

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1<sup>st</sup> March, 2002 and published in the Gazette of India vide number G.S.R.118 (E), dated the 1<sup>st</sup> March, 2002, namely:-

In the said notification, -

I. in the preamble, in the proviso,-

- (A) in clause (a), after the words “against serial Nos”, the figures and letter “75A” shall be inserted;
- (B) in clause (b), for the words, letters and figures “ serial Nos.250, 251, 252 and 415”, the words, letters and figures “ serial Nos. 250, 251 and 252” shall be substituted;
- (C) after clause (d), the following clause shall be inserted, namely:-  
“(e) the goods specified against S. No. 75, of the said Table on or after the 2<sup>nd</sup> day of July, 2005”;

II. in the Table,-

- (i) against S.No. 7, for the entry in column (5), the entry “-” shall be substituted;
- (ii) against S.No. 8, for the entry in column (5), the entry “-” shall be substituted;
- (iii) against S.No.12, for the entry in column (5), the entry “-” shall be substituted;
- (iv) against S.No.30, in column (3), in item (A), for the word “soaps”, the words “soaps, industrial fatty acids and fatty alcohol” shall be substituted;
- (v) against S.No.51, for the entry in column (5), the entry “-” shall be substituted;
- (vi) against S.No.58, the entries in columns (2) to (6) shall be omitted;
- (vii) against S.No.61, the entries in columns (2) to (6) shall be omitted;
- (viii) for S.No.65 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“65.	262011 00, 262019 00	All goods	15%	-	-”;

- (ix) against S.No.66, for the entry in column (3), the entry “All goods” shall be substituted;

(x) after S.No.75 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"75A	2710	Naphtha when imported by the power plants specified in List 2A	10%	Nil	7";

- (xi) against S.No.77, for the entry in column (5), the entry "-" shall be substituted;
- (xii) against S.No.78, the entries in columns (2) to (6) shall be omitted;
- (xiii) against S.No.80, in column (3), against item (B), for the entry in column (5), the entry "-" shall be substituted;
- (xiv) against S.No.83, in column (3), against item (B) , for the entry in column (5), the entry "-" shall be substituted;
- (xv) against S.No.85, for the entry in column (5), the entry "-" shall be substituted;
- (xvi) against S.No.90, for the entry in column (5), the entry "-" shall be substituted;
- (xvii) against S.No.91, the entries in columns (2) to (6) shall be omitted;
- (xviii) against S.No.96, for the entry in column (5), the entry "-" shall be substituted;
- (xix) against S.No.114, for the entry in column (5), the entry "-" shall be substituted;
- (xx) against S.No.116, for the entry in column (5), the entry "-" shall be substituted;
- (xxi) against S.No.122, for the entry in column (5), the entry "-" shall be substituted;
- (xxii) against S.No.124, for the entry in column (5), the entry "-" shall be substituted;
- (xxiii) against S.No.129, for the entry in column (5), the entry "-" shall be substituted;
- (xxiv) against S.No.132, in column (3), against item (2), for the entry in column (5), the entry "-" shall be substituted;
- (xxv) against S.No.138, for the entry in column (5), the entry "-" shall be substituted;
- (xxvi) for S.No.152 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"152	4707	(A) All goods imported for use in, or supply to, a unit for manufacture of paper or paperboard other than newsprint;	5%	-	20
		(B) All goods imported for use in, or supply to, a unit for manufacture of newsprint	5%	Nil	20";

- (xxvii) against S.No.155, for the entry in column (5), the entry "-" shall be substituted;
- (xxviii) against S.No.156, for the entry in column (5), the entry "-" shall be substituted;
- (xxix) against S.No.163, for the entry in column (5), the entry "-" shall be substituted;

(xxx) against S.No.168, for the entry in column (5), the entry “-” shall be substituted;

(xxxi) against S.No.175, in column (3), for the words “for the manufacture of electronic parts”, the words “ for the manufacture of parts of electronic components or electronic equipments”, shall be substituted;

(xxxii) for S.No.180 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“180.	71	The following goods, namely:- (i) Raw pearls, other than cultured pearls; (ii) Rubies, emeralds and sapphires, unset and imported uncut	5% Nil	Nil Nil	- -”;

(xxxiii) after S.No. 180A and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“180B.	71	Rough coloured gemstones	Nil	-	-”;

(xxxiv) against S. No. 189, for the entry in column (4), the entry “Rs. 200/- per 10 grams” shall be substituted;

(xxxv) against S. No.190A, for the entry in column (4), the entry “10%” shall be substituted;

(xxxvi) against S. No.190B, for the entry in column (4), the entry “10%” shall be substituted;

(xxxvii) for S.No.207 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“207	72	All goods, other than the following:- (i) goods mentioned against S. Nos. 190A, 190B, 197, 198, 200 or 202 above; and (ii) seconds and defectives of goods falling under Chapter 72	15%	-	-”;

(xxxviii) against S.No.212B, for the entry in column (4), the entry “15%” shall be substituted;

(xxxix) against S.No.224, in column (3), against item (5), for the entry in column (5), the entry “-” shall be substituted;

(xl) against S.No.225, for the entry in column (5), the entry “-” shall be substituted;

(xli) against S.No.248, in column (3), against items (1) and (2), for the entries in column (5), the entries “-” shall be substituted;

(xlii) against S.No.248A, for the entry in column (5), the entry “-” shall be substituted;

(xliii) for S.No.250 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"250	84 or any other Chapter	The following goods for use in the textile industry, namely:- (1) Machinery or equipment specified in List 30; (2) Parts, for manufacture of the goods at (1) above; (3) Spare parts for the maintenance of the goods at (1) above, falling under Chapters 84,85 or 90	5% 5% 5%	- - -	- 5 5";

(xliv) for S.No.251 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"251	84 or any other Chapter	The following goods for use in the textile industry, namely:- (1) Machinery or equipment specified in List 31; (2) Parts, for manufacture of the goods at (1) above; (3) Spare parts for the maintenance of the goods at (1) above, falling under Chapters 84,85 or 90	5% 5% 5%	- - -	- 5 5";

(xlv) for S.No.252 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"252	84 or any other Chapter	The following goods for use in the silk textile industry, namely:- (1) Machinery or equipment specified in List 32, required for reeling, weaving, twisting, processing and printing;  (2) spare parts required for the maintenance of machinery or equipment specified at (1) above, imported by a silk mill	5%  5%	-  -	5  5";

(xlvi) against S.No.252A, for the entry in column (5), the entry "-" shall be substituted;

(xlvii) for S.No.257 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"257	84 or 90	Goods specified in List 34, designed for use in the leather industry or the footwear industry	5%	-	-";

(xlviii) against S.No.267A, for the entry in column (5), the entry "-" shall be substituted;

(xlix) against S.No.292, for the entry in column (5), the entry "-" shall be substituted;

(l) against S.No.293, for the entry in column (5), the entry "-" shall be substituted;

(li) against S.No.347, for the entry in column (5), the entry "-" shall be substituted;

(lii) against S.No.348, for the entry in column (5), the entry "-" shall be substituted;

(liii) against S.No.350, for the entry in column (5), the entry "-" shall be substituted;

(liv) against S.No.352, for the entry in column (5), the entry "-" shall be substituted;

- (lv) against S.No.352A, for the entry in column (5), the entry “-” shall be substituted;
- (lvi) against S.No.353, for the entry in column (5), the entry “-” shall be substituted;
- (lvii) against S.No.354, for the entry in column (5), the entry “-” shall be substituted;
- (lviii) against S.No.357, for the entry in column (5), the entry “-” shall be substituted;
- (lix) against S.No.360, for the entry in column (5), the entry “-” shall be substituted;
- (lx) for S.No.370 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“370	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 41	Nil	-	-”;

- (lxi) against S.No.399, in column (3), against item (v), for the entry in column (5), the entry “-” shall be substituted;
- (lxii) against S.No.415, the entries in columns (2) to (6) shall be omitted;
- (lxiii) against S.No.423, for the entry in column (5), the entry “-” shall be substituted;
- (lxiv) against S.No.425, for the entry in column (2), the entry “84 or any other Chapter” shall be substituted;
- (lxv) against S.No.426, for the entry in column (2), the entry “84 or any other Chapter” shall be substituted;
- (lxvi) for S.No.426B and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“426B.	84 or any other Chapter.	The following machinery or equipment for use in the textile industry, namely:- (1) Two-for-one/three-for-one twisters; (2) Vacuum autoclave and rewinding machine for bobbin to hank (3) Parts for manufacture of the machinery or equipment specified at (1) or (2) above (4) Spare parts required for maintenance of machinery or equipment specified at (1) or (2) above, falling under Chapters 84 or 85.	10%  10% 10% 10%	-  - - -	-  5 5”;

- (lxvii) for S.No.432 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“432.	90 or any other Chapter.	(A) The following goods for physically disabled persons, namely: (i) Crutches; (ii) Wheel chairs (iii) Walking frames; (iv) Tricycles; (v) Brailleurs; (vi) Artificial limbs  (B) Parts of goods at (A) above	Nil          Nil	-          -	-          -”;

(I xviii) against S.No.434, for the entry in column (4), the entry “75%” shall be substituted;

(I xix) after S.No.444 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“445	1	Animals and birds imported by zoo.	Nil	-	-
446	1108 12 00,  1108 14 00,  1108 19 10 or 1109 19 90	All goods	30%	-	-
447	1903 00 00	All goods	30%	-	-
448	25, 28,  38 or 39	The following goods, when imported for use in the manufacture of refractory products falling under Chapters 38, 68 or 69, namely:- (1) Natural graphite powder; (2) Aluminous cement; (3) Silicon metal (with 99% purity); (4) Micro/ fumed silica; (5) Calcined alumina, Brown fused alumina and Sintered/ tabular alumina; (6) Fused zirconia; (7) Sodium hexametaphosphate; (8) Silicon carbide and boron carbide; (9) Reactive alumina; (10) Phenolic resin; and (11) Fused silica.	15%	-	5

449	Any Chapter	Common salt (including Rock Salt, Sea Salt and Table Salt)	Nil	-	-
450	Any Chapter	The Blood Group sera, namely:- Anti C., anti E., anti c., anti e., anti M., anti N., anti Le., anti Pl., anti S., anti human globulin sera, anti F., anti kell, anti cellane, anti JKa., and anti I	Nil	-	-
451	Any Chapter	Artificial Kidney	Nil	-	-
452	Any Chapter	All types of contraceptives	Nil	-	-
453	Any Chapter	Commercial catalogues in book form	Nil	-	-
454	Any Chapter	Postage stamps, unused	Nil	-	-
455	4114 20 10	Patent leather	Nil	-	-
456	6902 or 6903	All goods	15%	-	-
457	7401, 7402, 7403, 7404, 7405, 7406, 7407, 7408, 7409, 7410	All goods	15%	-	-
458	7801, 7802, 7803, 7804	All goods	15%	-	-
459	7901, 7902, 7903, 7904, 7905	All goods	15%	-	-
460	8101, 8104, 8105, 8107, 8108	All goods (other than those falling under tariff items 8101 99 10, 8101 99 90, 8104 90 90, 8105 90 00, 8107 90 90 and 8108 90 90)	15%	-	-
461	8102, 8103, 8106, 8109, 8110, 8111, 8112	All goods, other than articles thereof	15%	-	-
462	9508	Roundabouts, swings, shooting galleries and other fairground amusements	10%	-	-

III. in the Annexure,-

(A) Condition No.79 shall be omitted;

(B) after the Conditions,-

(a) for list 2 and the entries relating thereto, the following shall be substituted, namely:-

“List 2 (See S.No 75 of the Table)

1. 120 MW Combined Cycle Gas Turbine Power Plant at Basin Bridge, Chennai, of Tamil Nadu Electricity Board;
2. 48 MW Combined Cycle Power Plant at Sancoale village, Mormugao District, Goa, of M/s Reliance Energy Limited;
3. 350 MW Combined Cycle Gas Turbine Power Plant at Kayamkulam GPP, Kerala of National Thermal Power Corporation Limited.
4. 220 MW Barge Mounted Power Plant at Mangalore of M/s Tanir Bavi Power Company Private Limited, Bangalore;
5. 165 MW Combined Cycle Power Plant at Eloor, District Ernakulam, Kerala of M/s BSES Kerala Power Limited.”.

(b) after List 2 and the entries relating thereto, the following shall be inserted, namely:-

“List 2A (See S.No 75A of the Table)

1. 515 MW Combined Cycle Power Plant at Hazira, Gujarat of M/s Essar Power Limited;
2. 167 MW Combined Cycle Power Plant at Vadodara of M/s Gujarat Industries Power Corporation Limited;
3. 413 MW Combined Cycle Gas Turbine Plant at Anta GPP, Rajasthan of the National Thermal Power Corporation Ltd.;
4. 652 MW Combined Cycle Gas Turbine Plant at Auraiya GPP, Uttar Pradesh of the National Thermal Power Corporation Ltd.;
5. 430 MW Combined Cycle Gas Turbine Plant at Faridabad GPP, Haryana of the National Thermal Power Corporation Ltd.;
6. 645 MW Combined Cycle Gas Turbine Plant at Kawas GPP, Gujarat of the National Thermal Power Corporation Ltd.”

(c) for List 5 and the entries relating thereto, the following shall be substituted, namely:-

“List 5  
(See S.No.84 of the Table)

(1) Chlorine (2) Helium (3) Silicon tetra chloride (4) Germanium tetra chloride (5) Phosphorous oxychloride (6) Sulphur hexa flouride oxygen (7) Olige-poly iso cyanate ethyl-acetate solution (8) Colouring ink for fibre (9) Binder of polyurethane or vinyl chloride-vinyl acetate copolymer (10) UV resin-142/ Ribbon matrix (11) Nylon-12/Ether Ester Elastomer	(12) Coloured Nylon 12/ Nylon 11/Ether Ester Elastomer (13) Elongated polyethylene tape (14) Polyester tape/Water blocking tape (15) Nylon thread/water swellable yarn (16) Polyethylene cord (17) Biaxily oriented nylon tape (18) Silica tube / rod, other than preform (19) Aramid Yarn (20) Impregnated Glass fibre reinforcement (Glass rovings) (21) Rip Cord (22) Nylon 11	(23) Co-polymer coated MS Tape / Stainless steel tape (24) Low smoke zero Halogen compound for sheathing (25) Glass yarn / Rovings (26) Complex high molecular weight resin in acrylate solution (27) Acrylated monomers (28) Photoinitiater (29) Tert Butyl perbenzoate (30) Zinc soap of long fatty acid mixture (31) Modified polypropylene (32) Ethylene acrylic acid (EAA)/Vinyl ester”;
--	---	--

(d) for List 6 and the entries relating thereto, the following shall be substituted, namely:-

“List 6

(See S.No.84 of the Table)

(1) Glass yarn / Rovings (2) UV resin (3) Complex high molecular weight resin in acrylate solution (4) Acrylated monomers (5) Photoinitiater (6) Tert Butyl perbenzoate (7) Zinc soap of long fatty acid mixture (8) Modified polypropylene (9) Ethylene acrylic acid (EAA)/Vinyl ester”;
---

(e) in List 22, after item (9), for the Note appearing in relation to item 1(a), the following shall be substituted, namely:-

“Note:- Goods specified against item 1(a) is to be imported only by Cellular Mobile Telephone Service Licencees and Universal Access Service Providers”;

(f) in List 32A,-

(i) in item (1), after S.No. (v), the following shall be inserted, namely:-

“(vi) Coffee packaging machine falling under tariff item 8422 30 00

(vii) Coffee bagging machine falling under tariff item 8422 30 00”;

(ii) in item (2), after S.No. (viii), the following shall be inserted, namely:-

“(ix) Rotary shifter falling under sub-heading 8433 60

(x) Lateral cyclon winnower falling under sub-heading 8433 60

(xi) Dividing bypass falling under sub-heading 8438 80”;

(g) in List 37, item (80) shall be omitted;

(h) in List 41, after item (D), the following shall be inserted, namely:-

- “(E)
- (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
  - (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
  - (3) Braille paper for the production of braille books
  - (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
  - (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
  - (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
  - (7) Assistive listening devices, audiometers
  - (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
  - (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement”;

(i) in List 45,-

(A) in item (1),-

(i) in S.No.(a), after the existing entries, the following shall be inserted, namely:-“pre-polyester pumps, spray condensers, probe assemblies, vacuum pumps, vacuum equipment such as ejectors, jacketed valves and jacketed control valves, pre-poly filters, mechanical seals and cooling system of polymerization reactors”;

(ii) for S.No.(b) and the entries relating thereto, the following shall be substituted, namely:-

“(b) Slurry and additive preparation system, such as high shear agitators, mill feed pumps, filters and injection systems for additive and slurry pumps”;

(iii) in S.No.(c), after the existing entries, the following shall be inserted, namely:-  
“HTM pumps”;

(iv) in S.No.(e), after the existing entries, the following shall be inserted, namely:-  
“tandem drives on-line master batch and additive injection system”;

(B) in item (2),-

(i) for the words “Machinery for polyester staple fiber plant”, the words “Machinery for synthetic fibre plant” shall be substituted;

(ii) in S.No.(b), after the existing entries, the following shall be inserted, namely:-  
“polymer valves”;

(iii) in S.No.(c), after the existing entries, the following shall be inserted, namely:-  
“traversing unit”;

(iv) in S.No.(f), after the existing entries, the following shall be inserted, namely:-  
“pack cleaning equipment with hydrolysis and vacuum pryolysism and pack press”;

(C) in item (3), for the words “Machinery for polyester filament yarn plant”, the words “Machinery for synthetic filament yarn plant” shall be substituted;

(D) after item 10 and the entries relating thereto, the following shall be inserted, namely:-

“(11) Other machinery for man made fibre and yarn industry:

- (i) Pulp slurry with automatic slurry control systems
- (ii) Alkali Cellulose Cooler-Fluidized with automatic temperature control
- (iii) Press Lye Filter
- (iv) Xanthator with automation
- (v) Rough and Fine Grinders for Viscose
- (vi) Viscose Filters
- (vii) Viscose deaerators
- (viii) Color slurry injection pumps
- (ix) Slurry homogeniser system
- (x) After treatment line for washing fibre, conveying of fibre and chemical treatment
- (xi) After treatment chemicals filtration system
- (xii) Pneumatic fibre squeezing system
- (xiii) Wet fibre opener
- (xiv) Dry fibre opener
- (xv) Online fibre contamination and removal system
- (xvi) Automatic bale handling system
- (xvii) Bale inspection system
- (xviii) Automatic candle filters for spin bath filtration
- (xix) Dry condensing system for low pressure vapour removal in evaporators, crystallisers and viscose deaerators
- (xx) Low temperature multi effect distillation (LT-MED) system and mechanical vapour compression for effluent treatment by water desalination process
- (xxi) Electrical protecting devices and relays falling under tariff item 8536 49 00
- (xxii) Flame proof motors falling under tariff item 8536 90 90
- (xxiii) Process monitoring and control equipment falling under tariff item 8538 10 10
- (xxiv) Distributed control system falling under tariff item 8537 10 10

- (xxv) Precision gear pumps for highly viscous polymers
- (xxvi) Hydraulic screen changing type continuous filters for viscous polymers
- (xxvii) Static mixers for high viscosity polymers
- (xxviii) High pressure stainless steel micro spinnerettes (less than 80 micron hole size) for high viscosity polymers
- (xxix) High efficiency fibre dryer for lyocell fibres
- (xxx) High capacity fibre openers suited for lyocell fibres
- (xxxii) Solvent purification system including ion exchange and membrane based systems falling under tariff item 8445 19 30
- (xxxiii) Energy efficient multi staged evaporators/distillation columns for solvent recovery falling under tariff item 8445 19 30
- (xxxiv) Open end spinning machine
- (xxxv) Autoconer
- (xxxvi) Uster Tensorapid
- (xxxvii) Positive rapier loom
- (xxxviii) Jacquard ”;

(j) in list 46, in item (B), after S.No.(7), the following shall be inserted, namely:-

- “(8) End cutter with cloth press track;
- (9) Collar point trimmer/gear knotcher machine;
- (10) Laser colour fading/marketing/drawing machine;
- (11) Laser operated colour spraying machine for garments;
- (12) Needle detector machine;
- (13) Fusing machine;
- (14) Fabric laying machine;
- (15) Computerised cutting machine”.

[F.No.334/3/2004-TRU]

(G.S.Karki)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R. 118(E), dated the 1st March, 2002 and was last amended by notification No.44/2004-Customs, dated the 28<sup>th</sup> February, 2004, published vide number G.S.R. 156 (E), dated the 28<sup>th</sup> February, 2004.