10
<b>RAISON</b>	150-250	167.19	39.45
<b>WIN</b>	140-200	166.19	16.85
<b>PINE</b>	150-260	206.30	30.79
<b>BLACK</b>	180-300	194.16	44.34
<b>GUDANG GARAM</b>	200-300	204.62	58.10
<b>MOND</b>	180-300	192.22	47.21

**Figure 2: Brand Wise Retail Price to the Consumer (in Rs)**

TYPE	BRANDS	Average Retail Price to Consumer (pack of 20)
IMPORTED	ESSE	180
IMPORTED	THE ONE	180
IMPORTED	RAISON	200
IMPORTED	WIN	200
IMPORTED	PINE	200
IMPORTED	BLACK	200
IMPORTED	GUDANG GARAM	200
IMPORTED	MOND	180
IMPORTED	MARLBORO IMPORTED	300
INDIAN	MARLBORO INDIA	340
INDIAN	GOLD FLAKE REGULAR	340
INDIAN	GOLD FLAKE LIGHT	340
INDIAN	CLASSIC REGULAR	340
INDIAN	CLASSIC CONNECT	280
INDIAN	STELLAR	200
INDIAN	SHIFT	180
INDIAN	ULTRA MILD	340
INDIAN	MILD	340
INDIAN	DEFINE	180

## 6. Other Issues:

### 6.1. Availability of counterfeit products

The survey also provided some indication on the availability of counterfeit smuggled products. These products have similar packaging with minute differences in the shades of the colours used when compared to the origin. These could either be illicitly imported or locally manufactured / domestically produced. Our survey identified several counterfeit brands, such as three duplicate versions of ESSE and one duplicate of Gudang Garam, although the origin of these counterfeit products remains unidentified.

### 6.2. Availability of Non-Compliant Brands on Online portals:

A search on the internet revealed that a number of e-commerce websites provide access to tobacco products including cigarettes. The study analysed the available information on a few identified sites. These include

Smoke Shop : <https://smokeshop.co.in/>

The Smoke Shop: <https://www.thesmokeshop.in/>

Sutta Kart: <https://www.suttakart.com/>

Blinkit : <https://blinkit.com/cn/cigarettes>

Wholesale Cigarettes Shop: <https://wholesalecigarettesshop.com>

My Pan Shop: <https://www.mypanshop.com>

The Roll n Puff: <https://therollnpuff.com>

The technical details of these stores are summarised in the Appendix. A few significant points of interest from an examination of these sites can be summarised as follows:

- a. All of these sites present a range of non-compliant products for sale. The range of products available in these online stores is wider than that available in the retail stores.
- b. Imported brands offer a higher number of flavored variants compared to domestic or officially imported brands. These flavors range from menthol and mint to fruit and exotic blends, which may appeal to younger consumers.
- c. Most of the imported/smuggled brands do not carry any statutory health warnings on their packaging, as required by Indian law. In cases where a warning is present, it typically appears as a plain sticker with minimal compliance—often just stating "Smoking is injurious" without any graphic imagery or standard formatting.

Of these websites, some provide the product without any cross-checks on the user. For instance, some of them don't validate the purchaser to be of legal age to purchase tobacco products. The easy access to these products as well as the fact that imported brands cost less than the domestic tax paid brands, raises questions about the effectiveness of both the regulatory framework and the taxation regime.

**Table 10: Online Retailer Age Verification and Disclaimer Checks**

SITE	CHECKS/VERIFICATION
<b>Smoke Shop :</b> <a href="https://smokeshop.co.in/">https://smokeshop.co.in/</a>	NO
<b>The Smoke Shop:</b> <a href="https://www.thesmokeshop.in/">https://www.thesmokeshop.in/</a>	YES (DISCLAIMER: You need to be 21 or older to access the website. By continuing, you confirm you're of legal smoking age in your area.)
<b>Sutta Kart:</b> <a href="https://www.suttakart.com/">https://www.suttakart.com/</a>	YES (DISCLAIMER: You must be 21 years or older to view website. By proceeding, you confirm you are of legal smoking age in your jurisdiction.)
<b>Blinkit :</b> <a href="https://blinkit.com/cn/cigarettes">https://blinkit.com/cn/cigarettes</a>	YES (DISCLAIMER: - You are above the legal age (as applicable from time to time in your area) and not buying tobacco on behalf of anyone who doesn't qualify the legal age. -Your location is not in and around a school or college premises. We are bound to report your account in case of any transgressions!)
<b>Wholesale Cigarettes Shop:</b> <a href="https://wholesalecigaretteshop.com">https://wholesalecigaretteshop.com</a>	NO DISCLAIMER (MINIMUM ORDER 8000 Rs)
<b>My Pan Shop:</b> <a href="https://www.mypanshop.com">https://www.mypanshop.com</a>	MOBILE NUMBER WHILE LOGIN FOR OTP
<b>The Roll n Puff:</b> <a href="https://therollnpuff.com">https://therollnpuff.com</a>	YES (DISCLAIMER: Please verify that you are 21 years of age or older to enter this site.)

## 7. Some Policy Implications

An alternative method to analyse the use of illicit cigarettes could be through a comparison of the consumption data with the supplies data as captured in the GST framework. This approach however could not be explored since data provided by CBIC suggests that GSTN is allowing for non-standardised form of data input. For instance, for the HSN code 24022030, which refers to cigarettes with filter of 11 mm, not exceeding 60 mm. The reported data includes the following units: BAG, BAL, BDL, BKL, BCU, BCX, BTL, BUN, CAN, CBM, CCM, CMS, CTN, DOZ, DRM, GMS, GRS, GYD, KGS, KLR, KME, LTR, MLT, MTR, MTS, NOS, OTH, PAC, PCS, PRS, QTL, ROL, SET, SQM, TGM, THD, TON, TUB, UNT, YDS. Challenges in

aggregating information under these different units makes it difficult to use this information for evaluating the tax gap. Further, since the tax structure for cigarettes is based on value of sales (ad valorem taxes in GST) and on the number of sticks (specific excise duties), it is not clear how this information could be of use to the tax department as well. Some rationalization of the units available to the tax-payer while filing a return could make the information more useful.

A World Bank on Confronting Illicit Tobacco Trade: A Global Review of Country Experiences defines “Illicit tobacco trade refers to any practice related to distributing, selling, or buying tobacco products that is prohibited by law, including tax evasion (sale of tobacco products without payment of applicable taxes), counterfeiting, disguising the origin of products, and smuggling.”<sup>12</sup> The study identifies a number of measures used by different countries. The measures that might be relevant to India include:

1. Track and trace: setting up a mechanism for tracing the entire supply chain from production of tobacco and import of tobacco and its products, till it reaches the final consumer. This process can provide a mechanism for identifying “illicit” or non-compliant supplies at all stages of the supply chain.

For this intervention to be effective, two supporting measures are required:

2. Significant deterrence through effective enforcement at the different stages of the supply chain is required. UK government has articulated an approach to ensure compliance at both the retail and production stage.<sup>13</sup>
3. Our analysis does flag concerns of availability of non-compliant brands on online portals as well. These portals violate multiple regulations and provide easy access. Regulating or restricting these supplies could be a crucial element of regulating non-compliant trade.

In the case of India, the easy availability of non-compliant brands at retail outlets suggests that non-compliance is not perceived to be a costly activity. The DRI does provide some information on seizures of cigarettes. For the year 2022-23, for instance, the DRI’s Smuggling in India Report, 2022-23 suggests that Rs 126.15 crores worth of cigarettes were seized, 55

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<sup>12</sup> <https://documents1.worldbank.org/curated/en/677451548260528135/pdf/133959-REPL-PUBLIC-6-2-2019-19-59-24-WBGToBaccoIllicitTradeFINALvweb.pdf>

<sup>13</sup> <https://www.gov.uk/government/publications/stubbing-out-the-problem-a-new-strategy-to-tackle-illicit-tobacco/stubbing-out-the-problem-a-new-strategy-to-tackle-illicit-tobacco#progress-update>



percent coming in by land and bulk of the remaining by sea<sup>14</sup>. The report also provides a description of the *modus operandi*.<sup>15</sup> It flags the possible attractiveness for the consumer of packaging without the COPTA regulations. It might be useful to explore technological solutions for identifying smuggled products.

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<sup>14</sup> <https://dri.nic.in/main/smug2023>

<sup>15</sup> <https://www.businessworld.in/article/on-a-high-cigarette-smuggling-in-india-520497>

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[\*World Health Organization: Non-age-standardized estimates of current tobacco use, tobacco smoking and cigarette smoking \(Tobacco control: Monitor\)\*](#)

## Appendix

### Technical Details of online stores

#### *HOSTING DETAILS*

**Details of Hosting: Smoke Shop:** <https://smokeshop.co.in/>

It is hosted by: The Constant Company, LLC

Organization name: Growthpond Technology PVT LTD

IP address: 103.181.194.5

AS (autonomous system) number and organization: AS20473 The Constant Company, LLC

AS name: AS-VULTR

Reverse DNS of the IP:

City: Mumbai

Country: India

Meta Description

India's Best and Reliable Online Store For Ordering Smoking Products, Tobacco, Rolling Papers, Indian-Imported Cigarettes, Cigars, Pan Masala

Meta Keywords

Not available

**Details of Hosting :** The Smoke Shop: <https://www.thesmokeshop.in/>

It is hosted by: Amazon Technologies Inc.

Organization name: AWS EC2 (ap-south-1)

IP address: 3.108.154.143

AS (autonomous system) number and organization: AS16509 Amazon.com, Inc.

AS name: AMAZON-02

Reverse DNS of the IP: ec2-3-108-154-143.ap-south-1.compute.amazonaws.com

City: Mumbai

Country: India

Page Title

Buy Online Esse double shot.delhi | THE SMOKE SHOP | The Smoke Shop.Eees gold

Esse light

Meta Description

CASH ON DELIVREY OR COD IS AVAILBLE ONLY IF YOUR ORDER AMONUT IS ABOVE RS.499

Meta Keywords

Buy Online Esse double shot.delhi

**Details of Hosting :** Sutta Kart: <https://www.suttakart.com/>

It is hosted by: Amazon Technologies Inc.

Organization name: AWS EC2 (ap-south-1)

IP address: 3.108.154.143

AS (autonomous system) number and organization: AS16509 Amazon.com, Inc.

AS name: AMAZON-02

Reverse DNS of the IP: ec2-3-108-154-143.ap-south-1.compute.amazonaws.com

City: Mumbai

Country: India

Page Title

Buy Premium Products Online at SuttaKart, Order Now !

Meta Description

India's Largest Online Platform for Ordering Premium Products. Buy Premium Products Online at SuttaKart. Shop top select

Meta Keywords

Online cigarette,Cigarette online,Cigarette delivery app,Online cigarette shop in india,How to buy online cigarette in india

**Details of Hosting : Blinkit :** <https://blinkit.com/cn/cigarettes>

It is hosted by: Cloudflare, Inc.

Organization name: Cloudflare, Inc.

IP address: 2606:4700:4400::6812:2317

AS (autonomous system) number and organization: AS13335 Cloudflare, Inc.

AS name: CLOUDFLARENET

City: Montreal

Country: Canada

<No Meta Data Available>

**Details of Hosting : Wholesale Cigarettes Shop:** <https://wholesalecigaretteshop.com>

It is hosted by: Interserver, Inc

Organization name: Interserver, Inc

IP address: 66.45.244.235

AS (autonomous system) number and organization: AS19318 Interserver, Inc

AS name: IS-AS-1

Reverse DNS of the IP: st.com.pk

City: Secaucus

Country: United States

```
<meta name="description" content="Cigarettes Distributor: आप पूरे भारत में Wholesale आधे दाम पर
10/- रूपए बिकरी में विदेशी सिगार / सिगरेट खरीद सकते हैं, वो भी आधे रेट पर 👉 कॅश ऑन डिलीवरी में , संपर्क करे :- 📞
9888653894 / 9914714894" />
<link rel="canonical" href="https://wholesalecigaretteshop.com/" />
<meta property="og:locale" content="en_US" />
<meta property="og:type" content="website" />
<meta property="og:title" content="Wholesale Cigarettes Shop - Wholesale Cigarettes
Shop"
```

**Details of Hosting : My Pan Shop:** <https://www.mypanshop.com>

It is hosted by: Google LLC

Organization name: Google Cloud (asia-south2)

IP address: 34.131.166.98

AS (autonomous system) number and organization: AS15169 Google LLC

AS name: GOOGLE

Reverse DNS of the IP: 98.166.131.34.bc.googleusercontent.com

City: New Delhi

Country: India

Page Title

Buy Cigarettes Online in India at Best Prices | MyPanShop

Meta Description

Buy cigarettes from India's most trusted online store at MyPanShop. Buy Indian vintage cigarettes brands, Herbal cigarettes and more with doorstep delivery all over India with no extra charges.

Meta Keywords

Buy Cigarettes Online, Buy Cigarettes Online India, Herbal Cigarettes, ITC Cigarettes, Marlboro Cigarettes, VST Cigarettes, Herbal Smoking Blends

**Details of Hosting :** The Roll n Puff: <https://therollnpuff.com>

It is hosted by: Cloudflare, Inc.

Organization name: Shopify, Inc.

IP address: 23.227.38.32

AS (autonomous system) number and organization: AS13335 Cloudflare, Inc.

AS name: CLOUDFLARENET

Reverse DNS of the IP: myshopify.com

City: Ottawa

Country: Canada

Page Title

The Roll N Puff | Only Premium Rolling brands – THE ROLL N' PUFF

Meta Description

Desi Rolling smoke shop - Order Authentic rolling paper brands in India, Bongs, Chillums, Rolling machines, Raw, Herb Grinders, and lighters. Huge variety of Stoner accessories available