GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 50/2017 –Customs

New Delhi, the 30th June, 2017

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) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012 –Customs, dated the 17th March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E) dated the 17th March, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-

(a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and

(b) from so much of integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table,

subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:
<table>
<thead>
<tr>
<th>S.No.</th>
<th>Chapter or Heading or sub–heading or tariff item</th>
<th>Description of goods</th>
<th>Standard rate</th>
<th>Integrated Goods and Services Tax</th>
<th>Condition No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>1</td>
<td>Animals and birds imported by zoo</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2.</td>
<td>1</td>
<td>Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3.</td>
<td>1</td>
<td>Grandparent poultry stock and donkey stallions</td>
<td>25%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4.</td>
<td>0302 or 0303</td>
<td>Atlantic salmon</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5.</td>
<td>0303</td>
<td>Tuna bait</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>6.</td>
<td>0306 16 or 306 17</td>
<td>Live SPFL. vannamei broodstock</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>7.</td>
<td>040210 or 04022100</td>
<td>Goods upto an aggregate of ten thousand metric tonnes of total imports of such goods in a financial year.</td>
<td>15%</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>8.</td>
<td>0405</td>
<td>Butter, ghee and butter oil</td>
<td>30%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>9.</td>
<td>0406 90 00</td>
<td>All goods</td>
<td>30%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>10.</td>
<td>5</td>
<td>Pancreas</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>11.</td>
<td>0508 00</td>
<td>Conch shell</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>12.</td>
<td>0508 00 10</td>
<td>All goods</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>13.</td>
<td>0511 91</td>
<td>Artemia cyst, including wet artemia Cyst</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>14.</td>
<td>0511 99 11</td>
<td>Artemia</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>15.</td>
<td>05 or any other Chapter</td>
<td>The following goods, namely:- (1) Frozen semen; (2) Frozen semen equipment, namely:- (a) flasks, refrigerators, vessels, jars or dewars, and their accessories; (b) Plastic insemination sheath and insemination guns; and (c) Weaton ampoules and straws for freezing semen</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>16.</td>
<td>0511 99 99</td>
<td>Human Embryo</td>
<td>Nil</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>17.</td>
<td>06, 07, 08, 09 or 12</td>
<td>Planting materials, namely, oil seeds, seeds of vegetables, flowers and ornamental plants, tubers and bulbs of flowers, cuttings or saplings of flower plants, seeds or plants of fruits and seeds of pulses.</td>
<td>5%</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>18.</td>
<td>0601 or 0602</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>19.</td>
<td>0703 10</td>
<td>All goods</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>20.</td>
<td>0713</td>
<td>Pulses except tur</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>21.</td>
<td>0713 40 00, 0713 60 00</td>
<td>Tur</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>22.</td>
<td>0801 31 00</td>
<td>Cashew nuts in shell</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>23.</td>
<td>0801 32 10</td>
<td>All goods</td>
<td>Rs.60 per kg or 45%,</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>No.</td>
<td>Code</td>
<td>Description</td>
<td>Rate/Condition</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>------</td>
<td>-------------</td>
<td>---------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>0801 32 20, 0801 32 90</td>
<td>All goods</td>
<td>whichever is higher. Rs. 75 per kg or 45%, whichever is higher.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>0802 12 00</td>
<td>All goods</td>
<td>Rs. 65/- per kg.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>0802 21 00, 0802 22 00</td>
<td>All goods</td>
<td>10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>0802 51 00, 0802 52 00</td>
<td>All goods</td>
<td>10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.</td>
<td>0802 61 00, 0802 62 00, 0802 70 00 or 08029000</td>
<td>All goods (excluding areca nuts also known as betel nuts)</td>
<td>30%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29.</td>
<td>0804 10 20, 0804 10 30</td>
<td>All goods</td>
<td>20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30.</td>
<td>0805 10 00, 0805 50 00, 0806 10 00, 0808 30 00 or 0808 40 00</td>
<td>All goods</td>
<td>30%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.</td>
<td>0806 20</td>
<td>All goods</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32.</td>
<td>0806 20 10</td>
<td>Dark seedless raisin</td>
<td>30%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33.</td>
<td>0810 60 00 or 0810 90</td>
<td>All goods, other than black, white or red currants and gooseberries.</td>
<td>15%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34.</td>
<td>0904 11 10</td>
<td>Long pepper (Piper longum)</td>
<td>30%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35.</td>
<td>0907</td>
<td>All goods</td>
<td>35%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>36.</td>
<td>1001</td>
<td>All goods other than meslin or wheat</td>
<td>50%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37.</td>
<td>1001 19 00 or 1001 99 10</td>
<td>Wheat</td>
<td>10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>38.</td>
<td>1001</td>
<td>Meslin</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>39.</td>
<td>1005 10 00, 1007 or 1008 21, 1008 29</td>
<td>All goods</td>
<td>50%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40.</td>
<td>1005 90 00</td>
<td>Goods upto an aggregate of five lakh metric tonnes of total imports of such goods in a financial year.</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>41.</td>
<td>1005 90 00</td>
<td>All goods other than those specified against S. No. 40</td>
<td>50%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42.</td>
<td>1104 22 00</td>
<td>De-hulled oat grain</td>
<td>15%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>43.</td>
<td>1107 10 00, 1108 12 00</td>
<td>All goods</td>
<td>30%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>44.</td>
<td>1206 00 90</td>
<td>All goods for the purpose of extraction and refining of oil</td>
<td>10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>45.</td>
<td>1207 91 00</td>
<td>All goods</td>
<td>20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>46.</td>
<td>1209</td>
<td>All goods (other than those falling under sub-headings 1209 91 and 1209 99)</td>
<td>15%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>47.</td>
<td>1209 10 00</td>
<td>Sugar beet seeds</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
<td></td>
</tr>
<tr>
<td>48.</td>
<td>1209 91 or 1209 99</td>
<td>All goods</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>49.</td>
<td>1211 30 00, 1211 40 00, 1211 50 or 1211 90</td>
<td>All goods, fresh or dried, other than liquorice roots</td>
<td>15%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50.</td>
<td>1301 90</td>
<td>Seed lac</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>51.</td>
<td>1301 90 13</td>
<td>Asafoetida</td>
<td>20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52.</td>
<td>1301 90 22</td>
<td>All goods</td>
<td>20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>53.</td>
<td>1301 90 49</td>
<td>Oleopine resin</td>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>54.</td>
<td>1302 14, 1302 19 or 1302 20 00</td>
<td>All goods (other than vegetable seeds and extracts of pyrethrum or of the roots of plants containing rotenone)</td>
<td>15%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>55.</td>
<td>1401 10 00</td>
<td>Bamboo for use in the manufacture of Agarbatti</td>
<td>10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>56.</td>
<td>15</td>
<td>Edible oils falling under headings 1508, 1512, 1513, 1514, 1515 or sub-heading 1511 10</td>
<td>85%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>57.</td>
<td>15</td>
<td>I. The following goods, other than of edible grade, namely:-</td>
<td>Nil</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(A) Crude palm stearin having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1511, imported for manufacture of soaps, fatty acids and fatty alcohols by a manufacturer having plant for splitting up of such oils into fatty acids and glycerols</td>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(B) All goods (except crude palm oil and crude palm stearin) having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515, imported for the manufacture of soaps, industrial fatty acids and fatty alcohol by a manufacturer having plant for splitting up of such oils into fatty acids and glycerols.</td>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(C) All goods (except crude palm oil), having Free Fatty Acid (FFA) 20 percent or more, and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515 for the manufacture of soaps, industrial fatty acids, and fatty alcohol.</td>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(D) All goods (except crude palm oil), having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515</td>
<td>65%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>II. The following goods, of edible grade namely,-</td>
<td>Nil</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(A) Crude palm oil falling under heading 1511, having an acid value of 4 or more and total carotenoid (as beta carotene) in the range of 250</td>
<td>7.5%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
mg/kg. to 2500 mg/kg., in loose or bulk form for manufacture of refined oil, refined palmolein, vanaspati, bakery shortening or inter-esterified fats

(B) Crude Palmolein falling under heading 1511, having an acid value of 4 or more and total carotenoid (as beta carotene) in the range of 500 mg/kg. to 2500 mg/kg., in loose or bulk form for manufacture of refined oil, refined palmolein, vanaspati, bakery shortening or inter-esterified fats

(C) Fractions of crude palm oil (other than crude palmolein) falling under heading 1511, having an acid value of 2 or more and total carotenoid (as beta carotene) in the range of 500 mg/kg. to 2500 mg/kg., in loose or bulk form

Explanation.-For the purposes of this entry, “Crude palm oil” means fixed vegetable oils, fluid or solid, obtained by pressure, if they have undergone no processing other than decantation, centrifugation or filtration, provided that, in order to separate the oils from solid particles only mechanical force, such as gravity, pressure or centrifugal force, has been employed, excluding any absorption filtering process, fractionalization or any other physical or chemical process. If obtained by extraction an oil shall continue to be considered as “crude”, provided it has undergone no change in colour, odour or taste when compared with corresponding oil obtained by pressure.

| 58. | 15 | Refined vegetable oils of edible grade, in loose or bulk form (other than those falling under heading 1511) | 85% | - | - |
| 59. | 15 | Vegetable oils of edible grade, in loose or bulk form (other than those specified against S. No. 58 and those falling under heading 1511), imported for the manufacture of oil commonly known as “Vanaspati” or for refining. Explanation.-The expression “Vegetable oil” means-
  (a) in the case of cottonseed oil, oil having a free fatty acid content of at least 0.2%; and
  (b) in the case of any other vegetable oil, oil with free fatty acid content of at least 0.5%. | 75% | - | 8 and 9 |
<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>63.</td>
<td>1508, 1509, 1510, 1512, 1513, 1514, or 1515</td>
<td>All goods, crude and edible grade</td>
<td>12.5%</td>
<td>-</td>
</tr>
<tr>
<td>64.</td>
<td>1508, 1509, 1510, 1512, 1513, 1514, or 1515</td>
<td>All goods, refined and edible grade</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>65.</td>
<td>1511 90</td>
<td>All goods</td>
<td>15%</td>
<td>-</td>
</tr>
<tr>
<td>66.</td>
<td>1511</td>
<td>Palm stearin, whether crude, RBD or other, having free fatty acid (FFA) 20% or more</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>67.</td>
<td>1511</td>
<td>Palm stearin, whether crude, RBD or other, having free fatty acid (FFA) 20% or more for the manufacture of oleochemicals</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>68.</td>
<td>1512 11</td>
<td>Crude sunflower seed or safflower oil upto an aggregate of one lakh and fifty thousand metric tonnes of total imports of such goods in a financial year</td>
<td>50%</td>
<td>-</td>
</tr>
<tr>
<td>69.</td>
<td>1512 11</td>
<td>All goods other than those specified against S. No. 68</td>
<td>75%</td>
<td>-</td>
</tr>
<tr>
<td>70.</td>
<td>1512 11 10</td>
<td>All goods</td>
<td>12.5%</td>
<td>-</td>
</tr>
<tr>
<td>71.</td>
<td>1512 19 10</td>
<td>All goods</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>72.</td>
<td>1514 19 or 1514 99</td>
<td>Refined rape, colza or mustard oil upto an aggregate of one lakh and fifty thousand metric tonnes of total imports of such goods in a financial year</td>
<td>45%</td>
<td>-</td>
</tr>
<tr>
<td>73.</td>
<td>1514 11 or 1514 91</td>
<td>All goods, edible grade</td>
<td>12.5%</td>
<td>-</td>
</tr>
<tr>
<td>74.</td>
<td>1514 19 or 1514 99</td>
<td>All goods, edible grade</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>75.</td>
<td>1516 10</td>
<td>All goods</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>76.</td>
<td>1516 20</td>
<td>All goods</td>
<td>80%</td>
<td>-</td>
</tr>
<tr>
<td>77.</td>
<td>1516 20</td>
<td>All goods of edible grade</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>78.</td>
<td>1517 or 1518</td>
<td>All goods of edible grade</td>
<td>80%</td>
<td>-</td>
</tr>
<tr>
<td>79.</td>
<td>1517 10 21, 1517 90 10, 1518 00 11, 1518 00 21 or 1518 00 31</td>
<td>All goods of edible grade</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>80.</td>
<td>1517 or 1518</td>
<td>All goods other than edible grade</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>81.</td>
<td>1520 00 00</td>
<td>Crude glycerin</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>82.</td>
<td>1520 00 00</td>
<td>Crude glycerin for use in the manufacture of soaps</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>83.</td>
<td>1520 00 00</td>
<td>All goods</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>84.</td>
<td>1701</td>
<td>All goods</td>
<td>60%</td>
<td>-</td>
</tr>
<tr>
<td>85.</td>
<td>1701</td>
<td>Raw Sugar</td>
<td>40%</td>
<td>-</td>
</tr>
<tr>
<td>No.</td>
<td>Chapter</td>
<td>Description</td>
<td>Rate</td>
<td>Percentage</td>
</tr>
<tr>
<td>-----</td>
<td>---------</td>
<td>-------------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>86.</td>
<td>1701</td>
<td>Refined or white sugar</td>
<td>40%</td>
<td>-</td>
</tr>
<tr>
<td>87.</td>
<td>1701</td>
<td>Raw sugar if imported by a bulk Consumer</td>
<td>40%</td>
<td>-</td>
</tr>
<tr>
<td>88.</td>
<td>1701</td>
<td>Raw Sugar upto an aggregate of five lakh metric tonnes of total imports of such goods. Provided that the importer shall convert the raw sugar into white/ refined sugar within a period, not exceeding two months, from the date of filing of bill of entry or the date of entry inwards, whichever is later.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>89.</td>
<td>1702</td>
<td>Dextrose Monohydrate</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>90.</td>
<td>1702</td>
<td>Lactose for use in the manufacture of homeopathic medicine</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>91.</td>
<td>1702 11 or 1702 19</td>
<td>All goods</td>
<td>25%</td>
<td>-</td>
</tr>
<tr>
<td>92.</td>
<td>1703</td>
<td>All goods</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>93.</td>
<td>1704 10 00</td>
<td>All goods</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>94.</td>
<td>1806 90</td>
<td>Food preparations, for infant use and put up for retail sale, of— (i) goods of headings 0401 to 0404, containing cocoa calculated on a totally defatted basis, in a proportion by weight of 5% or more but less than 10%; or (ii) flour, meal, starch or malt extract containing cocoa calculated on a totally defatted basis, in a proportion by weight of 40% or more but less than 50%.</td>
<td>17.5%</td>
<td>-</td>
</tr>
<tr>
<td>95.</td>
<td>1901 10</td>
<td>Preparations for infant use, put up for retail sale.</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>96.</td>
<td>1903 00 00</td>
<td>All goods</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>97.</td>
<td>1905 31 00 or 1905 32</td>
<td>All goods</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>98.</td>
<td>2004 10 00</td>
<td>All goods</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>99.</td>
<td>2008 11 00</td>
<td>Peanut Butter</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>100.</td>
<td>2008 93 00, 2009 81 00, 2009 90 00, 2202 90</td>
<td>Cranberry products</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>101.</td>
<td>2009 1100, 2009 1200 or 2009 1900</td>
<td>Orange juice</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>102.</td>
<td>2106 10 00</td>
<td>Soya protein concentrate</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>103.</td>
<td>2106 90</td>
<td>All goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% by volume, determined at a temperature of 20 degrees centigrade)</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>104.</td>
<td>Any Chapter</td>
<td>The goods specified in List 1 used in the processing of sea-food.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>105.</td>
<td>22</td>
<td>Wine, for use as sacramental wine</td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td>106.</td>
<td>2207 20 00</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>107.</td>
<td>2207 20 00</td>
<td>Denatured ethyl alcohol (ethanol) for use in manufacture of excisable goods.</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>108.</td>
<td>2208</td>
<td>Angostura bitters</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>109.</td>
<td>23, 28, 29, 30 or 38</td>
<td>Veterinary drugs and other goods specified in List 2</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>110.</td>
<td>230120</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>111.</td>
<td>2302 10 00</td>
<td>Maize Bran</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>112.</td>
<td>2302 40 00</td>
<td>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of rice.</td>
<td>15%</td>
<td>-</td>
</tr>
<tr>
<td>113.</td>
<td>2301 20, 2309 90 32, 2309 90 39</td>
<td>Fin fish feed</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>114.</td>
<td>2304, 2305 or 2306</td>
<td>All goods</td>
<td>15%</td>
<td>-</td>
</tr>
<tr>
<td>115.</td>
<td>2304</td>
<td>Dietary soya fibre</td>
<td>15%</td>
<td>-</td>
</tr>
<tr>
<td>116.</td>
<td>2306</td>
<td>De-oiled rice bran oil cake</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>117.</td>
<td>2309 10 00</td>
<td>All goods</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>118.</td>
<td>2309 90</td>
<td>Feed additives or pre-mixes</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>119.</td>
<td>2309 90</td>
<td>Prawn feed, shrimp larvae feed and fish feed in pellet form. <strong>Explanation:</strong> For the removal of doubt, “prawn feed” shall mean goods-(i) which are capable of being used as prawn feed, as such, without any addition or alteration thereto; and (ii) in which the proportion of vitamin pre-mixes or vitamins, by weight, shall not exceed the standard input output norms (SION) for prawn feed as contained in the Public Notice No. 1 (RE-88)/1997-2002, dated the 24th June, 1998 (as amended from time to time) of the Government of India, in the Ministry of Commerce and Industry.</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>120.</td>
<td>25 (except 2515, 2516, 2523, 2524)</td>
<td>All goods</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>121.</td>
<td>2503 00</td>
<td>Crude or unrefined sulphur</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>122.</td>
<td>2505 10 11, 2505 10 12, 2505 10 19</td>
<td>Silica Sands</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>123.</td>
<td>2510</td>
<td>Rock phosphate</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>124.</td>
<td>2515 11 00, 2515 12 10, 2515 12 20, 2515 12 90, 2516 11 00, 2516 12 00</td>
<td>All goods, other than,- (i) Rough Marble and Travertine blocks; (ii) Marble slabs</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>125.</td>
<td>2515 12 20</td>
<td>Marble slabs</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>126.</td>
<td>2518</td>
<td>Dolomite for metallurgical use conforming to IS:10346-2004</td>
<td>2.5%</td>
<td>-</td>
</tr>
</tbody>
</table>

www.taxguru.in
<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>HS Code</th>
<th>Description</th>
<th>Rate</th>
<th>Concession</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>127.</td>
<td>2520 10</td>
<td>Gypsum</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>128.</td>
<td>2521</td>
<td>Limestone for metallurgical use conforming to IS:10345-2004</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>129.</td>
<td>2523 29</td>
<td>All goods</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>130.</td>
<td>2528</td>
<td>Boron ores</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>131.</td>
<td>2529 22 00</td>
<td>Acid grade fluorspar</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>132.</td>
<td>25, 28, 38 or 39</td>
<td>The following goods, when imported for use in the manufacture of refractory products falling under Chapters 38, 68 or 69, namely:- (A)</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(1) Aluminous cement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2) Silicon metal (99%)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(3) Micro/fumed silica</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(4) Brown fused alumina</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(5) Sintered/tabular alumina</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(6) Fused zirconia</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(7) Sodium hexameta phosphate</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(8) Silicon carbide</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(9) Boron carbide</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(10) Reactive alumina</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(11) Fused silica; and</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(B) Phenolic resin</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>133.</td>
<td>26</td>
<td>Gold ores and concentrates for use in the manufacture of gold</td>
<td>Nil</td>
<td>-</td>
<td>9 and 12</td>
</tr>
<tr>
<td>134.</td>
<td>2601 to 2617</td>
<td>All goods</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>135.</td>
<td>2604 00 00</td>
<td>Nickel ore and concentrate</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>136.</td>
<td>2612 10 00</td>
<td>Uranium concentrate (U308), for generation of nuclear power</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>137.</td>
<td>2620 11 00, 2620 19 00</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>138.</td>
<td>2620 30</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>139.</td>
<td>27</td>
<td>The following bunker fuels for use in ships or vessels, namely:- (i) IFO 180 CST; (ii) IFO 380 CST</td>
<td>Nil</td>
<td>-</td>
<td>13</td>
</tr>
<tr>
<td>140.</td>
<td>2701 11 00, 2701 12 00, 2701 19</td>
<td>All goods</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>141.</td>
<td>2701 20, 2702, 2703</td>
<td>All goods</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>142.</td>
<td>2704, 2705, 2706</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>143.</td>
<td>2707</td>
<td>All goods</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>144.</td>
<td>2708</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>145.</td>
<td>2709 00 00</td>
<td>All goods</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>146.</td>
<td>2710</td>
<td>Avgas</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>147.</td>
<td>2710, 2711, 2712,</td>
<td>All goods(other than goods mentioned at Sr. Nos. 148, 149, 150, 151, 153,158.,)</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>S.No.</td>
<td>Chapter</td>
<td>Description</td>
<td>Rate</td>
<td>Year</td>
<td>Area</td>
</tr>
<tr>
<td>-------</td>
<td>---------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>-------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>148.</td>
<td>2710</td>
<td>Naphtha, when imported by Ratnagiri Gas and Power Private Limited (RGPPL), for use in generation of electricity in the power plants of Ratnagiri Gas and Power Private Limited (RGPPL) at Dabhol, District Ratnagiri, Maharashtra</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>149.</td>
<td>2710</td>
<td>Naphtha, when imported for generation of electrical energy by a generating company as defined in section 2(28) of the Electricity Act, 2003 (36 of 2003) to supply electrical energy or to engage in the business of supplying electrical energy: Provided that the exemption shall not be available if such naphtha is used for generation of electrical energy by captive generating plant as defined in section 2(8) of the Electricity Act, 2003 (36 of 2003).</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>150.</td>
<td>2710 or</td>
<td>All goods, for the manufacture of Fertilisers</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>2714 90</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>151.</td>
<td>2710 19</td>
<td>Kerosene imported by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited, Bharat Petroleum Corporation Limited and IBP Company Limited for ultimate sale through the Public Distribution System. Explanation.“Kerosene” means any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of 18 mm or more (determined in the apparatus known as the smoke point lamp in the manner indicated in the Bureau of Indian Standards specifications ISI : 1448 (P- 31)-1968 and is ordinarily used as an illuminant in oil burning lamps.</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>152.</td>
<td>27111200,</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>27111300</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>153.</td>
<td>2711 12 00,</td>
<td>Liquefied propane and butane mixture, liquefied propane, liquefied butane and liquefied petroleum gases (LPG) imported by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited for supply to household domestic consumers or to Non-Domestic Exempted Category (NDEC) customers</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>2711 13 00,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2711 19 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>154.</td>
<td>2711 19 00</td>
<td>Liquefied petroleum gases(LPG)</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>155.</td>
<td>2711</td>
<td>Liquefied petroleum gases (LPG), in excess of the quantity of petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene by the unit located in Domestic Tariff Area (DTA), received from the unit located in Special Economic Zone (SEZ) and returned by the DTA unit to the SEZ</td>
<td>Nil</td>
<td>-</td>
<td>9</td>
</tr>
</tbody>
</table>
unit from where such Liquefied petroleum gases (LPG) were received.

Explanation. - For the purposes of this entry, the quantity of the petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene shall be calculated by subtracting from the quantity of the said gases received by the DTA unit manufacturing polyisobutylene, the quantity of the said gases returned by the said unit to the SEZ unit.

<table>
<thead>
<tr>
<th>S.No.</th>
<th>HSN Code</th>
<th>Description</th>
<th>Rate (%)</th>
<th>Paisa per KWh</th>
</tr>
</thead>
<tbody>
<tr>
<td>156.</td>
<td>2711 12 00</td>
<td>Propane</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>157.</td>
<td>2711 13 00</td>
<td>Butanes</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>158.</td>
<td>2713</td>
<td>Petroleum coke</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>159.</td>
<td>27 or 34 or 8705</td>
<td>Following material and equipment for construction of roads based on the bio-based asphalt, namely:-&lt;br&gt; (i) Bio-based asphalt sealer and preservation agent;&lt;br&gt; (ii) Millings remover and crack filler;&lt;br&gt; (iii) Asphalt remover and corrosion protectant;&lt;br&gt; (iv) Sprayer system for bio-based Asphalt</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>160.</td>
<td>2716 00 00</td>
<td>All goods, other than goods mentioned at S. No. 162, 163, 164, 165 and 166.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>161.</td>
<td>2716 00 00</td>
<td>Electrical energy originating from Nepal and Bhutan</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>162.</td>
<td>2716 00 00</td>
<td>Electrical energy supplied from Processing Area of SEZ to Domestic Tariff Area (DTA), generated using-&lt;br&gt; (a) imported coal as fuel&lt;br&gt; (b) domestic coal as fuel&lt;br&gt; (c) mix of domestic gas/RLNG (Regasified Liquefied Natural Gas) as fuel&lt;br&gt; (d) RLNG as fuel</td>
<td>Paisa per KWh</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>65</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>59</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>89</td>
</tr>
<tr>
<td>163.</td>
<td>2716 00 00</td>
<td>Electrical energy supplied from Non-Processing Area of SEZ to Domestic Tariff Area, generated using-&lt;br&gt; (a) imported coal as fuel&lt;br&gt; (b) domestic coal as fuel&lt;br&gt; (c) mix of domestic gas/RLNG as fuel&lt;br&gt; (d) RLNG as fuel</td>
<td>Paisa per KWh</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>18</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>21</td>
</tr>
<tr>
<td>164.</td>
<td>2716 00 00</td>
<td>Electrical energy supplied to DTA by power plants of 1000MW or above, and granted formal approval for setting up in SEZ prior to 27th February, 2009.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>165.</td>
<td>2716 00 00</td>
<td>Electrical energy supplied to DTA from power plants of less than 1000MW, and granted formal approval for setting up in SEZ prior to 27th February, 2009-&lt;br&gt; (a) imported coal as fuel&lt;br&gt; (b) domestic coal as fuel</td>
<td>Paisa per KWh</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Description</td>
<td>Percentage</td>
<td>Rate</td>
<td>HSN Code</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
<td>------------</td>
<td>------</td>
<td>----------</td>
</tr>
<tr>
<td>166.</td>
<td>The following goods, namely:-</td>
<td>5%</td>
<td>-</td>
<td>28, 29 or 30</td>
</tr>
<tr>
<td></td>
<td>(A) Drugs, medicines, diagnostic kits or equipment specified in List 3</td>
<td>5%</td>
<td>-</td>
<td>28, 29 or 30</td>
</tr>
<tr>
<td></td>
<td>(B) Bulk drugs used in the manufacture of drugs or medicines at (A)</td>
<td>Nil</td>
<td>-</td>
<td>28, 29 or 30</td>
</tr>
<tr>
<td>167.</td>
<td>The following goods, namely:-</td>
<td>Nil</td>
<td>-</td>
<td>28, 29, 30 or 38</td>
</tr>
<tr>
<td></td>
<td>(A) Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4.</td>
<td>Nil</td>
<td>-</td>
<td>28, 29, 30 or 38</td>
</tr>
<tr>
<td></td>
<td>(B) Bulk drugs used in the manufacture of life saving drugs or medicines at (A).</td>
<td>Nil</td>
<td>-</td>
<td>28, 29, 30 or 38</td>
</tr>
<tr>
<td></td>
<td>(C) Other life saving drugs or medicines</td>
<td>Nil</td>
<td>-</td>
<td>28, 29, 30 or 38</td>
</tr>
<tr>
<td>168.</td>
<td>The following goods, namely:-</td>
<td>Nil</td>
<td>-</td>
<td>28, 29, 32, 39, 54, 56, 70, 72 or 90</td>
</tr>
<tr>
<td></td>
<td>(A) Goods specified in List 5, for the manufacture of telecommunication grade optical fibres or optical fibre cables;</td>
<td>Nil</td>
<td>-</td>
<td>28, 29, 32, 39, 54, 56, 70, 72 or 90</td>
</tr>
<tr>
<td></td>
<td>(B) Fibre reinforced plastic rods (FRP), for the manufacture of telecommunication grade optical fibres or optical fibre cables;</td>
<td>Nil</td>
<td>-</td>
<td>28, 29, 32, 39, 54, 56, 70, 72 or 90</td>
</tr>
<tr>
<td></td>
<td>(C) Goods specified in List 6 for manufacture of telecommunication grade FRP.</td>
<td>Nil</td>
<td>-</td>
<td>28, 29, 32, 39, 54, 56, 70, 72 or 90</td>
</tr>
<tr>
<td>169.</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
<td>28 (except 2823 00 10)</td>
</tr>
<tr>
<td>170.</td>
<td>Phosphoric acid, for the manufacture of fertilizers</td>
<td>5%</td>
<td>-</td>
<td>28</td>
</tr>
<tr>
<td>171.</td>
<td>The goods specified in List 7, for the manufacture of laser and laser based instrumentation</td>
<td>Nil</td>
<td>-</td>
<td>28, 29, 84, 85 or 90</td>
</tr>
<tr>
<td>172.</td>
<td>The following goods, namely:-</td>
<td>Nil</td>
<td>-</td>
<td>28 or 38</td>
</tr>
<tr>
<td></td>
<td>(a) Silicon in all forms, that is, polycrystalline silicon or ingots, for the manufacture of undiffused silicon wafers;</td>
<td>Nil</td>
<td>-</td>
<td>28 or 38</td>
</tr>
<tr>
<td></td>
<td>(b) Undiffused silicon wafers, for the manufacture of solar cells or solar cell modules;</td>
<td>Nil</td>
<td>-</td>
<td>28 or 38</td>
</tr>
<tr>
<td>173.</td>
<td>Following goods for manufacture of telecommunication grade impregnated glass reinforcement roving, namely,-</td>
<td>10%</td>
<td>-</td>
<td>28, 29, 32, 39, 70 or 90</td>
</tr>
<tr>
<td></td>
<td>(i) E-glass roving/yarn;</td>
<td></td>
<td></td>
<td>28, 29, 32, 39, 70 or 90</td>
</tr>
<tr>
<td></td>
<td>(ii) liquid absorbent polymer;</td>
<td></td>
<td></td>
<td>28, 29, 32, 39, 70 or 90</td>
</tr>
<tr>
<td></td>
<td>(iii) polyurethane polymer;</td>
<td></td>
<td></td>
<td>28, 29, 32, 39, 70 or 90</td>
</tr>
<tr>
<td></td>
<td>(iv) vinyl polymer</td>
<td></td>
<td></td>
<td>28, 29, 32, 39, 70 or 90</td>
</tr>
<tr>
<td>174.</td>
<td>Iodine</td>
<td>2.5%</td>
<td>-</td>
<td>2801 20 00</td>
</tr>
<tr>
<td>175.</td>
<td>Common salt (including Rock Salt, Sea Salt and Table Salt)</td>
<td>Nil</td>
<td>-</td>
<td>Any Chapter</td>
</tr>
<tr>
<td>176.</td>
<td>Sulphuric acid for the manufacture of fertilizers</td>
<td>5%</td>
<td>-</td>
<td>2807 00 10</td>
</tr>
<tr>
<td>177.</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>2809 20 10</td>
</tr>
<tr>
<td>178.</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>2818 20 10</td>
</tr>
<tr>
<td>179.</td>
<td>Vanadium pentaoxide or vanadium sludge</td>
<td>2.5%</td>
<td>-</td>
<td>2825</td>
</tr>
<tr>
<td>180.</td>
<td>Nickel oxide and hydroxide</td>
<td>Nil</td>
<td>-</td>
<td>2825 40 00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>181.</td>
<td>2841</td>
<td>Ammonium Metavanadate</td>
<td>2.5%</td>
<td></td>
</tr>
<tr>
<td>182.</td>
<td>28442000</td>
<td>Sintered natural uranium dioxide, Sintered uranium dioxide pellets (U-235), for generation of nuclear power</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>183.</td>
<td>2844</td>
<td>Medical use fission Molybdenum-99 (Mo-99) for use in the manufacture of radio pharmaceuticals</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>184.</td>
<td>2852 or 3822</td>
<td>Pharmaceutical Reference Standard</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>185.</td>
<td>29(except 29054300, 29054400 and 29337100)</td>
<td>All goods</td>
<td>7.5%</td>
<td></td>
</tr>
<tr>
<td>186.</td>
<td>29 or 38</td>
<td>Alpha pinene</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>187.</td>
<td>29 or any Chapter</td>
<td>Raw materials intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>188.</td>
<td>29, 30, 35, 38 or 39</td>
<td>The following goods, for the manufacture of enzyme linked immunosorbent assay kits (ELISA Kits), namely:-(i) Plastic ELISA plates; (ii) Deactivated positive control sera against human and animal diseases; (iii) Enzyme horse radish peroxidase; (iv) Enzyme Alkaline phosphatase; (v) Enzyme glucose oxidase; (vi) Animal anti-human immunoglobins; (vii) Protein A or Protein A Gold Conjugates; (viii) Polystyrene latex beads; (ix) Deactivated enzyme labeled human anti-HIV reagent; (x) Enzyme conjugates of antibodies or antigens or Protein A; (xi) Natural or synthetic or recombinant antigens relating to human and animal diseases; (xii) Antibodies (monoclonal or polyclonal) relating to human and animal diseases; (xiii) Stabilizers for the Enzyme conjugate;</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>189.</td>
<td>29 or 38</td>
<td>Gibberellic acid</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>190.</td>
<td>29</td>
<td>DL-2 Aminobutanol, Diethyl malonate, Triethyl orthoformate, Aceto butyrolactone, Thymidine, Artemisinin</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>191.</td>
<td>29</td>
<td>Maltol, for use in the manufacture of deferiprone</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>192.</td>
<td>29 or 38</td>
<td>Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as biodiesels</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>193.</td>
<td>2901, 2902 (except 2902 43 00, 2902 50 00)</td>
<td>All goods</td>
<td>2.5%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Chapter</td>
<td>Description</td>
<td>Rate</td>
<td>-</td>
</tr>
<tr>
<td>---</td>
<td>---------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-------</td>
<td>---</td>
</tr>
<tr>
<td>194.</td>
<td>2902 41 00</td>
<td>o-Xylene</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>195.</td>
<td>2903 (except 2903 11 10, 2903 12 00, 2903 13 00, 2903 22 00) or 2904</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>196.</td>
<td>2902 43 00</td>
<td>p-Xylene</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>197.</td>
<td>2902 50 00</td>
<td>Styrene</td>
<td>2%</td>
<td>-</td>
</tr>
<tr>
<td>198.</td>
<td>2903 15 00</td>
<td>Ethylene dichloride (EDC)</td>
<td>2%</td>
<td>-</td>
</tr>
<tr>
<td>199.</td>
<td>2903 21 00</td>
<td>Vinyl chloride monomer (VCM)</td>
<td>2%</td>
<td>-</td>
</tr>
<tr>
<td>200.</td>
<td>2905 11 00</td>
<td>Methyl alcohol</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>201.</td>
<td>2905 31 00</td>
<td>Mono ethylene glycol (MEG)</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>202.</td>
<td>2907 2300</td>
<td>Bis-phenol A</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>203.</td>
<td>2910 3000</td>
<td>Epichlorohydrin</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>204.</td>
<td>2914 61 00, 2914 69 90</td>
<td>Anthraquinone or 2-Ethyl Anthraquinone, for use in manufacture of Hydrogen Peroxide</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>205.</td>
<td>2916 12 10</td>
<td>Butyl acrylate</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>206.</td>
<td>2917 36 00</td>
<td>Purified Terephthalic Acid (PTA), Medium Quality Terephthalic Acid (MTA) and Qualified Terephthalic Acid (QTA)</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>207.</td>
<td>2917 37 00</td>
<td>Dimethyl terephthalate (DMT)</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>208.</td>
<td>2926 10 00</td>
<td>Acrylonitrile</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>209.</td>
<td>2929 10 90</td>
<td>Diphenylmethane 4, 4-diisocyanate (MDI) for use in the manufacture of spandex yarn</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>210.</td>
<td>293371 00</td>
<td>Caprolactam</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>211.</td>
<td>2905 43 00, 2905 44 00, 3301, 3501, 3502, 3503, 3504, 3505, 3809 10 00,</td>
<td>All goods</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>212.</td>
<td>30</td>
<td>Japanese Encephalitis (JE) vaccine, imported by the Andhra Pradesh Government through UNICEF</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>213.</td>
<td>30 or any other Chapter</td>
<td>Drugs and materials</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>214.</td>
<td>Any Chapter</td>
<td>Artificial Plasma</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>215.</td>
<td>Any Chapter</td>
<td>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</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>216.</td>
<td>Any Chapter</td>
<td>Artificial kidney</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>217.</td>
<td>Any Chapter</td>
<td>All types of contraceptives</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>S.No</td>
<td>HSN Code</td>
<td>Description</td>
<td>Rate</td>
<td>GST</td>
</tr>
<tr>
<td>------</td>
<td>----------</td>
<td>-------------</td>
<td>------</td>
<td>-----</td>
</tr>
<tr>
<td>218.</td>
<td>30029030</td>
<td>Probiotics</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>219.</td>
<td>31(Except 31022100, 31025000, 31043000, 31052000, 31053000, 31054000, 31055100, 31055900, 31056000, 31059010, 31059090)</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>220.</td>
<td>31</td>
<td>Kyanite salts, in a form indicative of their use for manurial purpose</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>221.</td>
<td>31</td>
<td>Muriate of potash, for use as manure or for the production of complex fertilisers</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>222.</td>
<td>31</td>
<td>Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>223.</td>
<td>31</td>
<td>Composite Fertilisers</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>224.</td>
<td>31</td>
<td>Potassium Nitrate, in a form indicative of its use for manurial purpose</td>
<td>5%</td>
<td>-</td>
</tr>
</tbody>
</table>
| 225. | 31 | I. The following Water Soluble Fertilizers included in Schedule 1, part A of the Fertilizers Control Order, namely:-  
(a) Potassium nitrate (13:0:45)  
(b) Calcium nitrate  
(c) Mono ammonium phosphate  
(d) Mono potassium phosphate (0:52:34)  
(e) 13:40:13 NPK fertilizers  
(f) 18:18:18 NPK fertilizers  
(g) NPK 13:05:26  
(h) 20:20:20 NPK fertilizers  
(i) 6:12:36 NPK fertilizers  
(j) Potassium magnesium sulphate  
(k) 19:19:19 NPK fertilizers  
(l) NPK 12:30:15  
(m) NPK 12:32:14 | 5%   | -   | -    |
| 226. | 3102 10 00 | Urea | 5%   | -   | -    |
| 227. | 3104 30 00 | Potassium sulphate, containing not more than 52% by weight of potassium oxide | 5%   | -   | -    |
| 228. | 3105 30 00 | Diammonium phosphate, for use as manure or for the production of complex fertilisers | 5%   | -   | -    |
| 229. | 32, 34, 38, | (a) Electric parts and wire rolls for fitting on | Nil  | -   | 21   |
(b) Hinges, metal locks and back of photo frames, and fittings for photo frame / box;
(c) Wax items for candle holder / votive / cup;
(d) Chemicals / lacquer required for improved finish of export product;
(e) Motifs for attachment on export product;
(f) Severe atmospheric corrosion inhibitor (SACI) used as rust preventive concentrate for coating on ornamental painted and unpainted cast iron artware;
(g) Heat resistant paint used on cast iron items for ornamental fire place accessories;
(h) Wood polish materials ; and
(i) Poly films used for shrink wrapping and cling wrapping of artwares
(j) Wooden biscuit (splings-joining accessory for wooden board);
(k) Decorative paper for lamp shade;
(l) Sea shell, Mother of Pearl (MOP), Cattle horn and Bone Materials;
(m) Prints for photo frames
(n) Animal hair materials for brushes;
(o) Copper adhesive tape 1/2” or less;
(p) adhesive copper foil1/8” to 1;
(q) Patina and patina bronze;
(r) Analog clock movement;
(s) Hardware brass and metal fittings for furniture;
(t) Handles/blades for cutlery;
(u) Glass sheet (clear or opaque or cloured glass) for use with mosaic;
(v) Air and electric operated screw driver with hose and couplings;
(w) Tool bits, for motorizer and screw driver;
(x) Glue applicator;
(y) Moisture measuring tools;
(z) Air operated guns and tools for inserting fasteners for brads, flexi-points, pins, staples, nails and hinges;
(za) Power operated mitre saw;

<p>| 230. | 32, 84 or 96 | Ink cartridges, ribbon assembly, ribbon gear assembly, ribbon gear carriage, for use in printers for computers | 5% | - | - |
| 231. | 3201,3202, 3203,3204, 32050000, 3206 (except320611 and 3206 19 00) or 3207 | All goods | 7.5% | - | - |
| 232. | 3201 20 00 | Wattle extract | 2.5% | - | - |</p>
<table>
<thead>
<tr>
<th>S.No.</th>
<th>HS Code</th>
<th>Description</th>
<th>Tax Rate (%)</th>
<th>Quantity</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>233.</td>
<td>3201 90 20</td>
<td>Myrobalan fruit extract</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>234.</td>
<td>3206 5000</td>
<td>Triband Phosphor</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>235.</td>
<td>3207 10 40</td>
<td>Ceramic colours</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>236.</td>
<td>3207 40 00</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>237.</td>
<td>3208, 3815, 3901, or 3920</td>
<td>The following goods for use in the manufacture of EVA (Ethylene Vinyl Acetate) sheets or backsheet, which are used in the manufacture of solar photovoltaic cells or modules, namely:- (i) EVA resin; (ii) EVA masterbatch; (iii) Poly ethylene terephthalate (PET) film; (iv) Poly vinyl fluoride (PVF); (v) Poly vinyl di-fluoride (PVDF); (vi) Adhesive resin; and (vii) Adhesive hardner</td>
<td>Nil</td>
<td>-</td>
<td>22</td>
</tr>
<tr>
<td>238.</td>
<td>32099090</td>
<td>Organic / inorganic coating material for manufacture of electrical steel</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>239.</td>
<td>330210</td>
<td>All goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 per cent. Volume, determined at 20 degrees centigrade)</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>240.</td>
<td>3403</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>241.</td>
<td>3404 20 00</td>
<td>Vinyl Polyethylene Glycol for use in manufacture of Poly Carboxylate Ether</td>
<td>7.5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>242.</td>
<td>35</td>
<td>The following goods for use in the manufacture of Plasma Volume Expanders, namely:- (i) Hydroxyethyl starch, (ii) Dextran</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>243.</td>
<td>3504</td>
<td>Isolated soya protein</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>244.</td>
<td>37</td>
<td>Colour positive unexposed cinematographic film in jumbo rolls and colour negative unexposed cinematographic film in rolls of 400 feet and 1000 feet</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>245.</td>
<td>3701 20 00 or 3702</td>
<td>Instant print film</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>246.</td>
<td>3704</td>
<td>Cinematographic films, exposed but not developed</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>247.</td>
<td>Any Chapter</td>
<td>Promotional material (like Trailers, making of film etc.) imported in the form of electronic promotion kits (EPK)/ beta cams</td>
<td>Nil</td>
<td>-</td>
<td>23</td>
</tr>
<tr>
<td>248.</td>
<td>38</td>
<td>Dipping oil, Paclobutrazol (Cultar)</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>249.</td>
<td>38</td>
<td>Bio-pesticides, based on – (i) Bacillus thuringiensis var. kurstaki (ii) Bacillus thuringiensis var. israelensis (iii) Bacillus sphaericus (iv) Saccharopolyspora spinosa</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>250.</td>
<td>3801, 3802, 38030000, 3804, 3805, All goods</td>
<td>7.5%</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>S.No.</td>
<td>Goods Description</td>
<td>Tariff Rate</td>
<td>Other Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------------</td>
<td>-------------</td>
<td>-------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>251.</td>
<td>All goods</td>
<td>7.5%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>252.</td>
<td>All goods for use in the manufacture of soaps and oleochemicals</td>
<td>Nil</td>
<td>9</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 253.  | The following goods for use in the manufacture of Brushless Direct Current (BLDC) motors, namely:-  
  (i) Magnet Resin (Strontium Ferrite compound/before formed, before magnetization);  
  (ii) Neodymium Magnet (before Magnetization)                                      | 2.5%        | 9           |
<p>| 254.  | Catalyst for use in the manufacture of cast components of Wind Operated Electricity Generator | 5%          | 24          |
| 255.  | Resin for use in the manufacture of cast components of Wind Operated Electricity Generator | 5%          | 24          |
| 256.  | Ethylene vinyl acetate (EVA)                                                      | 7.5%        |             |
| 257.  | Tags, labels, stickers, belts, buttons or hangers, imported by bonafide exporters | Nil         |             |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th>The following goods, for the manufacture of orthopaedic implants falling under sub-heading 9021 10, namely:-</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>260.</td>
<td>39, 72 and 81</td>
<td>(i) Special grade stainless steel; (ii) Titanium alloys; (iii) Cobalt-chrome alloys; (iv) High-density polyethylene</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>261.</td>
<td>39 or 74</td>
<td>(i) Alatheon (ii) Copper wire</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>262.</td>
<td>3901 to 3915 (except 3903 &amp; 3908)</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>263.</td>
<td>3901</td>
<td>The following polymers of ethylene, namely:- (i) Low density polyethylene (LDPE), (ii) Linear low density polyethylene (LLDPE), (iii) High density polyethylene (HDPE), (iv) Linear medium density polyethylene (LMDPE), (v) Linear high density polyethylene (LHDPE)</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>264.</td>
<td>3902</td>
<td>All goods other than poly iso butylene</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>265.</td>
<td>3902</td>
<td>Capacitor grades polypropylene granules or resins for the manufacture of capacitor grade plastic film</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>266.</td>
<td>3903</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>267.</td>
<td>3904</td>
<td>Polymers of vinyl chloride</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>268.</td>
<td>3906 90</td>
<td>Sodium polyacrylate</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>269.</td>
<td>3906 90 90</td>
<td>Super absorbent polymer (SAP) imported for use in the manufacture of the following, namely:- (i) adult diapers; (ii) all goods falling under chapter heading 9619, other than adult diapers</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>270.</td>
<td>3907</td>
<td>Polyester chips</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>271.</td>
<td>3907 20 10</td>
<td>Polytetramethylene ether glycol, (PT MEG) for use in the manufacture of spandex yarn</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>272.</td>
<td>3907 40 00</td>
<td>Polycarbonates</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>273.</td>
<td>3908</td>
<td>Nylon chips</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>274.</td>
<td>39139090</td>
<td>Compostable polymer or bio-plastic used in the manufacture of bio degradable agro mulching films, nursery plantation pots and flower pots.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>275.</td>
<td>3919 90 90</td>
<td>Water blocking tape for use in the manufacture of insulated wires and cables falling under heading 8544 (except sub-heading 8544 11)</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>276.</td>
<td>4002 70 00</td>
<td>Ethylene – propylene – non-conjugated diene rubber (EPDM) for use in the manufacture of insulated wires and cables falling under heading 8544 (except sub-heading 8544 11)</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>S.No.</td>
<td>HSN Code</td>
<td>Description</td>
<td>Duty Percentage</td>
<td>Rate</td>
</tr>
<tr>
<td>-------</td>
<td>----------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------------</td>
<td>------</td>
</tr>
<tr>
<td>277.</td>
<td>6814 90 90</td>
<td>Mica glass tape for use in the manufacture of insulated wires and cables falling under heading 8544 (except sub-heading 8544 11)</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>278.</td>
<td>3920</td>
<td>Subbed polyester base, imported by M/s Hindustan Photo Films manufacturing Company Limited, Udhagamandalam for the manufacture of medical or industrial X-ray films and graphic art films.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>279.</td>
<td>40</td>
<td>New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>280.</td>
<td>40</td>
<td>New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>281.</td>
<td>4001 21, 4001 22, 4001 29</td>
<td>All goods</td>
<td>25% or Rs. 30/- per kg. whichever is lower</td>
<td>-</td>
</tr>
<tr>
<td>282.</td>
<td>4002 31 00</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>283.</td>
<td>4002 39 00</td>
<td>Chlorobutyl rubber or bromobutyl Rubber</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>284.</td>
<td>4016 95 90, 4016 99 90, 9503 00 90, 9505 10 00, 9505 90 90</td>
<td>All goods, other than natural rubber latex made balloons</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>285.</td>
<td>41</td>
<td>Wet blue chrome tanned leather, crust leather, finished leather of all kinds, including splits and sides of the aforesaid</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>286.</td>
<td>4114 20 10</td>
<td>Patent leather</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>287.</td>
<td>4301 or 4302</td>
<td>All goods (other than those falling under tariff item 4301 30 00)</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>288.</td>
<td>43, 52, 54, 55, 56, 58, 59 or 60</td>
<td>Lining and inter-lining materials</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>289.</td>
<td>4401 21 00, 4401 22 00</td>
<td>Wood in chips or particles, imported for use in manufacture of the following, namely: (i) paper and paperboard; (ii) newsprint.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>290.</td>
<td>47</td>
<td>Pulp of wood or of other fibrous cellulosic material (excluding rayon grade wood pulp) when used for the manufacture of the following, namely: (i) newsprint; (ii) paper and paperboard; (iii) adult diapers; (iv) all goods falling under chapter heading 9619, other than adult diapers.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>291.</td>
<td>4702</td>
<td>Rayon grade wood pulp</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>292.</td>
<td>4707</td>
<td>(A) All goods imported for use in, or supply to, a unit for manufacture of paper or paperboard other than newsprint; (B) All goods, imported for use in, or supply to, a unit for manufacture of news print</td>
<td>Nil</td>
<td>-</td>
</tr>
</tbody>
</table>

www.taxguru.in
<table>
<thead>
<tr>
<th>S.No.</th>
<th>Item Code</th>
<th>Description</th>
<th>Duty</th>
<th>Place of Utilisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>293.</td>
<td>48</td>
<td>Grape guard, namely, paper of a type generally used for the packing of grapes and which consists of two sheets of treated white paper pressed together with thin rectangular pouches containing sodium meta-bi-sulphite, with kraft paper pasted thereto or a single paper coated with sodium meta-bi-sulphite, and which is used for the purpose of preventing fungal decay and thus helps prolonged storage in fresh condition, imported for use in the packing of grapes.</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>294.</td>
<td>48</td>
<td>Newsprint – (i) in strips or rolls of a width not less than 34.92 cm; or (ii) in rectangular (including square) sheets with one side not less than 34.92 cm and the other side exceeding 15 cm in the unfolded state</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>295.</td>
<td>48</td>
<td>Uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or Chemic-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side not exceeding 2.5 micro metres (microns) weighing not less than 40 m² and not more than 65 gms/m²</td>
<td>Nil</td>
<td>31</td>
</tr>
<tr>
<td>296.</td>
<td>4802</td>
<td>Mould vat made watermarked bank note paper, imported by the Bank Note Press, Dewas, the Currency Note Press, Nasik, the India Security Press, Nasik, the Security Printing Press, Hyderabad, the Bhartiya Reserve Bank Note Mudran Limited, Mysore, or the Bhartiya Reserve Bank Note Mudran Limited, Salbony</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>297.</td>
<td>4810</td>
<td>Light weight coated paper weighing upto 70 g/m², imported by actual users for printing of magazines</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>298.</td>
<td>49 or 8523</td>
<td>The following goods, namely:- (i) Information Technology software, And (ii) Document of title conveying the right to use Information Technology software. <em>Explanation:</em> “Information Technology software” means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>299.</td>
<td>49</td>
<td>Commonwealth and international reply coupons and UNESCO coupons</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>300.</td>
<td>49</td>
<td>Greeting cards, diaries and calendars and corresponding number of envelopes for such greeting cards, diaries and calendars, imported</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Chapter</td>
<td>Description</td>
<td>Rate (%)</td>
<td>-</td>
</tr>
<tr>
<td>----</td>
<td>---------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td>---</td>
</tr>
<tr>
<td>301</td>
<td>Any Chapter</td>
<td>Commercial catalogues in book form</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>302</td>
<td>49011010, 49019100 or 49019900</td>
<td>Printed books (including covers for printed books) and printed manuals, in bound form or in loose-leaf form with binder, executed on paper or any other material including transparencies</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>303</td>
<td>4906</td>
<td>All goods</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>304</td>
<td>4907</td>
<td>Printed Indian Bank Notes, imported by the Reserve Bank of India</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>305</td>
<td>5002</td>
<td>Raw silk (not thrown)</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>306</td>
<td>5101</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>307</td>
<td>5102</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>308</td>
<td>5103</td>
<td>Wool Waste</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>309</td>
<td>5103</td>
<td>All goods other than Wool waste</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>310</td>
<td>5105</td>
<td>Wool Tops</td>
<td>5%</td>
<td>-</td>
</tr>
</tbody>
</table>
| 311 | 52 or any Chapter | (a) Fasteners including buttons and snap fasteners including zippers in roll, sliders / pullers and end stoppers, and parts thereof;  
  (b) Inlay cards;  
  (c) Shoulder pads;  
  (d) Buckles;  
  (e) Eyelets;  
  (f) Hooks and eyes;  
  (g) Rivets;  
  (h) Collar stays, collar patties, butterfly and other garment stays including plastic stays;  
  (i) Fusible and non-fusible embroidery motifs or prints;  
  (j) Laces;  
  (k) Badges including embroidered badges;  
  (l) Embroidery threads;  
  (m) Sewing thread;  
  (n) Stones (other than precious and semi precious);  
  (o) Sequin;  
  (p) Tape, Elastic tape and hook tape of width not exceeding 75 mm;  
  (q) Velcro tape;  
  (r) Cord and cord stopper;  
  (s) Toggles;  
  (t) Polywadding materials;  
  (u) Stud;  
  (v) Elastic cloth and elastic band;  
  (w) Quilted wadding materials;  
  (x) Beads for embroidery;  
  (y) sample fabric of total length upto 1000 metre imported during one financial year;  
  (z) printed bags;  
  (za) Knitted ribs;  
  (zb) anti-theft devices like labels, tags and sensors; | Nil      | - | 28 |
| 312. Any Chapter | (a) Buckles, “D” Rings and “O” Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings;  
(b) Buttons and snap fasteners, zip fasteners including zippers in roll, sliders and end stoppers;  
(c) Velcro Hook, Velcro tapes and Loop tape;  
(d) Elastic Tape, adhesive tape and reinforcement tape;  
(e) Stamping foil;  
(f) Sewing Thread;  
(g) Locks including magnetic locks;  
(h) Metal handles, handle fittings, handle holder, Metal Frames, dog hooks, logos all types, ring binders, key hooks, key rings, key holders, push clip, chains, Pullers, parts of pullers, hinges and magnetic snaps;  
(i) Glove liners;  
(j) Loop rivets and loop oval;  
(k) Polishes, creams and shoe finishes in any form;  
(l) Lining, interlining and reinforcement materials;  
(m) Insoles or mid-soles and sheets therefor;  
(n) Shanks and welts;  
(o) Toe Caps and toe puffs and counters or Thermoplastic sheets;  
(p) Synthetic or polymeric foam;  
(q) packaging boxes/envelops/pouches of all types;  
(r) Ribs  
(s) adhesives;  
(t) Unit soles and sheets of Polyurethane, Thermoplastic rubber, Polyvinyl Chloride, Thermoplastic Polyurethane, Phylon, Nitrile Butadiene Rubber, Styrene Butadiene Rubber for soles including Polyurethane paint, colour paste and pigments;  
(u) heels;  
(v) leather board;  
(w) saddle tree;  
(x) nylon mesh | Nil | 32 |
(y) Fittings, snaps of metals or alloys;
(z) Metal fittings / embellishments, webbing of any material for making harness and saddler items;
(za) Stirrup of any material and stirrup bars used for making Saddle Tree;
(zb) Nylon polyester/PVE mesh and fabrics for making non-leather harness and saddler items;
(zc) Beading material – synthetic / leather / fabric;
(zd) Chatons / stones / beads / crystals as decorative items;
(ze) Shoe laces;
(zf) Stretch fabric for shoe uppers;
(zg) Cork sheets for soles covering soles and insoles;
(zh) Artificial fur and alarm tag;
(zi) Buckle;
(zj) Plastic clear sheets;
(zk) Magnets for use in leather goods;
(zl) Inlay cards;
(zm) Synthetic material/synthetic leather;
(zn) Reflective tapes/Fashion tapes;
(zo) Micropak labels and Polyethylene Sheets;
(zp) Protective steel toe cap and steel Mid sole

313. Any Chapter
(a) Zipper, fastener and slider;
(b) Lace;
(c) Velcro tape;
(d) Elastic tape, curtain tape and edgeband tape;
(e) Curtain hook;
(f) Button and eyelet;
(g) Tassel;
(h) Bead and sequin;
(i) Insert;
(j) Sample fabric of total length upto 500 Meters imported during one financial year
(k) Embroidery threads;
(l) Sewing threads;
(m) Poly wadding materials;
(n) Quilted wadding materials;
(o) Printed bags;
(p) Fusible embroidery motifs or prints;
(q) Anti-theft devices like labels, tags and sensors;
(r) Pin bullets for packing, plastic tag bullets, metal tabs, bows, ring and slider and rings

314. 5201 All goods Nil - -
315. 5202 All goods Nil - -
316. 5301 All goods Nil - -
317. 5303 10 Raw jute 5% - -
318. 5401, 5402, 5403, All goods, other than those of nylon 5% - -

www.taxguru.in
<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>S. No.</th>
<th>Description</th>
<th>Rate</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>319.</td>
<td>5402, 5403, 5404, 54050000 or 5406</td>
<td>All goods of nylon</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>320.</td>
<td>5402 19 90</td>
<td>Nylon 66 filament</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>5402 52 00</td>
<td>Polyester yarn-Anti Static Filament</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>5503 11 00</td>
<td>Aramid Flame Retardant Fibre</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>5503 11 00</td>
<td>Para-aramid Fibre</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>5503 19 00</td>
<td>Nylon Staple Fibre</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>5503 19 00</td>
<td>Nylon Anti Static Staple fibre</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>5503 30 00</td>
<td>Modacrylic fibre</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>5504 10 00</td>
<td>Flame Retardant Viscose Ryon Fibre</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>321.</td>
<td>5501 to 5510</td>
<td>All goods, other than those of nylon</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>322.</td>
<td>5501 to 5510</td>
<td>All goods, of nylon</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>323.</td>
<td>5511</td>
<td>All goods</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>324.</td>
<td>Any Chapter</td>
<td>Monofilament long line system for tuna fishing</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>325.</td>
<td>5404 19 00</td>
<td>Monofilament yarn</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>326.</td>
<td>56031100</td>
<td>Hydrophilic Non-Woven, Hydrophobic Non-Woven, imported for use in the manufacture of Adult Diapers</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>327.</td>
<td>57</td>
<td>Samples of hand knotted carpets</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>328.</td>
<td>5902 20</td>
<td>Polyester tyre cord fabric</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>329.</td>
<td>6001 10 or 6001 92</td>
<td>Pile fabrics for the manufacture of toys</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>330.</td>
<td>6310</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>331.</td>
<td>64 or any other Chapter</td>
<td>The following goods for use in the leather industry, namely:-(1) Parts, consumables and other items specified in List 8 and (2) Other parts, consumables and items specified in List 9</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>332.</td>
<td>Any Chapter</td>
<td>Parts of umbrella, including umbrella panels</td>
<td>5%</td>
</tr>
<tr>
<td>333.</td>
<td>68, 82 or 84</td>
<td>Moulds (including chassis for the manufacture of semi-conductor devices), tools (excluding tungsten carbide micro PCB drills) and dies, for the manufacture of parts of electronic components or electronic equipments</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>334.</td>
<td>68, 72 or 85</td>
<td>The following goods, namely:- (1) Graphite Felt or graphite pack for growing silicon ingots; (2) Thin steel wire used in wire saw for slicing of silicon wafers</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>335.</td>
<td>6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90</td>
<td>All goods, other than goods mentioned at serial numbers 336 and 337</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>S.No.</td>
<td>Tariff No.</td>
<td>Description of Goods</td>
<td>Duty, GST, or Levy Rate</td>
<td>Cess Rate</td>
</tr>
<tr>
<td>-------</td>
<td>------------</td>
<td>----------------------</td>
<td>------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>336.</td>
<td>6802 23 10, 6802 23 90, 6802 29 00, 6802 91 00, 6802 92 00, 6802 93 00</td>
<td>Marble slabs</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>337.</td>
<td>6802 23 10, 6802 23 90, 6802 29 00, 6802 93 00</td>
<td>Granite slabs</td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>338.</td>
<td>6902 or 6903</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>339.</td>
<td>70</td>
<td>Toughened glass with low iron content and transmissivity of minimum 91% and above, for use in solar thermal collectors or heaters</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>340.</td>
<td>70</td>
<td>Solar tempered glass or solar tempered (anti-reflective coated) glass for use in manufacture of solar cells/panels/modules</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>341.</td>
<td>70</td>
<td>Preform of silica for use in the manufacture of telecommunication grade optical fibres or optical fibre cables.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>342.</td>
<td>7001 00 10</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>343.</td>
<td>7015</td>
<td>Rough ophthalmic blanks, for manufacture of optical lenses</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>344.</td>
<td>71</td>
<td>The following goods, namely:- (i) Raw pearls; (ii) Rubies, emeralds and sapphires, unset and imported uncut</td>
<td>5%</td>
<td>Nil</td>
</tr>
<tr>
<td>345.</td>
<td>71</td>
<td>Rough diamonds (industrial or non-industrial)</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>346.</td>
<td>71</td>
<td>Rough coloured gemstones</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>347.</td>
<td>71</td>
<td>Rough semi-precious stones</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>348.</td>
<td>7103</td>
<td>Pre-forms of precious and semi-precious stones</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>349.</td>
<td>71</td>
<td>Cut and polished coloured gemstones</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>350.</td>
<td>71</td>
<td>Diamonds including lab grown diamonds-semi-processed, half-cut or broken</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>351.</td>
<td>71</td>
<td>Non-industrial diamonds including lab-grown diamonds(other than rough diamonds)</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>352.</td>
<td>71</td>
<td>Current coins of the Government of India</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>353.</td>
<td>71</td>
<td>Foreign currency coins when imported into India by a Scheduled Bank</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>354.</td>
<td>71</td>
<td>Gold dore bar, having gold content not exceeding 95%</td>
<td>9.35%</td>
<td>-</td>
</tr>
<tr>
<td>355.</td>
<td>71</td>
<td>Silver dore bar having silver content not exceeding 95%</td>
<td>8.5%</td>
<td>-</td>
</tr>
<tr>
<td>356.</td>
<td>71 or 98</td>
<td>(i) Gold bars, other than tola bars, bearing manufacturer’s or refiner’s engraved serial number and weight expressed in metric units, and gold coins having gold content not below 99.5%, imported by the eligible passenger</td>
<td>10%</td>
<td>-</td>
</tr>
</tbody>
</table>
(ii) Gold in any form other than (i), including tola bars and ornaments, but excluding ornaments studded with stones or pearls. **10%** - **41**

| 357. | 71 or 98 | Silver, in any form including ornaments, but excluding ornaments studded with stones or pearls, imported by the eligible passenger. **10%** - **41**

| 358. | 71 | (i) Gold bars, other than tola bars, bearing manufacturer’s or refiner’s engraved serial number and weight expressed in metric units; **10%** - **-**

(ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. **10%** - **-**

**Explanation.** - For the purposes of this entry, “gold findings” means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewellery in place.

| 359. | 71 | (i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; **10%** - **-**

(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. **10%** - **-**

**Explanation.** - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.

| 360. | 7104 | Rough synthetic gemstones | Nil - -

| 361. | 7104 | Rough cubic zirconia | Nil - -

| 362. | 7104 | Polished Cubic zirconia | 5% - -

| 363. | 711011 or 71101900 | Platinum | 10% - -

| 364. | 71103100, 711039 00 | Rhodium | 2.5% - -

| 365. | 72 | All goods other than goods mentioned against serial number 371 | 10% - -

| 366. | 72 (except 7202 60 00, 7208, 7209, 7210, 7211, 7212, 7225 3090, 7225 4019, 7225 50 or 7225 9900) | All goods other than the following:- (i) goods mentioned against serial numbers 367, 368, 369, 370, 371, and 376; (ii) seconds and defectives of goods falling under Chapter 72. **5%** - **-**
<table>
<thead>
<tr>
<th>S.No.</th>
<th>HS Code</th>
<th>Description</th>
<th>Tariff Rate</th>
<th>-</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td>367.</td>
<td>7202 60 00</td>
<td>Ferro-nickel</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>368.</td>
<td>7204</td>
<td>Melting scrap of iron or steel (other than stainless steel)</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>369.</td>
<td>7204 21</td>
<td>Scrap of stainless steel, for the purpose of melting</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>370.</td>
<td>7206, 7207,</td>
<td>All goods</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>7213, 7214,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7215, 7216,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7217, 7221,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7222, 7223,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7225 (except</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7225 11 00,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7225 3090,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7225 4019,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7225 50 or</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7225 9900),</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7226 (except</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7226 11 00)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7227 or 7228</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>371.</td>
<td>7208, 7209,</td>
<td>All goods</td>
<td>12.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>7210, 7211,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7212, 7225 30</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>90, 7225 40</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>19, 7225 50</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>99 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>372.</td>
<td>7208</td>
<td>Hot rolled coils for use in manufacture of welded tubes and pipes falling</td>
<td>10%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td></td>
<td>under heading 7305 or 7306</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>373.</td>
<td>7212 40 00</td>
<td>Co-polymer coated MS tapes / stainless steel tapes for use in manufacture of</td>
<td>10%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td></td>
<td>telecommunication grade optical fibres or optical fibre cables</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>374.</td>
<td>7225 19 90</td>
<td>Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td></td>
<td>of cold rolled grain oriented steel (CRGO) falling under 7225 11 00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>375.</td>
<td>7225</td>
<td>The following goods, namely:</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(i) hot rolled coils;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) cold-rolled Magnesium Oxide (MgO) coated and annealed steel;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) hot rolled annealed and pickled coils;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iv) cold rolled full hard,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>for the manufacture of cold rolled grain oriented steel (CRGO) steel falling</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>under tariff item 7225 11 00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>376.</td>
<td>7219, 7220</td>
<td>All goods other than seconds and defectives</td>
<td>7.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>S. No.</td>
<td>HSN Code</td>
<td>Description</td>
<td>Rate (%)</td>
<td>Unit</td>
<td>Custom 33</td>
</tr>
<tr>
<td>-------</td>
<td>----------</td>
<td>------------------------------------------------------------------------------</td>
<td>----------</td>
<td>------</td>
<td>-----------</td>
</tr>
<tr>
<td>377.</td>
<td>73</td>
<td>All goods</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>378.</td>
<td>7325</td>
<td>Metal parts for use in the manufacture of electrical insulators falling under heading 8546</td>
<td>7.5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>379.</td>
<td>73</td>
<td>Pipes and tubes for use in manufacture of boilers</td>
<td>7.5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>380.</td>
<td>7326 90 99</td>
<td>Forged steel rings for manufacture of special bearings for use in wind operated electricity generators</td>
<td>5%</td>
<td>-</td>
<td>24</td>
</tr>
<tr>
<td>381.</td>
<td>7408</td>
<td>Flat copper wire for use in the manufacture of photo voltaic ribbon (tinned copper interconnect) for manufacture of solar photovoltaic cells or modules</td>
<td>Nil</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>382.</td>
<td>7404 00 22</td>
<td>Brass scrap</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>383.</td>
<td>7411 or 7412</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>384.</td>
<td>75</td>
<td>All goods</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>385.</td>
<td>7602</td>
<td>Aluminium scrap</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>386.</td>
<td>7806</td>
<td>Lead bars, rods, profiles and wire</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>387.</td>
<td>79</td>
<td>Zinc metal recovered by toll smelting or toll processing from zinc concentrates exported from India for such processes</td>
<td>10%</td>
<td>-</td>
<td>42</td>
</tr>
<tr>
<td>388.</td>
<td>7907</td>
<td>Zinc tubes, pipes and tube or pipe fittings</td>
<td>7.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>389.</td>
<td>8007</td>
<td>Tin plates, sheets and strip, of a thickness exceeding 0.2 mm; tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>390.</td>
<td>8101 99 90</td>
<td>Tungsten ( wolfram) bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>391.</td>
<td>8110 10 00, 8110 20 00</td>
<td>All Goods</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>392.</td>
<td>82</td>
<td>Dies for drawing metal, when imported after repairs from abroad, in exchange of similar worn-out dies exported out of India for repairs</td>
<td>10%</td>
<td>-</td>
<td>43</td>
</tr>
<tr>
<td>393.</td>
<td>84</td>
<td>The following goods, namely:- (i) Cricket bat and hockey stick splice joining machine (ii) Rugby ball or soccer ball stitching Machine (iii) Moulds for soccer ball, basketball and volley ball</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>394.</td>
<td>84</td>
<td>Bacteria removing clarifier</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>395.</td>
<td>84 or any other Chapter</td>
<td>The following goods, namely:- (i) Marine seawater pumps with fibre impellers, (ii) Automatic fish/prawn feeder</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>396.</td>
<td>84 or any other Chapter</td>
<td>Machinery or equipment for effluent treatment plant for leather industry</td>
<td>Nil</td>
<td>-</td>
<td>44</td>
</tr>
<tr>
<td>397.</td>
<td>84 or any other Chapter</td>
<td>Goods specified in List 10 required for use in high voltage power transmission project</td>
<td>5%</td>
<td>-</td>
<td>45</td>
</tr>
<tr>
<td>398.</td>
<td>Any Chapter</td>
<td>Parts and components of the goods specified in List 10 required for use in high voltage power</td>
<td>5%</td>
<td>-</td>
<td>9 and 45</td>
</tr>
<tr>
<td></td>
<td>84 or any other Chapter</td>
<td>The following goods (other than old and used) for use in man-made or synthetic fibre or yarn industry, namely:-&lt;br&gt; (1) Machinery or equipment specified in List 11; (2) Parts for manufacture of the goods at (1)</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>---</td>
<td>-------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------</td>
<td>-----</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>399</td>
<td>84 or any other Chapter</td>
<td>The following goods (other than old and used) for use in textiles industry; namely:-&lt;br&gt; (1) Machinery or equipment specified in List 12; (2) Parts for manufacture of the goods at (1)</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>400</td>
<td>Any Chapter</td>
<td>All items of equipment including machinery and rolling stock, procured by or on behalf of Delhi Metro Rail Corporation Ltd. for use in -&lt;br&gt; (i) Delhi MRTS Project Phase-I; and&lt;br&gt; (ii) Specified corridors of Delhi MRTS Project Phase-II, comprising of the following, namely:-&lt;br&gt; (a) Vishwavidyalaya- Jahangirpuri;&lt;br&gt; (b) Central Secretariat-Qutab Minar (via All India Institute of Medical Sciences);&lt;br&gt; (c) Shahdara- Dilshad Garden;&lt;br&gt; (d) Indraprastha-New Ashok Nagar;&lt;br&gt; (e) Yamuna Bank-Anand Vihar-Inter State Bus Terminus; and&lt;br&gt; (f) Kirti Nagar-Mundka (along with operational Link to Sahadara- Rithala corridor)</td>
<td>Nil</td>
<td>-</td>
<td>46</td>
</tr>
<tr>
<td>401</td>
<td>84 or 85</td>
<td>The following goods, for use in the manufacture of static converters for automatic data processing machines and units thereof of heading/sub-heading/ tariff item 8443 31 00, 8443 32 00, 8471, 8517 62, 8528 42 00, 8528 49 00, 8528 52 00 or 8528 62 00, namely:-&lt;br&gt; (a) Populated printed circuit boards falling under sub-heading/ tariff item 8443 99 or 8473 30 or 8517 70 10 or 8529 90 90;&lt;br&gt; (b) Transformers falling under tariff item 8504 31 00;&lt;br&gt; (c) All goods falling under sub-heading 8504 90;&lt;br&gt; (d) SMF Battery falling under tariff item 8507 20 00;&lt;br&gt; (e) Enamelled copper wire falling under heading 8544</td>
<td>Nil</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>402</td>
<td>84 or any other Chapter</td>
<td>Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off-shore oil exploration or exploitation</td>
<td>Nil</td>
<td>-</td>
<td>47</td>
</tr>
<tr>
<td>403</td>
<td>84 or any other Chapter</td>
<td>Goods specified in List 33 required in connection with:&lt;br&gt; (a) petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India</td>
<td>Nil</td>
<td>5%</td>
<td>48</td>
</tr>
</tbody>
</table>
or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis,
(b) petroleum operations undertaken under specified contracts  
(c) petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy  
(d) petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP)  
(e) coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy

| 405.  | 84 or any other Chapter | The following goods, namely:- (1) Wind operated electricity generators upto 30 KW and wind operated battery chargers upto 30 KW  
(2) Parts of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators, namely:-  
(a) Special bearings,  
(b) Gear box,  
(c) Yaw components,  
(d) Wind turbine controllers, and  
(e) Parts of the goods specified at (a) to (d)  
(3) Blades for rotor of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators  
(4) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators  
(5) Raw materials for the manufacture of –  
(a) blades for rotor of wind operated electricity generators, or  
(b) parts, sub-parts of such blades | 5%  
5%  
5%  
5%  
5% | - | 49 | 49 | 49 | 49 |

| 406.  | 84 or any other Chapter | Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators | 5% | - | 24 |

| 407.  | 84 or any other Chapter | Goods required for,-  
(a) the substitution of ozone depleting substances (ODS);  
(b) the setting up of new capacity with non-ODS technology.  
Explanation: “Goods”, for the purpose of this entry means goods which are designed exclusively for non-ODS technology | Nil | - | 50 |

<p>| 408.  | 84 or any other Chapter | (A) Machinery, instruments, apparatus and appliances, as well as parts (whether finished or not) or raw materials for the manufacture of aforesaid items and their parts, required for renovation or modernization of a fertilizer plant; | 5% | - | 51 |</p>
<table>
<thead>
<tr>
<th>SNo.</th>
<th>Chapter</th>
<th>Description</th>
<th>HSN Code</th>
<th>Rate</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>409.</td>
<td>84 or any other Chapter</td>
<td>Goods specified in List 13 required for setting up crude petroleum refinery</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>410.</td>
<td>84 or any other Chapter</td>
<td>The following goods, namely:-&lt;br&gt;- (1) Kits required for the conversion of motor- spirit or diesel driven vehicles into Compressed Natural Gas driven or Propane driven or Liquefied Petroleum Gas driven vehicles;&lt;br&gt;- (2) Parts of the kits specified at (1)</td>
<td>5%</td>
<td>52</td>
<td></td>
</tr>
<tr>
<td>411.</td>
<td>84 or any other Chapter</td>
<td>Goods specified in List 14 required for construction of roads</td>
<td>Nil</td>
<td>-</td>
<td>14</td>
</tr>
<tr>
<td>412.</td>
<td>84 or any other Chapter</td>
<td>Goods specified in List 15 required for construction of roads</td>
<td>Nil</td>
<td>-</td>
<td>14</td>
</tr>
<tr>
<td>413.</td>
<td>84 or any other Chapter</td>
<td>All goods, for renovation or modernization of a power generation plant (other than captive power generation plant)</td>
<td>5%</td>
<td>-</td>
<td>53</td>
</tr>
<tr>
<td>414.</td>
<td>84 or any other Chapter</td>
<td>All goods, imported by a manufacturer- supplier for the manufacture and supply of machinery and equipment to a power generation plant (other than captive power generation plant)</td>
<td>5%</td>
<td>-</td>
<td>54</td>
</tr>
<tr>
<td>415.</td>
<td>84 or any other Chapter</td>
<td>(a) Parts of catalytic convertors, for manufacture of catalytic convertors&lt;br&gt;(b) The following goods for manufacture of catalytic convertors and their parts, namely:-&lt;br&gt;- (i) Palladium&lt;br&gt;- (ii) Platinum&lt;br&gt;- (iii) Rhodium&lt;br&gt;- (iv) Raw Substrate (ceramic)&lt;br&gt;- (v) Washcoated Substrate (ceramic)&lt;br&gt;- (vi) Raw Substrate (metal)&lt;br&gt;- (vii) Washcoated Substrate (metal)&lt;br&gt;- (viii) Noble Metal Solution&lt;br&gt;- (ix) Noble Metal Compounds&lt;br&gt;- (x) Stainless Steel wire cloth stripe (falling under CTH 7314 14 10)&lt;br&gt;- (xi) Wash Coat (falling under CTH 3824 99 90)</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>416.</td>
<td>2825 60 20</td>
<td>Ceria zirconia compounds for use in the manufacture of washcoat for catalytic converters</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>417.</td>
<td>2846 10 90</td>
<td>Cerium compounds for use in the manufacture of washcoat for catalytic converters</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>418.</td>
<td>3824 90 90</td>
<td>Zeolite for use in the manufacture of washcoat for catalytic converters</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>419.</td>
<td>2818 20 90</td>
<td>Aluminium Oxide for use in the manufacture of washcoat for catalytic converters</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Chapter</td>
<td>Description</td>
<td>Tariff</td>
<td>Self Assessment Rate</td>
<td>Duty Exemption</td>
</tr>
<tr>
<td>--------</td>
<td>---------</td>
<td>------------------------------------------------------------------------------</td>
<td>--------</td>
<td>----------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>420.</td>
<td>2818 20 90</td>
<td>Clay 2 Powder (Alumax) for use in ceramic substrate for catalytic convertors</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
</tbody>
</table>
| 421.   | 84, 85 or 90 | (i) Goods specified in List 16, other than those falling under tariff items 8517 61 00, 8517 62 90, 8517 69 90, required for basic telephone service, cellular mobile telephone service, internet service or closed users’s group 64 KBPS domestic data network via INSAT satellite system service  
(ii) Parts, for manufacture of the goods at (i) | Nil   | -                    | 55             |
| 422.   | 84, 85 or 90 | Machinery, electrical equipment, other instruments and their parts except populated Printed Circuit Boards for use in fabrication of semiconductor wafer and Liquid Crystal Display (LCD) | Nil   | -                    | 9              |
| 423.   | 84, 85 or 90 | Machinery, electrical equipment, other instruments and their parts except populated Printed Circuit Boards for use in assembly, testing, marking and packaging of semiconductor chips | Nil   | -                    | 9              |
| 424.   | 84, 85 or any Chapter | (i) Goods specified in List 17 required for radio paging service  
(ii) Parts, for manufacture of the goods at (i) | Nil   | -                    | 56             |
| 425.   | 84, 85 or any Chapter | (i) Goods specified in List 18 required for Public Mobile Radio Trunked Service (PMRTS)  
(ii) Parts, for manufacture of the goods at (i) | Nil   | -                    | 57             |
| 426.   | 84, 85 or any Chapter | The goods specified in List 19, for the manufacture of goods falling under heading/sub-heading/tariff item 8523 52 00, 8541, 8542, 8543 90 00 or 8548 90 00  
(2) Parts, for manufacture of the goods at (1) | Nil   | -                    | 9              |
| 427.   | 84, 85 or 90 | The goods specified in List 20 | Nil   | -                    | -              |
| 428.   | 84, 85 or 90 | The following goods, imported by an accredited press cameraman:  
(i) Photographic cameras;  
(ii) cinematographic cameras;  
(iii) digital cameras; and  
(iv) lenses, filters, flash light apparatus and exposure meters required for use with the aforesaid cameras | Nil   | -                    | 58             |
| 429.   | 84, 85 or 90 | The following goods, imported by an accredited journalist:  
(i) Personal computers including lap top personal computers;  
(ii) typewriters; and  
(iii) fax machines | Nil   | -                    | 59             |
| 430.   | 84, 85 or 90 | (1) The following goods for use in pharmaceutical and biotechnology sector, imported for research and development purposes, by an importer registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India, namely: | Nil   | -                    | -              |
(a) Goods specified in List 21
(b) Goods specified in List 22

(2) The following goods for use in the pharmaceutical sector, imported by a manufacturer, having a research and development wing registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India, namely:

(a) Goods specified in List 21
(b) Goods specified in List 22

<table>
<thead>
<tr>
<th>Goods specified in list 23 for use of the Agro-Chemical Sector Unit having export turnover of Rupees Twenty Crores and above during the preceding financial year by a manufacturer having a Research and Development wing registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India</th>
<th>5%</th>
<th>60(i)</th>
<th>60(ii)</th>
</tr>
</thead>
<tbody>
<tr>
<td>The following goods for use in the textile industry, namely:</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>The following goods (other than old and used) for use in the textile industry, namely:</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>The following goods (other than old and used) for use in the textile industry, namely:</td>
<td>5%</td>
<td>-</td>
<td>31</td>
</tr>
<tr>
<td>The following goods, namely:</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>S. No.</td>
<td>Chapter Code</td>
<td>Description</td>
<td>Exemption</td>
</tr>
<tr>
<td>--------</td>
<td>--------------</td>
<td>-------------</td>
<td>-----------</td>
</tr>
<tr>
<td>436.</td>
<td>84 or 85</td>
<td>(vii) delivery conveyors</td>
<td>5%</td>
</tr>
<tr>
<td>437.</td>
<td>84 or 85</td>
<td>Spares, supplied with outboard motors for maintenance of such outboard motors</td>
<td>Nil</td>
</tr>
<tr>
<td>438.</td>
<td>84 or 85</td>
<td>Braille printer or Braille embosser or Braille display, specially designed for computer systems</td>
<td>Nil</td>
</tr>
<tr>
<td>439.</td>
<td>84 or 85</td>
<td>Truck refrigeration unit</td>
<td>Nil</td>
</tr>
<tr>
<td>440.</td>
<td>84 or 85</td>
<td>Goods specified in List 27, designed for use in the leather industry or the footwear industry</td>
<td>5%</td>
</tr>
<tr>
<td>441.</td>
<td>84 or 85</td>
<td>Fogging machines imported by a Municipal Committee, District Board or other authority legally entitled to, or entrusted by the Government with, the control or management of a Municipal Fund, for use in combating malaria and other mosquito borne disease.</td>
<td>5%</td>
</tr>
<tr>
<td>442.</td>
<td>84 or 85</td>
<td>Braille printer or Braille embosser or Braille display, specially designed for computer systems</td>
<td>Nil</td>
</tr>
<tr>
<td>443.</td>
<td>84 or 85</td>
<td>Truck refrigeration unit</td>
<td>Nil</td>
</tr>
<tr>
<td>444.</td>
<td>84 or 85</td>
<td>Goods specified in List 27, designed for use in the leather industry or the footwear industry</td>
<td>5%</td>
</tr>
<tr>
<td>445.</td>
<td>84 or any other Chapter</td>
<td>Fogging machines imported by a Municipal Committee, District Board or other authority legally entitled to, or entrusted by the Government with, the control or management of a Municipal Fund, for use in combating malaria and other mosquito borne disease.</td>
<td>5%</td>
</tr>
<tr>
<td>446.</td>
<td>84 or any other Chapter</td>
<td>The following goods, namely:-</td>
<td>5%</td>
</tr>
</tbody>
</table>

35
<table>
<thead>
<tr>
<th>Chapter</th>
<th>The following goods required for manufacture of Optical disk drives (ODD), namely:</th>
</tr>
</thead>
<tbody>
<tr>
<td>447.</td>
<td>(A) Tunnel boring machines (B) Parts and components of (A) for use in the assembly of Tunnel boring machines</td>
</tr>
<tr>
<td></td>
<td>Nil Nil - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>The following goods, namely:</th>
</tr>
</thead>
<tbody>
<tr>
<td>448.</td>
<td>(A) Paddy transplanter; (ii) Laser land leveler (iii) Reaper-cum-binder; (iv) Sugarcane harvester; (v) Straw or fodder balers; (vi) Cotton picker; (vii) Track used for manufacture of track type combine harvesters; (viii) Sugarcane planter; (ix) Root or tuber crop harvesting machines; (x) Rotary tiller/weeder</td>
</tr>
<tr>
<td></td>
<td>(B) Parts and components required for manufacture of goods specified at (A)</td>
</tr>
<tr>
<td></td>
<td>2.5% - 9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>The following goods for use in the manufacture of refrigerator compressor falling under tariff item 8414 30 00, namely:</th>
</tr>
</thead>
<tbody>
<tr>
<td>449.</td>
<td>(i) C-Block compressor; (ii) Crankshafts.</td>
</tr>
<tr>
<td></td>
<td>5% - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Over Load Protector (OLP) and positive thermal coefficient for use in the manufacture of refrigerator compressor falling under tariff item 8414 30 00</th>
</tr>
</thead>
<tbody>
<tr>
<td>450.</td>
<td>5% - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Evacuated tubes with three layers of solar selective coating for use in the manufacture of solar water heater and system</th>
</tr>
</thead>
<tbody>
<tr>
<td>451.</td>
<td>Nil - 9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Water heaters, other than industrial solar water heaters</th>
</tr>
</thead>
<tbody>
<tr>
<td>452.</td>
<td>7.5% - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Catalytic convertors</th>
</tr>
</thead>
<tbody>
<tr>
<td>453.</td>
<td>5% - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>All goods other than Reverse Osmosis (RO) membrane element for household type filters</th>
</tr>
</thead>
<tbody>
<tr>
<td>454.</td>
<td>7.5% - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>All goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>455.</td>
<td>5% - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>The following goods, namely: (A) Sprinklers and drip irrigation systems for agricultural and horticultural purposes; (B) Micro Irrigation equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>456.</td>
<td>5% - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>All goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>457.</td>
<td>5% - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>All goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>458.</td>
<td>5% - -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Parts for manufacture of printers falling under sub heading 8443 32 except 8443 99 51,</th>
</tr>
</thead>
<tbody>
<tr>
<td>459.</td>
<td>Nil - 9</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>460.</td>
<td>8446, 8448</td>
</tr>
<tr>
<td>461.</td>
<td>8444, 8445, 8446, 8447, 8448, 8449</td>
</tr>
<tr>
<td>462.</td>
<td>8483 40 00</td>
</tr>
<tr>
<td>463.</td>
<td>8466 93 90</td>
</tr>
<tr>
<td>464.</td>
<td>8537 10 00</td>
</tr>
<tr>
<td>465.</td>
<td>8471</td>
</tr>
<tr>
<td>466.</td>
<td>84 or any other Chapter</td>
</tr>
<tr>
<td>467.</td>
<td>8472 90</td>
</tr>
<tr>
<td>468.</td>
<td>84 or 85</td>
</tr>
<tr>
<td>469.</td>
<td>8472 90 or 8473 40</td>
</tr>
<tr>
<td>470.</td>
<td>8479 30 00</td>
</tr>
<tr>
<td>471.</td>
<td>Any Chapter</td>
</tr>
<tr>
<td>472.</td>
<td>Any Chapter</td>
</tr>
</tbody>
</table>

www.taxguru.in
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Chapter</th>
<th>Description</th>
<th>Rate</th>
<th>Additional Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>473.</td>
<td>85</td>
<td>Integrated decoder receiver, also known as set top box</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>474.</td>
<td>85</td>
<td>MP3 or MP4 or MPEG 4 player with or without radio or video reception facility</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>475.</td>
<td>85 or any other Chapter</td>
<td>Goods specified in List 28</td>
<td>5%</td>
<td>55 or 56 or 57, and 65</td>
</tr>
<tr>
<td>476.</td>
<td>85 or any other Chapter</td>
<td>Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>477.</td>
<td>85 or any other Chapter</td>
<td>Photographic, filming, sound recording and radio equipment, raw films, video tapes and sound recording tapes of foreign origin, if imported into India after having been exported therefrom.</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>478.</td>
<td>85 or any other Chapter</td>
<td>The wireless apparatus, accessories and parts specified in List 29, imported by a licensed amateur radio operator</td>
<td>5%</td>
<td>66</td>
</tr>
<tr>
<td>479.</td>
<td>85 or any other Chapter</td>
<td>The following goods, namely:- (1) Mono or Bi polar Membrane electrolyser and parts thereof including secondary brine purification components, jumper switches, filtering elements for hydrogen filters and any other machinery, required for, - (i) modernization by using membrane cell technology, of an existing caustic soda unit or caustic potash unit, or (ii) capacity expansion of an existing caustic soda unit or caustic potash unit using membrane cell technology or (iii) setting up of a new caustic unit soda or caustic potash unit using membrane cell technology; (2) Membrane and parts thereof for replacement of worn out membranes in an industrial plant based on membrane cell technology. (3) Parts, other than those mentioned at (2) above, required for caustic soda unit or caustic potash unit using membrane cell technology.</td>
<td>Nil</td>
<td>69</td>
</tr>
<tr>
<td>480.</td>
<td>85 or any other Chapter</td>
<td>Goods imported for being tested in specified test centers</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>481.</td>
<td>84 or 90</td>
<td>Disposable sterilized dialyzer and micro barrier of artificial kidney</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>482.</td>
<td>84 or 85</td>
<td>(1) Newspaper page transmission and reception facsimile system or equipment; (2) Telephoto transmission and reception system or equipment</td>
<td>5%</td>
<td>71</td>
</tr>
<tr>
<td>483.</td>
<td>85</td>
<td>One set of pre-recorded cassettes accompanying books for learning languages and essential complement to such books.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>484.</td>
<td>85</td>
<td>Audio cassettes, if recorded with material from books, newspaper or magazines, for the blind</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>485.</td>
<td>85</td>
<td>Deflection components for use in colour</td>
<td>Nil</td>
<td>9</td>
</tr>
<tr>
<td>S. No.</td>
<td>Tariff No.</td>
<td>Description</td>
<td>Tariff Rate</td>
<td>Custom House</td>
</tr>
<tr>
<td>-------</td>
<td>------------</td>
<td>-------------</td>
<td>-------------</td>
<td>--------------</td>
</tr>
<tr>
<td>486.</td>
<td>8501 (except 8501 64 70, 8501 64 80),</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>487.</td>
<td>8502(except 8502 11 00, 8502 20 10, 8502 40 00),</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>488.</td>
<td>8503 00 10, 8503 00 21 or 8503 00 29</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>489.</td>
<td>8504 10 10, 8504 10 20 or 8504 10 90</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>490.</td>
<td>8537</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>491.</td>
<td>8544 (except 8544 42 91, 8544 42 92, 8544 42 93, 8544 42 99, 8544 70 10 or 8544 70 90)</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>492.</td>
<td>8546</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>493.</td>
<td>8547</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>494.</td>
<td>9028 90 10, 9030 31 00, 9030 90 10, 9032 89 10, 9032 89 90</td>
<td>All goods</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>495.</td>
<td>Any Chapter</td>
<td>Batteries for electrically operated vehicles, including two and three wheeled electric motor vehicles. &lt;br&gt;Explanation: For the purposes of this entry, “electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include electric motor assisted cycle rickshaw driven by rechargeable solar batteries, also known as ‘soleckshaw’.</td>
<td>Nil</td>
<td>9 and 72</td>
</tr>
<tr>
<td>496.</td>
<td>8501 10 12</td>
<td>Stepper Motors for use in the manufacture of goods falling under heading 8471</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>497.</td>
<td>8504</td>
<td>Active Energy Controller (AEC) for use in manufacture of Renewable Power System (RPS) inverters</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>498.</td>
<td>8507 90</td>
<td>Battery separators</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>499.</td>
<td>8517 70 or 8529 90 90</td>
<td>Parts of Cellular Phones and Radio Trunking terminals</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>500.</td>
<td>8523</td>
<td>CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Chapter</td>
<td>Description</td>
<td>%</td>
<td>Rate</td>
</tr>
<tr>
<td>--------</td>
<td>---------</td>
<td>------------------------------------------------------------------------------</td>
<td>---</td>
<td>------</td>
</tr>
<tr>
<td>501.</td>
<td>8523</td>
<td>Recorded magnetic tapes and floppy diskettes, imported by the University Grants Commission for use in Computers</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>502.</td>
<td>8525 80 20</td>
<td>Digital Still Image Video Cameras</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>503.</td>
<td>8523</td>
<td>Foreign Satellite data on storage media imported by National Remote Sensing Centre (NRSC), Hyderabad</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>504.</td>
<td>85 or any other Chapter</td>
<td>Parts and Components of Digital Still Image Video Cameras</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>505.</td>
<td>8529</td>
<td>Parts of Set-top Box, for use in the manufacture of Set-top Box, namely:- (i) Tuner (ii) RF modulator (iii) Remote control unit (iv) SMPS power board (v) IR module;</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>506.</td>
<td>85 or any other Chapter</td>
<td>(a) Parts, components and accessories except populated printed circuit boards for use in manufacture of broadband modem falling under tariff item 8517 62 30; (b) Sub-parts for use in manufacture of items mentioned at (a) above.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>507.</td>
<td>85 or any other Chapter</td>
<td>(a) Parts, components and accessories except populated printed circuit boards for use in manufacture of routers falling under tariff item 8517 69 30; (b) Sub-parts for use in manufacture of items mentioned at (a) above.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>508.</td>
<td>85 or any other Chapter</td>
<td>(a) Parts, components and accessories except populated printed circuit boards for use in manufacture of set top boxes for gaining access to internet falling under tariff item 8517 69 60; (b) Sub-parts for use in manufacture of items mentioned at (a) above.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>509.</td>
<td>85 or any other Chapter</td>
<td>(a) Parts, components and accessories except populated printed circuit boards for manufacture of Digital Video Recorder (DVR)/ Network Video Recorder (NVR) falling under 85 21 90 90; (b) Sub-parts for use in manufacture of items mentioned at (a) above.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>510.</td>
<td>85 or any other Chapter</td>
<td>(a) Parts, components and accessories except populated printed circuit boards for use in manufacture of reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00; (b) Sub-parts for use in manufacture of items mentioned at (a) above.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>511.</td>
<td>85 or any other Chapter</td>
<td>(a) Parts, components and accessories except populated printed circuit boards for use in manufacture of CCTV Camera /IP camera</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>512.</td>
<td>85 or any other Chapter</td>
<td>(a) Parts, components and accessories except populated printed circuit boards for use in manufacture of lithium-ion batteries other than batteries of mobile handsets including cellular phones falling under tariff item 8507 60 00; (b) Sub-parts for use in manufacture of items mentioned at (a) above.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>513.</td>
<td>Any Chapter</td>
<td>(a) Parts or components for use in manufacture of populated printed circuit board of.- (i) Lithium-ion battery other than battery for mobile handset tariff item 8507 60 00; (ii) Broadband modem tariff item 8517 62 30; (iii) Router tariff item 8517 69 30; (iv) Set-top box for gaining access to internet tariff item 8517 69 60; (v) Digital Video Recorder (DVR)/Network Video Recorder (NVR) tariff item 8521 90 90; (vi) CCTV Camera/IP Camera tariff item 8525 20 80; (vii) Reception apparatus for television but not designed to incorporate a video display tariff item 8528 71 00; (b) Sub-parts for use in the manufacture of the parts or components in item (a) above.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>514.</td>
<td>8529</td>
<td>LCD (Liquid Crystal Display), LED (Light Emitting Diode) or OLED (Organic LED) panels for manufacture of Television</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>515.</td>
<td>8540 11</td>
<td>Colour television picture tubes for use in the manufacture of cathode ray televisions</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>516.</td>
<td>8529, 4016</td>
<td>The following goods for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8529, namely:- (i) Open cell (15.6” and above); (ii) Plate diffuser; (iii) Film diffuser; (iv) Reflector sheet; (v) Film, top; (vi) Film, middle; (vii) Film, bottom; (viii) BAR, LED; (ix) Cushion /Gasket; (x) Bezzal; (xi) Back cover sheet (xii) Back Light Unit Module</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>517.</td>
<td>8540 71 00</td>
<td>Magnetron of up to 1.5KW used for the manufacture of domestic microwave Ovens</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>518.</td>
<td>8548 10 10 or 8548 10 20</td>
<td>Battery scrap and battery waste</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>519.</td>
<td>Any Chapter</td>
<td>Raw materials or parts for use in manufacture of</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>S. No.</td>
<td>Chapter</td>
<td>Item Description</td>
<td>Tariff Rate</td>
<td>Additional Notes</td>
</tr>
<tr>
<td>-------</td>
<td>---------</td>
<td>-----------------</td>
<td>------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>520.</td>
<td>86</td>
<td>Loco simulators</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>521.</td>
<td>86 or any Chapter</td>
<td>Train protection and warning system</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>522.</td>
<td>8609 00 00</td>
<td>Refrigerated containers</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>523.</td>
<td>86040000</td>
<td>Track machines and parts</td>
<td>7.5%</td>
<td>-</td>
</tr>
<tr>
<td>524.</td>
<td>8702 or 8704</td>
<td>Motor vehicles: (a) If imported as a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle with engine, gearbox and transmission mechanism not in a pre-assembled condition; (b) in a form other than (a) above</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>20%</td>
<td>-</td>
</tr>
<tr>
<td>525.</td>
<td>8702</td>
<td>Electrically operated vehicles whether imported in a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete kit with engine, gearbox and transmission mechanism not in a pre-assembled condition or not.</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>526.</td>
<td>8703</td>
<td>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars, new, which have not been registered anywhere prior to importation, If imported,- (1) As a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,- (a) engine, gearbox and transmission mechanism not in a pre-assembled condition; (b) engine or gearbox or transmission mechanism in pre-assembled form but not mounted on a chassis or a body assembly. (2) in any other form, - (a) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both; (b) other than (a) above</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>30%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>100%</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>60%</td>
<td>-</td>
</tr>
<tr>
<td>527.</td>
<td>Any Chapter</td>
<td>Lithium ion automotive battery for manufacture of Lithium ion battery packs for supply to the manufacturers of hybrid and electric vehicle</td>
<td>Nil</td>
<td>- 9</td>
</tr>
<tr>
<td>528.</td>
<td>Any Chapter</td>
<td>The following goods for use in the manufacture of Electrically operated vehicles, including two and three wheeled electric motor vehicles. <em>Explanation:</em> For the purposes of this entry, “electrically operated vehicles” means vehicles which are run solely on electrical energy derived</td>
<td>Nil</td>
<td>- 9</td>
</tr>
</tbody>
</table>
from an external source or from one or more electrical batteries fitted to such road vehicles and shall include electric motor assisted cycle rickshaw driven by rechargeable solar batteries, also known as ‘soleckshaw’, namely:-
(i) Battery pack;
(ii) Battery Charger;
(iii) AC or DC Motor;
(iv) AC or DC Motor Controller

| 529. | Any Chapter | The following goods for use in the manufacture of Hybrid motor vehicles
Explanation- for the purpose of this entry, “hybrid motor vehicle” means a motor vehicle, which uses a combination of battery powered electric motor and an internal combustion engine to power the vehicle to drive trains, but does not include such micro hybrid motor vehicle with start and stop technology, using battery powered electric motor only while in static condition, namely:-
(i) Battery pack;
(ii) Battery Charger;
(iii) AC or DC Motor;
(iv) AC or DC Motor Controller;
(v) Engine for xEV (hybrid electric vehicle);
(vi) Transaxle for HV (split power device);
(vii) Power Control unit (inverter, AC/DC converter, condenser);
(viii) Control ECU for HV, Generator;
(ix) Brake system for recovering;
(x) Energy Monitor;
(xi) Electric Compressor | Nil | - | - |

| 530. | 8704 | Refrigerated motor vehicles | Nil | - | - |

| 531. | 8711 | Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, new, which have not been registered anywhere prior to importation,- (1) as a completely knocked down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,- (a) engine, gearbox and transmission mechanism not in a pre-assembled condition; (b) engine or gearbox or transmission mechanism in pre-assembled form, not mounted on a body assembly. (2) in any other form excluding motor cycles with engine capacity of 800 cc or more; (3) Motor cycles with engine capacity of 800 cc or more | 10% | - | - |

<p>| 532. | 8714 91 00, 8714 92, | All goods other than Bicycle parts and components | 10% | - | - |</p>
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Chapter</th>
<th>Description of Goods</th>
<th>Rate</th>
<th>Tariff</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>533.</td>
<td>88</td>
<td>Gliders, or simulators of aeroplanes or simulators of helicopters</td>
<td>Nil</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>534.</td>
<td>88 or any other Chapter</td>
<td>Parts of gliders or simulators of aircrafts (excluding rubber tyres and tubes of gliders)</td>
<td>Nil</td>
<td>-</td>
<td>74</td>
</tr>
<tr>
<td>535.</td>
<td>88 or any Other Chapter</td>
<td>Raw materials – (a) for manufacture of aircraft falling under heading 8802; (b) for manufacture of parts of aircraft at (a)</td>
<td>Nil</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>536.</td>
<td>88 or any other Chapter</td>
<td>Parts, testing equipment, tools and tool-kits for maintenance, repair, and overhauling of (i) aircraft falling under heading 8802 or (ii) components or parts, including engine, of aircrafts of heading 8802 by the units engaged in such activities.</td>
<td>Nil</td>
<td>-</td>
<td>75</td>
</tr>
<tr>
<td>537.</td>
<td>8802 (except 8802 60 00)</td>
<td>All goods</td>
<td>Nil</td>
<td>Nil</td>
<td>76</td>
</tr>
<tr>
<td>538.</td>
<td>8803</td>
<td>Components or parts, including engines, of aircraft of heading 8802</td>
<td>Nil</td>
<td>-</td>
<td>77</td>
</tr>
<tr>
<td>539.</td>
<td>88 or any other Chapter</td>
<td>The following goods, namely:- (a) Satellites and payloads; (b) Scientific and technical instruments, apparatus, equipments (including computers and computer software), accessories, parts, components, spares, tools, mock ups and modules, raw materials and consumables required for launch vehicles and for satellites and payloads (c) Ground equipment brought for testing of (a)</td>
<td>Nil</td>
<td>Nil</td>
<td>78</td>
</tr>
<tr>
<td>540.</td>
<td>8802 (except 8802 60 00)</td>
<td>All goods</td>
<td>Nil</td>
<td>-</td>
<td>79</td>
</tr>
<tr>
<td>541.</td>
<td>8802</td>
<td>Helicopters</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>542.</td>
<td>8802 (except 8802 60 00)</td>
<td>All goods</td>
<td>Nil</td>
<td>-</td>
<td>80</td>
</tr>
<tr>
<td>543.</td>
<td>8802 (except 8802 60 00)</td>
<td>All goods</td>
<td>2.5%</td>
<td>-</td>
<td>81</td>
</tr>
<tr>
<td>544.</td>
<td>Any Chapter</td>
<td>Parts (other than rubber tubes), of aircraft of heading 8802</td>
<td>Nil</td>
<td>-</td>
<td>26</td>
</tr>
<tr>
<td>545.</td>
<td>Any Chapter</td>
<td>Parts (other than rubber tyres and tubes), of aircraft of heading 8802</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>546.</td>
<td>Any Chapter</td>
<td>Parts (other than rubber tubes), of aircraft of heading 8802</td>
<td>Nil</td>
<td>-</td>
<td>27</td>
</tr>
<tr>
<td>547.</td>
<td>88031000,</td>
<td>All goods</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>S.No.</td>
<td>Chapter</td>
<td>Description</td>
<td>Tariff Rate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>---------</td>
<td>-------------</td>
<td>-------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>548.</td>
<td>89</td>
<td>Barges or pontoons imported along with ships for the more speedy unloading of imported goods and loading of export goods</td>
<td>Nil - 82</td>
<td></td>
<td></td>
</tr>
<tr>
<td>549.</td>
<td>Any other Chapter</td>
<td>Capital goods and spares thereof, raw materials, parts, material handling equipment and consumables, for repairs of ocean-going vessels by a ship repair unit. <em>Explanation:</em> For the purpose of this entry, “Ocean going vessels” includes- (a) liners; cargo-vessel of various kinds including refrigerator vessels for the transport of meat, fruit or the like, vessels specified for the transport of particular goods (grain, coal, ores or the like); tankers (petrol, wine or the like); yachts and other sailing vessels; cable ships; ice-breakers; floating factories of all kinds (for processing whales, preserving fish or the like) whale catchers; trawlers and other fishing vessels; life boats, scientific research vessels; weather ships; vessels for the transportation or mooring of buoys; pilot-boats; hopper barges for the disposal of dredged material or the like; (b) war ships of all kinds including submarines; (c ) tugs, dredgers, fire-floats and salvage ships; and (d) oil rigs, drilling ships and jack-up rigs.</td>
<td>Nil - 9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>550.</td>
<td>Any Chapter</td>
<td>Spare parts and consumables for repairs of ocean going vessels registered in India.</td>
<td>Nil - 83</td>
<td></td>
<td></td>
</tr>
<tr>
<td>551.</td>
<td>8901</td>
<td>All goods (excluding vessels and other floating structures as are imported for breaking up)</td>
<td>Nil - 84</td>
<td></td>
<td></td>
</tr>
<tr>
<td>552.</td>
<td>8902 00 10</td>
<td>Trawlers and other fishing vessels</td>
<td>Nil - -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>553.</td>
<td>8902, 8904 00 00 or 8905 90</td>
<td>All goods (excluding vessels and other floating structures as are imported for breaking up)</td>
<td>5% - 84</td>
<td></td>
<td></td>
</tr>
<tr>
<td>554.</td>
<td>89051000</td>
<td>All goods</td>
<td>Nil - -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>555.</td>
<td>8906</td>
<td>All goods (excluding vessels and other floating structures as are imported for breaking up)</td>
<td>Nil - 84</td>
<td></td>
<td></td>
</tr>
<tr>
<td>556.</td>
<td>890710 00</td>
<td>All goods</td>
<td>Nil - -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>557.</td>
<td>89080000</td>
<td>All goods</td>
<td>2.5% - -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>558.</td>
<td>Any Chapter</td>
<td>Raw materials and parts, for use in the manufacture of goods falling under heading 8901, 8902, 8904, 8905( except sub-heading 890520) or 8906, in accordance with the provisions of section 65 of the Customs Act, 1962(52of 1962). <em>Explanation:</em> Nothing contained in this exemption shall have effect on or after 24th day of November, 2015</td>
<td>Nil - 85</td>
<td></td>
<td></td>
</tr>
<tr>
<td>559.</td>
<td>Any Chapter</td>
<td>Raw materials and parts, for use in the manufacture of goods falling under</td>
<td>Nil - 9</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906

Explanation.- For the purposes of this entry, it is clarified that in the case of raw materials and parts already imported under S.No. 558 above and lying unutilized,-

(i) the unit will furnish a separate bond to the jurisdictional Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, giving details of such goods and also undertake to utilize the same for manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906; and

(ii). In the event of failure to use such goods for the specified purpose, the unit shall pay on demand, an amount equal to the duty payable on such goods but for the exemption under this notification.

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Chapter</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>560.</td>
<td>Any Chapter</td>
<td>Parts, for repairs of dredgers</td>
<td>Nil</td>
</tr>
<tr>
<td>561.</td>
<td>90</td>
<td>Coronary stents and coronary stent systems for use with cardiac catheters</td>
<td>Nil</td>
</tr>
<tr>
<td>562.</td>
<td>90</td>
<td>Endovascular stents</td>
<td>Nil</td>
</tr>
<tr>
<td>563.</td>
<td>9018 32 30, 9018 50 20, 9018 90 21, 9018 90 24, 9018 90 43, 9018 90 95, 9018 90 96, 9018 90 97, 9018 90 98, 9019 10 20, 9022 90 10 or 9022 90 30</td>
<td>Goods required for medical, surgical, dental or veterinary use.</td>
<td>5%</td>
</tr>
<tr>
<td>564.</td>
<td>90 or any other Chapter</td>
<td>Raw materials, parts or accessories for use in manufacture of goods falling under headings 9018, 9019, 9020, 9021 or 9022.</td>
<td>2.5%</td>
</tr>
</tbody>
</table>
| 565.  | 90 or any other Chapter | The following goods for use in the manufacture of Flexible Medical Video Endoscope (heading 9018), namely :-
(i) CCD/CMOS Camera Sensor;
(ii) Main printed circuit board of CCD/CMOS Camera Sensor;
(iii) Objective Lens for CCD/CMOS Camera Sensor;
(iv) Light Guide/Image Guide optical fiber bundle;
(v) Ultrasound Transducer; | 2.5% |
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Chapter</th>
<th>Description</th>
<th>Tariff Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>566.</td>
<td>Any Chapter</td>
<td>Polypropylene, Stainless steel Strip and Stainless steel capillary tube required for manufacture of syringes, needles, catheters and cannulae</td>
<td>2.5%</td>
</tr>
<tr>
<td>567.</td>
<td>Any Chapter</td>
<td>Stainless steel tube and wire, cobalt chromium tube, Hayness alloy-25 and polypropylene mesh required for manufacture of Coronary stents / coronary stent system and artificial heart valve</td>
<td>Nil</td>
</tr>
<tr>
<td>568.</td>
<td>Any Chapter</td>
<td>Parts and components required for manufacture of Blood Pressure Monitors and blood glucose monitoring system (Glucometers)</td>
<td>2.5%</td>
</tr>
</tbody>
</table>
| 569.  | Any Chapter | The following goods, namely:-  
(a) Ostomy products (Appliances) for managing Colostomy, Ileostomy, Ureterostomy, Ileal Conduit Urostomy Stoma cases such as bags, belts, adhesives seals or discs or rolls, adhesive remover, bag closing clamps, karaya seals paste or powder, irrigation sets, plastic or rubber faceplates, flanges, male or female urinary incontinency sets, skin gels, in parts or sets;  
(b) Accessories of the medical equipment at (a);  
(c) Parts required for the manufacture of the medical equipment at (a) | 5%          |
| 570.  | 90 or any other Chapter | Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof                                                                                       | Nil         |
| 571.  | 90 or any other Chapter | Artificial Heart (left ventricular assist device)                                                                                                                                                                | Nil         |
| 572.  | 90 or any other Chapter | Patent ductus arteriosus/ Atrial septal defect occlusion device                                                                                                                                                | 5%          |
| 573.  | 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) Braillers;  
(vi) Artificial limbs  
(b) Parts of goods at (a) | Nil         |
<p>| 574.  | 90 or any other Chapter | Parts for the manufacture of hearing aids including deaf aids                                                                                                                                                    | Nil         |
| 575.  | 90 or any other Chapter | Hospital Equipment (equipment, apparatus and appliances, including spare parts and accessories thereof, but excluding consumable items) for use in specified hospitals                                                                 | 5%          |
| 576.  | 90 or any other Chapter | Blood Glucose Monitoring System(Glucometer) and test strips                                                                                                                                                     | 5%          |</p>
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Chapter</th>
<th>Description</th>
<th>Rate</th>
<th>Tariff Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>577.</td>
<td>90 or any other Chapter</td>
<td>Lifesaving medical equipment including accessories or spare parts or both of such equipment for personal use</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>578.</td>
<td>90 or any other Chapter</td>
<td>Assistive devices, rehabilitation aids and other goods for disabled, specified in List 30</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>579.</td>
<td>90 or any other Chapter</td>
<td>Survey (DGPS) instruments, 3D modeling software for ore body simulation cum mine planning and exploration (geophysics and geochemistry) equipment required for surveying and prospecting of minerals</td>
<td>2.5%</td>
<td>-</td>
</tr>
<tr>
<td>580.</td>
<td>9022</td>
<td>X-Ray Baggage Inspection Systems and parts thereof</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>581.</td>
<td>90 or any other Chapter</td>
<td>Portable X-ray machine / system</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>582.</td>
<td>91 or 9804 90 00</td>
<td>Braille watches and braille one-day alarm clocks</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>583.</td>
<td>91</td>
<td>Parts and cases of braille watches, for the manufacture of Braille watches</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>584.</td>
<td>9108, 9110 or 9114 30 10</td>
<td>Watch dials and watch movements</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>585.</td>
<td>93</td>
<td>Air rifles or air pistols of 0.177 calibre</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>586.</td>
<td>93</td>
<td>Air pellets of air rifles or air pistols, of 0.177 calibre</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>587.</td>
<td>9405 50 40</td>
<td>Solar lanterns or solar lamps</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>588.</td>
<td>95 or any other Chapter</td>
<td>(a) Synthetic tracks and artificial surfaces of heading 9506; (b) Equipment required for installation of (a)</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>589.</td>
<td>95 or any Chapter</td>
<td>The following goods for laying synthetic tracks and artificial surfaces of heading 9506, namely:- (i) Asphalt resurfacer; (ii) Acrylic resurfacer; (iii) Cushion coat; (iv) Acrylic colour concentrate; (v) Acrylic marking paint; and (vi) Polytan in powder or granule form</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>590.</td>
<td>95</td>
<td>Requisites for games and sports</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>591.</td>
<td>9503</td>
<td>Parts of electronic toys for the manufacture of electronic toys, namely, parts of electric trains, including tracks, signals and other accessories therefor</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>592.</td>
<td>9503</td>
<td>Parts of electronic toys for the manufacture of electronic toys, other than those of reduced size (“scale”) model assembly kits, whether or not working models, other construction sets and constructional toys, toys representing animals or non-human creatures, toy musical instruments and apparatus, other toys put up in sets or outfits, other toys and models incorporating a motor</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>593.</td>
<td>9504</td>
<td>Parts of video games for the manufacture of video games</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>Sl No.</td>
<td>Chapter</td>
<td>Description</td>
<td>Rate</td>
<td>Nil</td>
</tr>
<tr>
<td>-------</td>
<td>---------</td>
<td>-----------------------------------------------------------------------------------------------</td>
<td>------</td>
<td>-------</td>
</tr>
<tr>
<td>594.</td>
<td>9506</td>
<td>(i) Snow-skis and other snow-ski Equipment (ii) Water-skis, surf-boards, sailboards and other water-sport equipment</td>
<td></td>
<td>Nil</td>
</tr>
<tr>
<td>595.</td>
<td>9608</td>
<td>Parts of writing instruments</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td>596.</td>
<td>Any Chapter</td>
<td>Postage stamps, unused</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>597.</td>
<td>9801</td>
<td>Goods required for- (i) coal mining projects; (ii) iron ore pellet plants/projects and iron ore beneficiation plants/projects (iii) power generation projects including gas turbine power projects (excluding captive power plants set up by projects engaged in activities other than in power generation) (iv) barge mounted power plants; (v) power transmission, sub-transmission or distribution projects;</td>
<td>Nil</td>
<td>2.5%</td>
</tr>
<tr>
<td>598.</td>
<td>9801</td>
<td>Goods required for setting up of any Mega Power Project specified in List 31, so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power before the 19th day of July, 2012, that is to say, (a) a thermal power plant of a capacity of 700MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (b) a thermal power plant of a capacity of 1000MW or more, located in States other than those specified in (a); or (c) a hydel power plant of a capacity of 350MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (d) a hydel power plant of a capacity of 500MW or more, located in States other than those specified in clause I</td>
<td>Nil</td>
<td></td>
</tr>
<tr>
<td>599.</td>
<td>9801</td>
<td>Goods required for the expansion of Mega Power projects, namely, Vindhyachal STPP Stage –V (Expansion Unit)- 500 MW (NTPC Ltd.) and UNOSUGEN CCPP, Gujarat (An expansion unit of Sugen CCPP of 1147.5 MW)-382.5(1) (M/s. Torrent Power Ltd.), so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power before the 19th day of July, 2012. <em>Explanation.</em> For the purposes of this entry, Mega Power Project means a project as defined in S. No 507</td>
<td>2.5%</td>
<td></td>
</tr>
<tr>
<td>600.</td>
<td>9801</td>
<td>Goods required for- (a) Project for LNG Re-gasification Plant (b) Aerial passenger ropeway project</td>
<td>5%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Chapter</td>
<td>Description</td>
<td>Rate</td>
<td>-</td>
</tr>
<tr>
<td>---</td>
<td>---------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------</td>
<td>---</td>
</tr>
<tr>
<td>601.</td>
<td>9801</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>602.</td>
<td>9801</td>
<td>Goods required for setting up of any Nuclear Power Project specified in List 32, having a capacity of 440 MW or more, as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Department of Atomic Energy</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>603.</td>
<td>9801</td>
<td>Drinking Water Supply Projects for supply of water for human or animal Consumption. For the purposes of this entry, “Drinking Water Supply Project” includes a plant for desalination, demineralization or purification of water or for carrying out any similar process or processes intended to make the water fit for human or animal consumption, but does not include a plant supplying water for industrial purposes.</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>604.</td>
<td>9801</td>
<td>Liquefied natural gas (LNG) facility project of M/s Ratnagiri Gas and Power Private Limited for their power project at Dabhol. Explaination.- For the purpose of this exemption, Liquefied natural gas (LNG) facility project includes goods for any or all series of operations starting with unloading of LNG from specialized vessels, their subsequent transfer to LNG storage tanks and finishing with re-gasification of the LNG before feeding the natural gas to the Ratnagiri Gas and Power Private Limited for the purpose of generating power at their power project at Dabhol</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>605.</td>
<td>9801</td>
<td>All items of equipment for National Automotive Testing and Research and Development Infrastructure Project (NATRIP)</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>606.</td>
<td>9801</td>
<td>Goods required for installation of mechanized handling systems and pallet racking systems in ‘mandis’ and warehouses for food grains, sugar and horticultural produce</td>
<td>5%</td>
<td>-</td>
</tr>
<tr>
<td>607.</td>
<td>9804</td>
<td>The following goods, imported for personal use, namely: - (a) the life saving drugs or medicines (including diagnostic test kits) specified in List 4; (b) other life saving drugs or medicines</td>
<td>Nil</td>
<td>-</td>
</tr>
<tr>
<td>608.</td>
<td>9804</td>
<td>All Goods intended for personal use, and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) but excluding articles falling under heading 9803.</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>609.</td>
<td>Any Chapter</td>
<td>Used bonafide personal and household effects belonging to a deceased person</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>610.</td>
<td>Any Chapter</td>
<td>Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one thousand rupees per consignment</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Archaeological specimens, photographs, plaster casts or antiquities, intended for exhibition for public benefit in a museum managed by the Archaeological Survey of India or by a State Government</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>
| 612. | Any Chapter | The following goods, namely:-  
(a) Nylon gut  
(b) PU or nylon grip sheets for hockey sticks  
(c) Butyl bladders for inflatable balls  
(d) Willow clefts, ashwood or beechwood  
(e) Cork bottoms  
(f) PVC/Synthetic Rubber bladder for inflatable balls  
(g) Manau cane  
(h) Table tennis rubber  
(i) Table tennis bat handles  
(j) Table tennis blade  
(k) TPU/PU leather cloth or TPU/PU laminated with cotton, for inflatable balls  
(l) Extra tec (cricket bat facing tape);  
(m) Resin hardener TTP-33S and release paper for composite hockey sticks;  
(n) Table tennis glue;  
(o) Evazote foam for protective equipments e.g. leg guards, thigh guards;  
(p) plywood for carrom board  
(q) PVC leather cloth for inflatable balls or sports gloves  
(r) Latex foam for shin guard or goal keeper gloves or other sports gloves  
(s) PEVA/EVA foil for shin guard or sports gloves  
(t) Stitching thread for inflatable balls or sports gloves  
(u) Printing ink for inflatable balls or sports gloves | Nil | - | 101 |
Provided that nothing contained in this notification shall apply to–

a) the goods specified against serial number 8 of the said Table upto and inclusive of 31st day of December 2017
b) the goods specified against serial number 44 of the said Table on or after the first day of October 2017
c) the goods specified against serial no. 88 of the said Table on or after the 1st day of July, 2017.

Explanation.- (I) For the purposes of this notification, the rate specified in column (4) or column (5) of the said Table is ad valorem rate, unless otherwise specified;

(II) For the removal of doubts,-

(a) “-” appearing in column (4) means basic customs duty leviable on the goods as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) read with any other notifications issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), for the time being in force.

(b) “-” appearing in column (5) means Integrated Goods and Services Tax leviable on the goods as per the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with any other notifications issued under the said Act, for the time being in force.

ANNEXURE

<table>
<thead>
<tr>
<th>Condition No.</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The rate of duty specified in column (4) shall apply to such quantity of imports for which an importer holds a Tariff Rate Quota Allocation Certificate issued by the EXIM Facilitation Committee in the Directorate General Of Foreign Trade in accordance with the procedure as may be specified by the EXIM Facilitation Committee in the Directorate General of Foreign Trade from time to time through a Public Notice.</td>
</tr>
<tr>
<td>2.</td>
<td>If the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be; that the human embryo shall not be used for commercial purpose.</td>
</tr>
<tr>
<td>3.</td>
<td>If the importer gives a declaration that such material is for the purposes of sowing or planting only.</td>
</tr>
</tbody>
</table>
| 4.            | (a) If imported by a sugar factory or a sugar refinery.  
Explanation.- For the purpose of this notification:-

(i) “sugar factory” shall have the same meaning as assigned to it in Section 2I of the Sugarcane (Control) Order, 1966;

(ii) “sugar refinery” means a unit which is engaged in the manufacture of refined sugar starting from the stage of raw sugar;

(b) If imported by any person other than at (a) above:

(i) the importer shall produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a valid contract or agreement with a sugar factory or sugar refinery for refining of such raw sugar and shall furnish a bond to the effect that the said raw sugar shall be used for the said purpose;

(ii) the bond shall be discharged by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, on production of a certificate from the Goods and Services Tax authorities having jurisdiction over such sugar factory within a period of three months from the date of import of such raw sugar that the entire quantity
of imported raw sugar has been refined; and (iii) in the event of his failure to comply with the above conditions, the importer shall be liable to pay, in respect of such quantity of the raw sugar as is not proven to have been refined, an amount equal to the difference between the duty leviable on such quantity but for the exemption contained herein.

5. If the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a proof to show that the contract for import of such sugar is duly registered with the Agricultural and processed food Products Export Development Authority (APEDA).

6. If the importer, at the time of import, produces a certificate from a Chartered Accountant to the effect that the importer is a bulk consumer. 

**Explanation.** For the purposes of this notification,-
(i) bulk consumer is a person, establishment or industrial unit using or consuming more than ten quintals of sugar per month as a raw material for production or consumption or use in any manner other than sale; (ii) the said certificate shall be issued by the Chartered Accountant after taking into account monthly use or consumption of sugar by such person, establishment or unit in the last twelve months; and (iii) “Chartered Accountant” shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Chartered Accountant Act, 1949.

7. The rate of duty specified in column (4) shall apply to such quantity of imports for which an importer holds a Tariff Rate Quota Allocation Certificate or license, as the case may be, issued by the Directorate General of Foreign Trade in accordance with the procedure, as may be specified by the Directorate General of Foreign Trade by a Notification or Public Notice, as the case maybe.

8. If the importer, is registered with the Directorate of Vanaspati, vegetable Oils and Fats in the Department of Food and Public Distribution in the Government of India.

9. If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

10. If,-
(a) the goods are imported by an exporter of sea-food products for use in processing sea-food products for export and the said exporter is registered with the Marine Products Export Development Authority; (b) the total value of the goods imported shall not exceed 1% of the FOB value of exports of sea-food products exported during the preceding financial year; and (c) the importer produces a certificate from the Marine Products Export Development Authority, certifying the value of exports made during the financial year referred to in clause (b) above, and also the value and quantity of goods already imported under this notification during the current financial year.

11. If the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the wine shall be used as sacramental wine.

12. If the importer produces before the Deputy Commissioner of customs or the Assistant Commissioner of Customs, as the case may be, an assay certificate issued by the mining company, giving details of composition.

13. If,-
(i) the bunker fuels are imported for use in ships or vessels which are registered under the Merchant Shipping Act, 1958 (44 of 1958) and fly the Indian flag only; (ii) such ships or vessels carry cargo between two or more Indian ports (including an intermediate foreign port); (iii) such ships or vessels carry containerised cargo namely, export-import cargo or empty containers or domestic cargo, between such ports; (iv) such ships or vessels file an import manifest (IGM) or an export manifest (EGM), as the case may be, in each leg of the voyage.
such ships or vessels do not file any cargo related documentation under the Customs Act, 1962 (52 of 1962) with the Customs authorities, other than an import manifest (IGM) or an export manifest (EGM), as the case may be;

(vi) the Master of the vessel or his authorised agent and the importer submit a declaration-cum-undertaking stating the quantity of bunker fuels required under this notification to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, based on a document certifying the consumption rate of fuel issued by any classification society which is a member of the International Association of Classification Societies (IACS) and the distance proposed to be covered by the vessel during its voyage;

(vii) the Master of the vessel or his authorised agent and the importer submit an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, to pay, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the duty leviable on such goods but for the exemption contained therein, along with the applicable interest thereon.

14. If,-

(a) the goods are imported by-

(i) the Ministry of Surface Transport, or

(ii) a person who has been awarded a contract for the construction of roads in India by or on behalf of the Ministry of Surface Transport, by the National Highway Authority of India, by the Public Works Department of a State Government, Metropolitan Development Authority or by a road construction corporation under the control of the Government of a State or Union territory; or

(iii) a person who has been named as a sub-contractor in the contract referred to in (ii) above for the construction of roads in India by or on behalf of the Ministry of Surface Transport, by the National Highway Authority of India, by Public Works Department of a State Government, Metropolitan Development Authority or by a road construction corporation under the control of the Government of a State or Union territory;

(b) the importer, at the time of importation, furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that he shall use the imported goods exclusively for the construction of roads and that he shall not sell or otherwise dispose of the said goods, in any manner, for a period of five years from the date of their importation:

Provided that the said Deputy Commissioner of Customs or the Assistant Commissioner of Customs, may allow the importer to sell or dispose of any of the imported goods on payment of customs duties at the rates applicable at the time of import but for this exemption, on the depreciated value of the goods to be calculated @ 5% on straight line method for each completed quarter starting from the date of importation of the said goods till the date of their sale subject to the condition that the concerned Ministry, Authority, Department or Corporation referred to in condition (a) above certifies that said goods in the project, for which duty free import was allowed, are no longer required for the project.

15. The power producer shall produce a certificate from the jurisdictional Development Commissioner in the Department of Commerce, Ministry of Commerce and Industry, that no benefit of customs duty and Goods and Services Tax, as well as fuel-transportation related Goods and Service tax has been availed by the said power producer towards raw materials and consumables used in operation and maintenance of the power plant.

16. If,-

(a) the goods are imported by an individual for personal use;

(b) it is certified in the Form below, by the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, Director of Health Services of the State Government or the District Medical Officer/Civil Surgeon of the district, in each
individual case, that the goods are life saving drugs or medicines; and

(c) the importer produces the said certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of clearance, or gives an undertaking as acceptable to the Deputy Commissioner or the Assistant Commissioner to furnish the said certificate within such period as may be specified by the Deputy Commissioner or the Assistant Commissioner, failing which to pay duty leviable thereon.

Form
Certificate No.……….. of …………. (year)

Certified that the drug / medicine………………….(name of the drug / medicine) being imported by ………………. is a life saving drug / medicine and exemption from the payment of customs duty is recommended.

Signature with date of Director General /
Deputy Director General /
Assistant Director General, Health Services, New Delhi or
Director of Health Services or
District Medical Officer/Civil Surgeon.

17. If the importer at the time of import-
(1) furnishes a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Atomic Energy, Government of India, to the effect that the imported goods (in respect of description, quantity and technical specifications) are required for the manufacture of laser and laser based instrumentation; and

(2) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall be used for the above purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the above purpose, an amount equal to the difference between the duty leviable on such quantity of the imported goods but for the exemption under this notification and that already paid at the time of importation.

18. If the importer produces a certificate of the Reference Standard and copies of documents to substantiate that the organization or institution from where the Reference Standard has been imported is approved by the World Health Organisation or International Organisation for Standards.

19. If,-
(a) the importer produces a certificate from a duly authorised officer of the UNICEF to the effect that the said raw materials, intermediates and consumables are required for the manufacture of DTP vaccines; and

(b) the importer, at the time of clearance, furnishes an undertaking, in each case, to the effect that the said raw materials, intermediates and consumables shall be used only for the manufacture of DTP vaccines.

20. If, at the time of importation, the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from the Licensing Authority to the effect that specified quantity of such drugs and materials are required for being used in a clinical trial for which permission has been granted by the Licensing Authority under the provisions of the Drugs and Cosmetics Rules, 1945.

21. If,-
(a) the goods are imported,-
(i) by a manufacturer of handicrafts;
(ii) by a merchant exporter tied up with supporting manufacturer of handicrafts; or
(iii)on behalf of the said manufacturer or merchant exporter by the Export Promotion Council for Handicrafts,
for use in the manufacture of handicrafts for export by the said manufacturers or as the case may be, the merchant exporter and the said manufacturers or as the case may be, merchant exporter is registered with the Export Promotion Council for Handicrafts;

(b)the value of the goods imported does not exceed 5% of the FOB value of handicrafts exported during the preceding financial year; and

(c)the importer produces a certificate from the Export Promotion Council for Handicrafts certifying the value of exports made during the financial year mentioned in clause (b) above and also the description, value and quantity of the item(s) already imported under this notification during the current financial year.

22. If, the importer at the time of import,-
(a) furnishes in all cases a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Electronics and Information Technology (MeitY) recommending the grant of the exemption and the said officer certifies that the goods are required for the specified purpose; and

(b) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that,-
   (i) he shall use the imported goods for the purpose specified; and
   (ii) in case he fails to comply with item (i), he shall pay an amount equal to the
difference between the duty leviable on the imported goods but for the exemption under
this notification and that already paid at the time of importation.

23. The exemption shall be available subject to the condition that no remittances are made or required to be made by the importer relating to the import of the said goods.

24. If the importer at the time of importation,-
(a) furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy (MNRE) recommending the grant of this exemption and the said officer certifies that the goods are required for the specified purpose; and

(b) furnishes an undertaking to the said Deputy Commissioner or Assistant Commissioner to the effect that,-
   (i) he shall use the goods for the specified purpose; and
   (ii) in case he fails to comply with sub-condition (i), he shall pay an amount equal to the
difference between the duty leviable on the imported goods but for the exemption under this
notification and that already paid at the time of importation.

25. If, imported for the manufacture of Copper - T contraceptives.

26. If, -
   (i) imported for servicing, repair or maintenance of aircraft, which is used for operating
   scheduled air transport service or the scheduled air cargo service, as the case may be; or

   (ii) the parts are brought into India for servicing, repair or maintenance of an aircraft
   mentioned in clause (ii) of Condition No. 82

   Explanation.- The expressions “scheduled air transport service” and “scheduled air cargo
service” shall have the meanings respectively assigned to them in Condition No. 82

27. If,-
   (i)imported for servicing, repair or maintenance of aircraft imported or procured by Aero
   Club of India; or
(ii) imported for servicing, repair or maintenance of aircraft, which are used for flying training purposes or for operating non-scheduled (passenger) service or non-scheduled (charter) services;

(iii) imported for servicing, repair or maintenance of aircraft imported or procured by the Airports Authority of India for flight calibration purposes

(iv) the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation that:

(a) the imported goods shall be used for the specified purpose only; and
(b) he shall pay on demand, in the event of his failure to use the imported goods for the specified purpose, an amount equal to the duty payable on the said goods but for the exemption under this notification.

Explanation. - The expressions, “Aero Club of India”, “operator”, “non-scheduled (passenger) services” and “non-scheduled (charter) services” shall have the meanings respectively assigned to them in Condition No. 83 or 84.

<table>
<thead>
<tr>
<th>28.</th>
<th>If,</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) the goods are imported,</td>
<td></td>
</tr>
<tr>
<td>(i) by a manufacturer of textile garments or leather garments; or</td>
<td></td>
</tr>
<tr>
<td>(ii) by a merchant exporter tied up with supporting manufacturer of textile garments or leather garments,</td>
<td></td>
</tr>
<tr>
<td>for use in the manufacture of textile garments or leather garments for export by that manufacturer directly or through a merchant exporter, as the case may be, and that the said manufacturer or merchant-exporter is registered with the Apparel Export Promotion Council or Indian Silk Promotion Council or Council for Leather Exports, or as the case may be, Handloom Export Promotion Council; and</td>
<td></td>
</tr>
<tr>
<td>(aa) the entitlement certificate issued by respective export promotion councils shall carry the name of supporting manufacturers along with the name of the merchant-exporter in case the goods are exported by a merchant exporter.</td>
<td></td>
</tr>
<tr>
<td>(b) the total value of goods imported shall not exceed 5 percent of the FOC value of textile garments (other than handloom garments) or 3 percent of the FOB value of textile garments (other than handloom garments) or leather garments, as the case may be, or 5 percent of the (c) FOB Value of handloom garments exported during the preceding financial year; however, the value of lining and inter-lining materials imported shall not exceed 2 percent of the said FOB value.</td>
<td></td>
</tr>
<tr>
<td>(c) the importer produces a certificate from the Apparel Export Promotion Council or Indian Silk Promotion Council or Council for Leather Exports, as the case may be, or Handloom Export Promotion Council, certifying the value of exports made during the financial year mentioned in clause (b) above, and also the value and quantity of goods already imported under this notification during the current financial year;</td>
<td></td>
</tr>
<tr>
<td>(d) the importer produces a certificate from Apparel Export Promotion Council or Indian Silk Promotion Council or Council for Leather Exports, as the case may be, or Handloom Export Promotion Council, certifying that the lining and inter-lining materials shall not be put to any other use or sold in the market except in the manufacture of textile garments or leather garments; and</td>
<td></td>
</tr>
<tr>
<td>(e) there is a doubt as to the usability of lining and interlining materials in relation to the export product, the Commissioner of Customs, for reasons to be recorded in writing, orders drawal of sample at the time of export to verify such use.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>29.</th>
<th>If,-</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) the pulp of wood is imported for the manufacture of newsprint, that is to say, paper intended for the printing of newspapers, books and periodicals; and</td>
<td></td>
</tr>
<tr>
<td>(b) the newsprint manufactured in terms of (a) above is supplied to a newspaper.</td>
<td></td>
</tr>
</tbody>
</table>
**Explanation.**—For the purpose of this condition, “newspaper” means a newspaper registered by the Registrar of Newspapers for India under the provisions of the Press and Registration of Books Act, 1867 (25 of 1867).

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>30.</td>
<td>If,- (a) The importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that such imported goods will be used for the purpose specified and in the event of his failure to comply with this condition, he shall be liable to pay, in respect of such quantity of the said goods as is not proved to have been so used, an amount equal to the difference between the duty leviable on such quantity but for the exemption under this notification and that already paid at the time of the importation; and (b) The importer produces to the said Deputy Commissioner or Assistant Commissioner, as the case may be, within six months or such extended period, as that Deputy Commissioner or Assistant Commissioner may allow, a certificate issued by the jurisdictional Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, in whose jurisdiction the said goods have been used in such unit, that the said goods have been so used.</td>
</tr>
<tr>
<td>31.</td>
<td>If the importer, at the time of import is an establishment registered with the Registrar of Newspapers, India (RNI).</td>
</tr>
<tr>
<td>32.</td>
<td>If (a) The goods are imported by a manufacturer of leather footwear or synthetic footwear or other leather products, for use in manufacture of said goods for export by that manufacturer and the said manufacturer is registered with the Council for Leather Exports; (b) The total value of goods imported shall not exceed 3% of the FOB value of leather footwear or synthetic footwear or other leather products, exported during the preceding financial year; (c) The importer produces a certificate from the Council for Leather Exports, certifying the value of exports made during the financial year mentioned in sub-condition (b), and also the value and quantity of goods already imported under this notification during the current financial year.</td>
</tr>
<tr>
<td>33.</td>
<td>If,- (a) the goods are imported by a manufacturer of handloom made ups or cotton made-ups or man-made made ups for use in the manufacture of said goods for export by that manufacturer and the said manufacturer is registered with the handloom Export Promotion Council or Cotton Textile Export Promotion Council or Synthetic and Rayon Textile Export Promotion Council as the case may be; (b) the total value of goods imported shall not exceed 5% of the FOB value of handloom made ups or 1% of the FOB value of cotton made ups or man-made made ups as the case may be, exported during the preceding financial year; (c) the importer produces a certificate from the Handloom Export Promotion Council or Cotton Textile Export Promotion Council or Synthetic and Rayon Textile Export Promotion Council certifying the value of exports made during the financial year mentioned in sub-condition (b), and also the value and quantity of goods already imported under this notification during the current financial year.</td>
</tr>
<tr>
<td>34.</td>
<td>If at the time of importation, the importer produces a certificate from an officer, not below the rank of Director in the Marine Products Export Development Authority, in the Ministry of</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>Commerce and Industry, Government of India, to the effect that that the imported goods constitute monofilament long line system for tuna fishing and are intended to be used for tuna fishing:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>35.</strong></td>
<td>If at the time of importation, the importer produces a certificate from an officer not below the rank of Director to the Government of India in the Marine Products Export Development Authority, in the Ministry of Commerce and Industry, Government of India to the effect that the imported goods are for use in monofilament long line system intended to be used for tuna fishing.</td>
</tr>
<tr>
<td><strong>36.</strong></td>
<td>If, -</td>
</tr>
<tr>
<td></td>
<td>(a) the total value of goods imported shall not exceed 1 % of the FOB value of exports of carpets during the preceding financial year;</td>
</tr>
<tr>
<td></td>
<td>(b) the importer produces a Certificate from Carpet Export Promotion council certifying the value of exports made during the preceding financial year, mentioned in condition(a), and also the value and quantity of goods already imported under this notification during the current financial year.</td>
</tr>
<tr>
<td><strong>37.</strong></td>
<td>If at the time of importation, the importer,-</td>
</tr>
<tr>
<td></td>
<td>(1) in all cases excluding the case of the goods at item No. 9 of List 9, produces a valid registration-cum-membership certificate issued by the Council for Leather Exports sponsored by the Government of India in the Ministry of Commerce and Industry; and</td>
</tr>
<tr>
<td></td>
<td>(2) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that-</td>
</tr>
<tr>
<td></td>
<td>(a) the imported goods shall be used in the leather industry, or as the case may be, for the manufacture of leather chemicals to be used in the leather industry;</td>
</tr>
<tr>
<td></td>
<td>(b) he shall maintain an account of the imported goods, received and consumed in the place of manufacture for the above purpose, in the manner specified by the said Deputy Commissioner or the Assistant Commissioner;</td>
</tr>
<tr>
<td></td>
<td>(c) he shall, within three months or such extended period as the said Deputy Commissioner or the Assistant Commissioner may allow, produce the extract of the aforesaid account, duly certified by the jurisdictional Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the factory manufacturing the goods, to the effect that the said goods have been used for the aforesaid purpose; and</td>
</tr>
<tr>
<td></td>
<td>(d) he shall pay, in the event of his failure to comply with the conditions above, an amount equal to the difference between the duty leviable on the imported goods but for the exemption under this notification and that already paid at the time of importation.</td>
</tr>
<tr>
<td><strong>38.</strong></td>
<td>If the importer produces a certificate from an officer not below the rank of a Joint Director in the Ministry of Information Technology, Government of India, mentioning the technical specifications, description and quantity of the moulds, tools and dies and certifying that they are required for the manufacture of electronic parts and recommending grant of exemption.</td>
</tr>
<tr>
<td><strong>39.</strong></td>
<td>If the said coins are imported with the approval of the Reserve Bank of India and are utilised for disbursement by the Scheduled bank in accordance with the regulations of the Reserve Bank of India, sanctioning foreign exchange for travelers.</td>
</tr>
</tbody>
</table>

**Explanation.** - The expression “Scheduled bank” means the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or any other bank, being a bank included in the Second
Schedule to the Reserve Bank of India Act, 1934 (2 of 1934).

40. If,-
   (a) the goods are directly shipped from the country in which they were produced and each bar
       has a weight of 5 kg. or above;
   (b) the goods are imported in accordance with the packing list issued by the mining company
       by whom they were produced;
   (c) the importer produces before the Deputy Commissioner of Customs or the Assistant
       Commissioner of Customs, as the case may be, an assay certificate issued by the mining
       company or the laboratory attached to it, giving detailed precious metal content in the
       dore bar;
   (d) the gold dore bars are imported by the actual user for the purpose of refining and
       manufacture of standard gold bars of purity 99.5% and above; and
   (e) the silver dore bars are imported by the actual user for the purpose of refining and
       manufacture of silver bars of purity 99.9% and above.

41. If,-
   1. (a) the duty is paid in convertible foreign currency;
       (b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms
           of silver per eligible passenger; and
   2. the gold or silver is,-
       (a) carried by the eligible passenger at the time of his arrival in India, or
       (b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one
           kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms
           per eligible passenger; and
       (c) is taken delivery of from a customs bonded warehouse of the State Bank of India or the
           Minerals and Metals Trading Corporation Ltd., subject to the conditions 1;

       Provided that such eligible passenger files a declaration in the prescribed form before
       the proper officer of customs at the time of his arrival in India declaring his intention to take
       delivery of the gold or silver from such a customs bonded warehouse and pays the duty
       leviable thereon before his clearance from customs.

Explanation.-- For the purposes of this notification, “eligible passenger” means a passenger of
Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15
of 1967), who is coming to India after a period of not less than six months of stay abroad; and
short visits, if any, made by the eligible passenger during the aforesaid period of six months
shall be ignored if the total duration of stay on such visits does not exceed thirty days and such
passenger has not availed of the exemption under this notification or under the notification
being superseded at any time of such short visits

42. If,-
   (1) zinc metal is imported within one year of the date of export of zinc concentrate out of
       India; and
   (2) sufficient evidence exists to establish that the zinc metal, which is imported has in fact
       been obtained out of toll smelting or toll processing of zinc concentrate exported out of
       India.

Explanation.-- On the imports referred to in condition (1) above, the duty shall be leviable as
if the value of the said metal were equal to the aggregate of-
(i) the toll smelting or toll processing costs, as the case may be, that is to say,-
   (a) labour charges;
   (b) cost of materials (other than the cost of goods exported out of India) used in such toll
       smelting or toll processing; and
   (c) any other charges which are payable in connection with the toll smelting or toll processing
       abroad; and
(ii) the insurance and freight charges, both ways.
| 43. | If,-  
|     | (1) the dies for drawing metal, acquired in exchange, are imported within one year of the date of exportation of similar dies out of India for repairs; and  
|     | (2) no drawback of duty has been paid on the occasion of their export.  
|     | Explanation.- On the imports referred to in condition (1) above, the duty would be leviable as if the value of the said dies were equal to-  
|     | (i) the aggregate of-  
|     | (a)labour charges for such repair;  
|     | (b)cost of materials used in such repair;  
|     | (c)any other charges paid by the importer for repair of such dies; and  
|     | (ii) the insurance and freight charges, both ways.  
| 44. | If, the importer furnishes a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the Department of Industrial Policy and Promotion in the Ministry of Commerce and Industry to the effect that goods being imported are required for effluent treatment plant for leather industry or handloom sector or handicraft sector, as the case may be.  
| 45. | If,-  
|     | (a) in the case of Central Power Sector Undertakings, the Chairman of the concerned Undertaking or an officer authorized by him certifies that the power transmission project has been approved and an officer not below the rank of the Deputy Secretary to the Government of India in the Ministry of Power recommends, in each case, the grant of the aforesaid exemption to the goods for such project;  
|     | (b) in other cases, an officer not below the rank of the Chief Engineer of the concerned Power Transmission Board or Corporation in a State certifies that such power transmission project has been approved and an officer not below the rank of the Secretary in a State Government concerned dealing with the subject of power or electricity recommends, in each case, the grant of the aforesaid exemption to the goods for such project;  
|     | (ii) in all cases, the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the said goods shall be used for the purpose specified above and in the event of his failure to use the goods for power transmission, he shall pay an amount equal to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation.  
| 46. | If, at the time of importation, the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from the Chairman or the Managing Director or the Director (Electrical) or the Director (Rolling Stock, Electrical and Signaling) or the Director (Finance) of the Delhi Metro Rail Corporation Ltd., to the effect that –  
|     | (i) the goods are procured by or on behalf of the Delhi Metro Rail Corporation Ltd. for use in the Delhi MRTS Project Phase-I and specified corridors of Delhi MRTS Project Phase-II; and  
|     | (ii) the goods are part of the inventory maintained by the Delhi Metro Rail Corporation Ltd. and shall be finally owned by the Delhi Metro Rail Corporation Ltd.  
| 47. | If,-  
|     | (a) the parts and raw materials are used in the manufacture of goods in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962); and  
|     | (b) a certificate is produced in each case to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from a duly authorised officer of the Assistant Commissioner of Customs, as the case may be, from a duly authorised
48. If the goods are imported by—

(a) the Oil and Natural Gas Corporation or Oil India Limited (hereinafter referred to as the “licensee”) or a sub-contractor of the licensee and in each case in connection with petroleum operations to be undertaken under petroleum exploration licenses or mining leases, as the case may be, granted by the Government of India or any State Government on nomination basis; or

(ii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the “contractor”) or a sub-contractor of the contractor and in each case in connection with petroleum operations to be undertaken under a contract with the Government of India; or

(iii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the “contractor”) or a sub-contractor of such Company or Companies or such consortium and in each case in connection with petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract signed with the Government of India, on or after the 14th day of October, 2015 in terms of the Marginal Field Policy, as the case may be;

(b) where the importer—

(i) is a licensee, he produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, the following, namely, a certificate from a duly authorised officer of the Directorate General of Hydrocarbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for petroleum operations referred to in sub-clause (i) of clause (a) and have been imported under the licences referred to in that sub-clause;

(ii) is a contractor, he produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, the following, namely—

(1) a certificate from a duly authorised officer of the Directorate General of Hydrocarbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for petroleum operations referred to in sub-clause (ii) of clause (a) and have been imported under the contract referred to in that sub-clause, or

A. petroleum operations or coal bed methane operations referred to in sub-clause (ii) of clause (a), as the case may be, and have been imported under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be; and

(2) a certificate, in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the imports of such goods undertaken by such Foreign Company or Companies;

(c) where the importer is a sub-contractor, he produces to the Deputy Commissioner of...
Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, the following, namely:-

(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for:

(1) petroleum operations referred to in sub-clause (i) of clause (a) and have been imported under the licenses or mining leases, as the case may be, referred to in that sub-clause and containing the name of such sub-contractor, or

(2) petroleum operations referred to in sub-clause (ii) of clause (a) and have been imported under the contract referred to in that sub-clause and containing, the name of such sub-contractor, or

(3) petroleum operations or coal bed methane operations, as the case may be, referred to in sub-clause (iii) of clause (a) and have been imported under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be, and containing the name of such sub-contractor;

(ii) an affidavit to the effect that such sub-contractor is a bonafide sub-contractor of the licensee or lessee or contractor, as the case may be;

(iii) an undertaking from such licensee or lessee or contractor, as the case may be, binding him to pay any duty, fine or penalty that may become payable, if any of the conditions of this notification are not complied with by such sub-contractor or licensee or lessee or contractor, as the case may be; and

(iv) a certificate, in the case of:

(1) a petroleum exploration license or mining lease, as the case may be, granted by the Government of India or any State Government on nomination basis, that no foreign exchange remittance is made for the import of such goods undertaken by the sub-contractor on behalf of the licensee or lessee, as the case may be; or

(2) a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the import of such goods undertaken by the sub-contractor on behalf of the Foreign Company or Companies:

Provided that nothing contained in this sub-clause shall apply if such sub-contractor is an Indian Company or Companies;

(d) where the goods so imported by the licensee or a sub-contractor of the licensee, or the contractor or a sub-contractor of the contractor are sought to be transferred, the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of such transfer, the following, namely:-

(1) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods may be transferred in the name of another sub-contractor of the licensee or another licensee or a sub-contractor of such licensee, or another sub-contractor of the contractor or another contractor or a sub-contractor of such contractor (hereinafter referred to as the “transferee”) and that the said goods are required for petroleum operations to be undertaken under:

(I) petroleum exploration or mining leases referred to in sub-clause (i) of clause (a), or

(II) petroleum operations to be undertaken under a contract referred to in sub-clause (ii) of clause (a), or
(III) petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract referred to in (iii) of clause (a)

(2) undertaking from the transferee to comply with all the conditions of the notification, including that he shall pay duty, fine or penalty that may become payable, if any of the conditions of the notification are not complied with by himself, where he is the licensee/ contractor or by the licensee/ contractor of the transferee where such transferee is a sub-contractor;

(3) a certificate, -
   (I) in the case of a petroleum exploration license or mining lease, as the case may be, granted by the Government of India or any State Government on nomination basis, that no foreign exchange remittance is made for the transfer of such goods undertaken by the transferee on behalf of the licensee or lessee, as the case may be;
   (II) in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the transfer of such goods undertaken by the transferee on behalf of the Foreign Company or Companies, as the case may be:

Provided that nothing contained in this sub-clause shall apply if such transferee is an Indian Company or Companies.

(e) where the goods so imported are sought to be disposed of, the importer or the transferee, as the case may be, may pay the duty of customs which would have been payable but for the exemption contained herein, on the depreciated value of such goods subject to the condition that the importer or the transferee, as the case may be, produces before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are no longer required for the petroleum operations or coal bed methane operations, and the depreciated value of the goods shall be equal to the original value of the goods at the time of import reduced by the percentage points calculated by straight line method as specified below for each quarter of a year or part thereof from the date of clearance of the goods, namely:-
   (i) for each quarter in the first year at the rate of 4 per cent.;
   (ii) for each quarter in the second year at the rate of 3 per cent.;
   (iii) for each quarter in the third year at the rate of 2.5 per cent.; and
   (iv) for each quarter in the fourth year and subsequent years at the rate of 2 per cent., subject to the maximum of 70 per cent.

49. If the importer at the time of importation,-
   (a) furnishes in all cases a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy (MNRE) recommending the grant of this exemption and in the case of the goods at (2) to (5), the said officer certifies that the goods are required for the specified purposes; and officer certifies that the goods are required for the specified purposes; and
   (b) furnishes an undertaking to the said Deputy Commissioner or Assistant Commissioner to the effect that,-
      (i) in the case of wind operated electricity generators upto 30 KW or wind operated battery chargers upto 30 KW, he shall not sell or otherwise dispose off, in any manner, such generators or chargers for a period of two years from the date of importation;
      (ii) in the case of other goods specified at (2) to (5), he shall use them for the
<table>
<thead>
<tr>
<th>Section</th>
<th>Rule Description</th>
</tr>
</thead>
</table>
| 50. | If,-  
(a) the project for substitution of ozone depleting substances (ODS) or the project for setting up of new capacity with non-ODS technology has been approved by the Steering Committee set up in the Ministry of Environment and Forests for the clearance of such projects; and  
(b) the importer furnishes in each case a list of the goods required for the aforesaid projects, which is duly certified, to the effect that the goods mentioned in the said list are required for the aforesaid projects, by an officer not below the rank of a Deputy Secretary in the Ministry of Environment and Forests. |
| 51. | 1) If an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Fertilizers,-  
(i) certifies that the scheme for renovation or modernization as the case may be, of the fertilizer plant has been granted techno-economic clearance by the said Department;  
(ii) recommends, in each case, the grant of exemption under this notification to,-  
(a)Machinery, instruments, apparatus and appliances, as well as components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for renovation or modernization of a fertilizer plant; and  
(b) spare parts, other raw materials (including semi-finished material) or consumable stores, essential for maintenance of the fertilizer plant mentioned above (hereinafter referred to as the said goods) for such scheme; and  
(iii) certifies in each case, that the said goods are, or will be, required for the purposes specified above;  
(2) the value of import of the goods specified in sub-clause (b) of clause (ii) of sub-condition (1) shall not exceed 10% of the value of imported goods specified in sub-clause (a) of the said clause;  
(3) if the importer furnishes an undertaking to the Joint Commissioner of customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, to the effect that the said goods shall be used for the purposes specified above and in the event of his failure to use the goods for such purposes, he shall pay an amount equal to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation. |
| 52. | If, at the time of importation, the importer produces a certificate, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Environment and Forests, to the effect that the imported kits or parts thereof are required for the conversion of motor-spirit or diesel driven vehicles into Compressed Natural Gas driven vehicles, or Propane driven vehicles, or Liquefied Petroleum Gas driven vehicles, as the case may be. |
| 53. | If,-  
(i) in the case of a power plant (except a nuclear power plant),-  
(a) in the case of Central Power Sector Undertakings, the Chairman of the concerned Undertaking or an officer authorized by him certifies that the scheme for renovation or modernization as the case may be, of such power plant, has been approved and an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Power recommends, in each case, the grant of the aforesaid exemption to the goods for such scheme; |
(b) in other cases, an officer not below the rank of the Chief Engineer of the concerned State Electricity Board or State Power Utility certifies that the scheme for renovation or modernization, as the case may be, of such power plant, has been approved and an officer not below the rank of a Secretary in the State Government concerned dealing with the subject of power or electricity recommends, in each case, the grant of the aforesaid exemption to the goods for such scheme;

(ii) in the case of nuclear power plant, an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Atomic Energy certifies the scheme for renovation or modernization as the case may be, of such power plant, has been approved and recommends the grant of the aforesaid exemption to the goods for such scheme; and

(iii) in all cases, the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the said goods shall be used for the purpose specified above and in the event of his failure to use the goods for the renovation or modernization of the said power generation plant, he shall pay an amount equal to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation.

54. If,-

(a) in the case of small hydel power generation plants up to 3 MW station capacity, an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy (MNRE) certifies the quantity, description and technical specifications of raw materials and parts required to be imported for the manufacture and supply of machinery and equipment to the said hydel power generation plant and recommends the grant of this exemption to the imported goods;

(b) in the case of nuclear power generation plant, an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Atomic Energy certifies the quantity, description and technical specifications of raw materials and parts required to be imported for the manufacture and supply of machinery and equipment to the said power generation plant and recommends the grant of this exemption to the imported goods;

(c) in the case of power generation plants (except those specified above),-

(i) in the case of Central Power Sector Undertakings, the Chairman of the concerned Undertaking or an officer authorized by him certifies the quantity, description and technical specifications of raw materials and parts required to be imported for the manufacture and supply of machinery and equipment to the said power generation plant and an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Power recommends, in each case, the grant of the aforesaid exemption to the goods for such scheme;

(ii) in other cases, an officer not below the rank of the Chief Engineer of the concerned State Electricity Board or State Power Utility certifies the quantity, description and technical specifications of raw materials and parts required to be imported for the manufacture and supply of machinery and equipment to the said power generation plant and an officer not below the rank of a Secretary in the State Government concerned dealing with the subject of power or electricity recommends, in each case, the grant of the aforesaid exemption to the goods for such scheme; and

(iii) in all cases, the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall be used for the purpose specified above and in the event of his failure to use the goods for the purpose specified, he shall pay an amount equal
to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation.

55. If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing basic telephone service, cellular mobile telephone service, value added services via V-SAT system or Internet Service.

56. If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing radio paging service.

57. If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing Public Mobile Radio Trunked Service (PMRTS).

58. (i) If the importer produces a certificate from an officer not below the rank of a Deputy Principal Information Officer in the Press Information Bureau in the Ministry of Information and Broadcasting to the effect that the importer is an accredited press cameraman, and that the importer has not availed, on any occasion in the previous two years, exemption under this notification or the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012- Customs, dated the 12th March, 2012;

(ii) the exemption under this notification shall be applicable to that portion of C.I.F. value of the specified cameras, lenses and other goods, which does not exceed one lakh rupees; and

(iii) if the importer gives an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time and place of importation to the effect that the said goods shall remain in his possession, control and use and shall not be sold or parted with for a period of two years from the date of importation.

59. (i) If the importer produces a certificate from an officer not below the rank of a Deputy Principal Information Officer in the Press Information Bureau in the Ministry of Information and Broadcasting to the effect that the importer is an accredited journalist, and that the importer has not availed, on any occasion in the previous two years, exemption under this notification or the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012- Customs, dated the 12th March, 2012;

(ii) the exemption under this notification shall be applicable to that portion of C.I.F. value of the specified personal computers, typewriters and fax machines, which does not exceed one lakh rupees; and

(iii) if the importer gives an undertaking to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, at the time and place of importation to the effect that the said goods shall remain in his possession, control and use and shall not be sold or parted with for a period of two years from the date of importation.

60. (i) If,-

(a) the goods are imported for Research and Development purposes;

(b) the imported goods are installed in the said Research and Development Wing of the importer within six months from the date of importation and certificate from the jurisdictional Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, for the units registered with respective Goods and Services Tax, and from an independent Chartered Engineer, for the units not registered with the Goods and Services Tax is produced before the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, at the Port of importation; and

(c) the goods imported are not transferred or sold for a period of seven years from the date of installation;
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(ii)</td>
<td>If, -</td>
</tr>
<tr>
<td>(a)</td>
<td>the goods are imported for use in the manufacture of commodities;</td>
</tr>
<tr>
<td>(b)</td>
<td>the total value of goods imported does not exceed 25 per cent. of the FOB value of exports made during the preceding financial year;</td>
</tr>
<tr>
<td>(c)</td>
<td>the importer produces a certificate from the Joint Director General of Foreign Trade in the Ministry of Commerce of the Government of India, certifying the value of exports made during the financial year mentioned in clause (b) above, and also the value and quantity of goods already imported under this notification during the current financial year;</td>
</tr>
<tr>
<td>(d)</td>
<td>the imported goods are installed in the factory of the importer within six months from the date of importation and certificate from the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the unit and from an independent Chartered Engineer, for the units not registered with the Goods and Services Tax is produced before the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, at the Port of importation;</td>
</tr>
<tr>
<td>(e)</td>
<td>the goods imported are not transferred or sold for a period of 7 years from the date of installation.</td>
</tr>
</tbody>
</table>

61. | If,- |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>the goods are imported for Research and Development purpose;</td>
</tr>
<tr>
<td>(b)</td>
<td>the total value of goods imported does not exceed one % of the FOB value of exports made during the preceding financial year;</td>
</tr>
<tr>
<td>(c)</td>
<td>the importer produces a certificate from the Joint Director General of Foreign Trade in the Ministry of Commerce in the Government of India, certifying the value of exports made during the financial year mentioned in clause (b) above, and also the value and quantity of goods already imported under this notification during the current financial year;</td>
</tr>
<tr>
<td>(d)</td>
<td>the imported goods are installed in the said Research and Development wing of the importer within six months from the date of importation and certificate from the jurisdictional Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, for the units registered under the respective Goods and Services Tax Acts and from an independent Chartered Engineer, for the units not registered with the Goods and Services Tax is produced before the Assistant Commissioner of Customs or deputy Commissioner of customs, as the case may be, at the Port of importation;</td>
</tr>
<tr>
<td>(e)</td>
<td>the goods imported are not transferred or sold for a period of 7 years from the date of installation.</td>
</tr>
</tbody>
</table>

62. | If,- |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(A)</td>
<td>imported by a State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government; or</td>
</tr>
<tr>
<td>(B)</td>
<td>imported by a person other than a State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government concerned,-</td>
</tr>
<tr>
<td>(i)</td>
<td>the importer produces a certificate, from an officer not below the rank of a Deputy Secretary of the Department concerned with fisheries in the State Government, to the effect that the spares are being imported with outboard motors meant for fitment to boats which are exclusively used for fishing operations and that such spares are for the purpose of maintenance of the said outboard motors and recommending the grant of the concession; and</td>
</tr>
<tr>
<td>(ii)</td>
<td>the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation to the effect that –</td>
</tr>
<tr>
<td>(a)</td>
<td>the said spares shall be used for the purpose specified above; and</td>
</tr>
</tbody>
</table>
(b) he shall pay on demand in the event of his failure to comply with (a) above an amount equal to the difference between the duty leviable on the said spares but for the exemption under this notification and that already paid at the time of importation.

63. If,-
(1) the spinnerettes acquired in exchange, are imported, within one year of the date of exportation of spinnerettes out of India; and
(2) no drawback of duty has been paid on the occasion of their export.

Explanation.- On the imports referred to in condition (1) above, the duty would be leviable as if the value of the said spinnerettes were equal to-
(i) the cost of such exchange, that is to say, the aggregate of –
   (a) labour charges;
   (b) price charged for that quantity of gold, platinum and rhodium, if any, which is in excess of the respective quantity of gold, platinum or rhodium contained in the said spinnerettes exported out of India; and
   (c) any other charges paid by the importer to the supplier of such spinnerettes for such exchange of spinnerettes; and
(ii) the insurance and freight charges, both ways.

64. If,-
(1) the bushings acquired in exchange, are imported, within one year of the date of exportation of bushings out of India; and
(2) no drawback of duty has been paid on the occasion of their export.

Explanation.- On the imports referred to in condition (1) above, the duty would be leviable as if the value of the said bushings were equal to-
(i) the cost of such exchange, that is to say, the aggregate of-
   (a) labour charges;
   (b) price charged for that quantity of platinum and rhodium, if any, which is in excess of the respective quantity of the platinum and rhodium contained in the said bushings exported out of India; and
   (c) any other charges paid by the importer to the supplier of such bushings for such exchange of bushings; and
(ii) the insurance and freight charges, both ways.

65. If the importer produces a certificate from an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Home Affairs that the imported goods are required for call interception and monitoring, to be used by authorized security agencies.

66. If an accredited representative of the foreign film unit or the television team executes a bond in such form and with such surety as may be acceptable to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable on such equipment and cameras if the same are not placed under customs control for re-export within a period of three months or such extended period as the said Deputy Commissioner or the Assistant Commissioner may permit, after clearance for home consumption.

67. If,-
(a) the duties of customs leviable on the specified equipment, raw films and tapes had been paid at the time of their first importation into India;
(b) no drawback of duty was paid on their exportation from India;
(c) the identity of the goods is established to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of availing of this concession;
(d) the goods are re-imported into India within six months or such period not exceeding one...
year from the date of their export from India, as may be extended by the said Deputy Commissioner or the Assistant Commissioner on sufficient cause being shown to his satisfaction; and 
(e) the External Publicity Division of the Ministry of External Affairs certifies that the purpose for which the goods had been exported from India was in public interest and had been sponsored or approved by the Government of India.

68. If, -
(a) the total C.I.F. value of the wireless apparatus, accessories and parts, imported under this notification does not exceed seventy-five thousand rupees;
(b) the total value of the parts imported under this exemption does not exceed one thousand rupees;
(c) the importer, i.e. the Licensed amateur radio operator, at the time of clearance, produces a certificate from an officer not below the rank of an Assistant Wireless Adviser to the Government of India in the Ministry of Communications to the effect that the wireless apparatus, accessories and parts in respect of which this exemption is claimed are within the value limit specified above, and also recommending the grant of this exemption.


69. If the importer, at the time of importation furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that, -
(a) the imported goods shall be used for the specified purposes and shall not be sold or otherwise disposed of in any manner for a period of at least two years from the date of importation; and
(b) in the event of failure to comply with (a) above, he shall be liable to pay an amount equal to the difference between the duty leviable on the imported goods but for the exemption under this notification and that already paid at the time of importation.

70. If, -
(1) the goods are imported for being tested in –
   (a) Defence Research and Development Organisation (DRDO) laboratories;
   (b) Indian Institutes of Technology;
   (c) Council for Scientific and Industrial Research (CSIR) laboratories;
   (d) Central Power Research Institute, Bangalore; or
   (e) Any other test centre approved by any Ministry in the Government of India for this purpose; and
(2) the Head of the organisation certifies that the goods have been imported by that organisation only for the purpose of testing and shall not be used or sold after such testing.

71. If, -
(a) the goods are imported by a newspaper establishment registered with the Registrar of Newspapers for India appointed under section 19A of the Press and Registration of Books Act, 1867 (25 of 1867); and
(b) the importer at the time of import produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, -
   (1) a certificate issued by the Registrar of Newspapers for India recommending the grant of exemption under this notification; and
   (2) an undertaking to the effect that the imported goods shall remain in his possession, control and use and shall not be sold or parted with for a period of five years from the date of importation and in case the said goods are sold thereafter, the sale shall be subject to the permission granted by the Registrar of Newspapers for India.
<table>
<thead>
<tr>
<th>72.</th>
<th>If the importer, at the time of import, is registered with the Indian Renewable Energy Development Agency or any State Nodal Agency notified for the purpose by the Ministry of New and Renewable Energy (MNRE), Government of India, for Central Financial Assistance.</th>
</tr>
</thead>
</table>
| 73. | If the importer, at the time and place of clearance,-  
(a) produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Human Resource Development, Department of Education, to the effect that the imported recorded magnetic tapes and floppy diskettes are recorded with educational or scientific material for use in computers and are required by Institutes or Research Centers duly approved by the University Grants Commission;  
(b) gives an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that such imported goods shall not be-  
(i) used for any other purpose and shall not be subsequently recorded with any other material; and  
(ii) sold or parted with, without the prior permission of the Commissioner of Customs of the port of importation. |
| 74. | If the parts are required for manufacture or servicing of aero planes, gliders, helicopters or simulators of aircraft.  
*Explanation.* - Parts of aero planes, gliders, helicopters or simulators of aircraft” shall include engines, engine parts, wireless transmission apparatus, wireless receivers, iron and steel washers and screws, ball and roller bearings and other parts. |
| 75. | If,-  
(A) imported by units approved by Director General of Civil Aviation in the Ministry of Civil Aviation, for maintenance, repair, or overhauling of-  
(a) aircraft registered in India; or  
(b) aircraft not registered in India, which are brought into India for the purpose of flight to or across India, or for the purpose of maintenance, repair or overhauling and which are intended to be removed from India within six months or for such periods as extended by the Director General of Civil Aviation, as the case may be; or  
(c) aircraft components or parts, including engines of aircrafts;  
(B) the importer submits documents duly certified by the Director General of Civil Aviation approved Quality Managers of aircraft maintenance organisations indicating such parts, testing equipment, tools and tool-kits;  
(C) the importer maintains a proper account of import, use and consumption of the specified goods imported for the purpose of servicing, repair and maintenance of aircrafts, aircraft components, parts including engines of aircrafts and submits such account periodically to the Commissioner of Customs in such manner as may be specified by the said Commissioner;  
(D) the importer, by the execution of bond, in such form and for such sum as may be specified by the said Commissioner, binds himself to pay on demand an amount equal to the duty leviable,-  
(i) on parts, tools and tool kits as are not proved to the satisfaction of the said Commissioner to have been used or consumed for the aforesaid purpose; |
(ii) on the testing equipment, as are not proved to the satisfaction of the said Commissioner to have been installed or otherwise used for the aforesaid purposes, within a period of three years from the date of importation thereof or within such extended period as that Commissioner, on being satisfied that there is sufficient cause for not installing, using or consuming as the case may be, for the aforesaid purposes within the said period, allow.

76. (a) If, imported for maintenance, repair or overhauling of aircraft, not registered or intended to be registered in India, but to be removed from India within six months or as extended by the Director General of Civil Aviation in the Ministry of Civil Aviation; and (b) carries passengers in the flight at the beginning and end of the stay period in India, but undertakes no commercial flights during the stay period.

77. If the components or parts, including engines, of aircraft of heading 8802, is imported for maintenance, repair or overhauling by units approved by the Director General of Civil Aviation in the Ministry of Civil Aviation for the said purpose and such components or parts, including engines, of aircraft of heading 8802 are exported subsequent to such maintenance, repair or overhauling.

78. If the importer, at the time of import,-

(i) produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Space certifying that the said satellite and pay-loads are for launch into outer space in conformity with the provisions of the Outer Space Treaty of 1967;

(ii) produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Space certifying that the goods covered under item (b) of column (3) of S.No. 539 of the Table, are required for launch vehicles and satellites and payloads; and

(iii) gives an undertaking to the effect that the ground equipment, covered under item (c) of column (3) of S.No.539 of the Table, imported for testing the satellites or pay-loads shall be re-exported within a period of six months from the date of their importation or such extended period as the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, may allow, and in the event of failure to comply with the same, he shall pay on demand an amount equal to the difference between the duty leviable on such goods but for the exemption under this notification and that already paid at the time of importation.

79. If, -

(i) imported by an operator or on behalf of the operator, for operating scheduled air transport service or scheduled air cargo service, and such aircraft is used for operating the scheduled air transport service or the scheduled air cargo service, as the case may be; or (ii) the said aircraft is not registered or not intended to be registered in India, and brought into India for the purpose of a flight to or across India, and which is intended to be removed from India within fifteen days, or as extended by the competent authority in Ministry of Civil aviation, not exceeding sixty days, from the date of entry.

Explanation. - For the purposes of this entry,

(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operation; (b) “scheduled air transport service” means an air transport service undertaken between the same two or more places and operated according to a published time table or with flights

www.taxguru.in
so regular or frequent that they constitute a recognizably systematic series, each flight being open to use by members of the public; and

(c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, not open to use by passengers.

80. If,-

(a) the aircraft is imported by,-

(i) the Aero Club of India, New Delhi, recognized as a National Sports Federation by Ministry of Youth Affairs and Sports, Government of India; or

(ii) a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation; and

(b) the importer has been granted approval by the competent authority in the Ministry of Civil Aviation to import aircraft for use in imparting training; and

(c) the importer furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that:

a. the said aircraft shall be used for the specified purpose only and he shall pay on demand, in the event of his failure to use the imported aircraft for the specified purpose, an amount equal to the duty payable on the said aircraft but for the exemption under this notification;

b. the aircraft imported under this concession shall not be sold/transferred to an entity other than a flying training institute approved by the Directorate General of Civil Aviation.

(d) the aircraft is imported by the Airports Authority of India for flight calibration purposes and at the time of importation, the Airports Authority of India furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that:

a. the said aircraft shall be used for flight calibration purposes only and in the event of their failure to use the imported aircraft for the specified purpose, they shall pay, on demand, an amount equal to the duty payable on the said aircraft but for the exemption under this notification; and

b. the said aircraft shall not be sold or transferred to any other entity

81. (i) the aircraft are imported by an operator who has been granted approval by the competent authority in the Ministry of Civil Aviation to import aircraft for providing non-scheduled (passenger) services or non-scheduled (charter) services; and

(ii) the importer furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation that:

a. the said aircraft shall be used only for providing non-scheduled (passenger) services or non-scheduled (charter) services, as the case may be; and

b. he shall pay on demand, in the event of his failure to use the imported aircraft for the specified purpose, an amount equal to the duty payable on the said aircraft but for the exemption under this notification.

Explanation.-

(1) for the purposes of this entry,-

(a) ‘operator’ means a person, organization, or enterprise engaged in or offering to engage in aircraft operation;

(b) ‘non-scheduled (passenger) services’ means air transport services other than Scheduled (passenger) air transport services as defined in rule 3 of the Aircraft Rules 1937.

(c) ‘non-scheduled (charter) services’ mean services provided by a ‘non-scheduled (charter) air transport operator’, for charter or hire of an aircraft to any person, with
published tariff, and who is registered with and approved by Directorate General of Civil Aviation for such purposes, and who conforms to the civil aviation requirement under the provision of rule 133A of the Aircraft Rules 1937:

2. For the purpose of this exemption, use of such imported aircraft by a non-scheduled (passenger) operator for non-scheduled (charter) services or by a non-scheduled (charter) operator for non-scheduled (passenger) services, shall not be construed to be a violation of the conditions of import at concessional rate of duty.

<table>
<thead>
<tr>
<th>82.</th>
<th>If,-</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>the importer makes a declaration at the time of import that the barges would be re-exported;</td>
</tr>
<tr>
<td>(b)</td>
<td>the barges are re-exported, by the same ship which brought them or by any other ship under the same shipping agency, within two months of the date of importation or such extended period as the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, may allow; and</td>
</tr>
<tr>
<td>(c)</td>
<td>the importer executes a bond, in such form and for such sum as may be specified by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, binding himself to pay that sum if the re-export does not take place within the period specified under condition (b) above.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>83.</th>
<th>If,-</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>the importer maintains a proper account of import, use and consumption of the specified goods imported for the purpose of repairs of ocean going vessels and submits such account periodically to the commissioner of customs in such form and in such manner as may be specified by the said commissioner;</td>
</tr>
<tr>
<td>(b)</td>
<td>the importer, by the execution of bond, in such form and for such sum as may be specified by the Commissioner of Customs, binds himself to pay on demand an amount equal to the duty leviable on the spares and consumables, as are not proved to the satisfaction of the said commissioner to have been used or otherwise consumed for the aforesaid purpose, within a period of one year from the date of importation thereof or within such extended period as that commissioner, on being satisfied that there is sufficient cause for not using or consuming them, as the case may be, for the aforesaid purpose within the said period, allow.</td>
</tr>
</tbody>
</table>

*Explanation.*—“Ocean going vessels” includes-

(i) Liners; cargo vessels of various kinds including refrigerator vessels for the transport of meat, fruit or the like, vessels specified for the transport of particular goods (grain, coal, ores or the likes); tankers (petrol, wine or the like); yachts and other sailing vessels; cable ships; ice-breakers; floating factories of all kinds (for processing whales, preserving fish or the like) whale catchers; trawlers and other fishing vessels; life boats, scientific research vessels; weather ships; vessels for the transportation or mooring of buoys; pilot boats; hopper barges for the disposal of dredged material or the like;

(ii) War ships of all kinds including submarines;

(iii) Tugs, dredgers, fire-floats and salvage ships; and

(iv) Oil rigs, drilling ships and jack-up rigs.

| 84. | If the vessels and other floating structures are intended to be broken up after their importation, the importer shall present a fresh bill of entry to the Commissioner of Customs, and thereupon such goods shall be chargeable with the duty which would be payable on such goods as if they were entered for home consumption, under section 46 of the Customs Act, 1962 (52 of 1962), on the date of the presentation of such fresh bill of entry, for the purposes of break-up of such goods. |

| 85. | If any of the goods manufactured from the imported raw materials and parts are subsequently... |
intended to be broken up, a fresh bill of entry in respect of such manufactured goods shall be presented to the Commissioner of Customs and thereupon these goods shall be chargeable with the duty which would be payable as if such manufactured goods had been imported and entered for home consumption, under section 46 of the Customs Act, 1962 (52 of 1962), on the date of the presentation of such fresh bill of entry, for the purposes of break-up of such manufactured goods.

86. If,-
(a) imported by any Department or Ministry of the Government of India; and
(b) the importer produces a certificate from an officer not below the rank of a Joint Secretary to the Government of India in the concerned Department or Ministry, certifying that the said goods are being imported under an agreement relating to Government to Government Assistance Programme with any other country.

87. If,-
(a) the hospital is run by –
   (1) the Central Government, a State Government, a Union Territory Administration or a Local Authority; or
   (2) institutions established by or under any law for the time being in force; or
   (3) societies registered under any law for the time being in force relating to registration of societies, such societies being controlled by any of the authorities mentioned in (1) above;
(b) the importer produces a certificate, from the Directorate General of Health Services of the Government of India or the Ministry of Health and Family Welfare in the Government of India, or from the State Government, the Union territory Administration or the Local Authority running or controlling that hospital, as the case may be, to the effect that the said hospital falls in any of the categories specified at (a) above; and
(c) the head of the hospital certifies in each case that the hospital equipment is meant for use in the hospital and is essential for running or maintenance of the hospital.

Explanation.- “Hospital” includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic and Maternity Home, which renders medical, surgical or diagnostic treatment.

88. If the importer at the time of importation, -
(a) produces a certificate from the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, in each case, in the Form below; or
(b) furnishes an undertaking acceptable to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the aforesaid certificate shall be produced before the said Deputy Commissioner or the Assistant Commissioner within the period specified by the said Deputy Commissioner or the Assistant Commissioner, failing which he would pay the duty leviable thereon.

<table>
<thead>
<tr>
<th>FORM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificate No............. of ............. (year)</td>
</tr>
<tr>
<td>Certified that the medical equipment / accessory / spare part ....................... (name to be specified) being imported by ......................... is a life saving medical equipment, accessory or spare part and exemption from payment of customs duty is recommended.</td>
</tr>
</tbody>
</table>

Signature with date of Director General /Deputy Director General / Assistant Director General, Health Services, New Delhi

89. If, at the time of importation, the importer produces to the Deputy commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Mines to
the effect that the said goods are required for the specified purpose.

90. If,-
   (a) where the importer is the Government of India or a person authorised by that
   Government, or the goods are shipped on the order of a Department of that Government
   and are appropriated under such order at the time of shipment, for use in anti-smuggling
   operations, he produces, at the time of importation, a certificate from the Under Secretary to
   the Government of India in the Department of Revenue to the effect that the said goods are
   intended for the aforesaid use;

   (b) where the importer is a Police Force of a State or a Union territory or the Central
   Reserve Police Force, the National Security Guard or the Special Protection Group and the
   said goods are imported for bomb detection or disposal purposes, he produces, at the time
   of importation, a certificate from an officer in the Ministry of Home Affairs not below the
   rank of an Under Secretary to the Government of India to the effect that the said goods are
   intended for the aforesaid use.

91. If,-
   (a) the goods are imported by the Police Force of the States or Union territories or Central
   Reserve Police Force or National Security Guard or Border Security Force or Central
   Industrial Security Force or Indo-Tibetan Border Police or Assam Rifles or Railway
   Protection Force or Special Frontier Force for bomb detection or disposal purposes; and

   (b) the importer produces a certificate from an officer in the Ministry of Home Affairs or
   Ministry of Railways, as the case may be, not below the rank of Under Secretary to the
   Government of India to the effect that the said goods are intended for the aforesaid use.

92. If,-
   (a) the synthetic tracks and artificial surfaces and equipment required for their installation are
   imported under the “Scheme for Laying Synthetic Tracks and Artificial Surfaces” of the
   Department of Youth Affairs and Sports, Government of India;

   (b) the importer, at the time of import –
      (1) produces before the Deputy Commissioner of Customs or the Assistant Commissioner
      of Customs, as the case may be, a certificate from an officer not below the rank of a
      Deputy Secretary to the Government of India in the said Department certifying that the
      import of the said tracks and surfaces is under the “Scheme for Laying Synthetic
      Tracks and Artificial Surfaces” and also recommending the grant of the exemption;
      and

      (2) gives an undertaking to the effect that the equipment imported for installation of the
      said tracks and surfaces shall be re-exported within a period of six months from the
      date of importation, and in the event of failure to comply with the same he shall pay on
      demand an amount equal to the difference between the duty leviable on such goods but
      for the exemption under this notification and that already paid at the time of
      importation.

93. If,-
   (a) the goods are imported into India by a National Sports Federation, under a certificate
   issued by the Sports Authority of India or imported by the Sports Authority of India, for
   use in a national or international championship or competition, to be held in India or
   abroad; and

   (b) the importer, at the time of clearance of the goods, produces a certificate to the Deputy
   Commissioner of Customs or the Assistant Commissioner of Customs, as the case may
   be, from an officer not below the rank of a Director in the Sports Authority of India
   certifying -
      (i) the name and address of the importer of the goods and the description, quantity and
      value of the goods, and

      (ii) that the goods are required for the purpose specified at (a) above
| 94. | If certified by the apex body in relation to the concerned game or sport (i.e. the highest organisation, other than Government, by which the game or sport is controlled or regulated), or the Sports Authority of the concerned State, that the requisites for games and sports are required to be used in a national or international championship or competition to be held in India or abroad. |
| 95. | If an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that:-(i) the power purchasing State has constituted the Regulatory Commission with full powers to fix tariffs;(ii) the power purchasing states shall undertake to carry out distribution reforms as laid down by Ministry of Power.
(a) in case of imports for a project for which certificate regarding Mega Power Project status issued by an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power is provisional, the importer furnishes a security in the form of a Fixed deposit Receipt or Bank Guarantee from any Scheduled Bank for a term of one hundred and twenty-six months in the name of the President of India for an amount equal to the duty of customs payable on such imports but for this exemption, to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation and if the importer fails to furnish the final mega power status certificate with in a period of one hundred and twenty months from the date of importation, the said security shall be appropriated towards duty of customs payable on such imports but for this exemption;
(b) In the case of imports by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the imported goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking; and
(c) In the case of imports by a Private Sector Project, the quantity, total value, description and specifications of the imported goods are certified by the Chief Executive Officer of such project. |
| 96. | (a) In the case of imports by the constituent units of the Department of Atomic Energy, the quantity, total value, description and specifications of the imported goods are certified by an officer not below the rank of a Joint Secretary to the Government of India in the Department of Atomic Energy.
(b) In the case of imports by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the imported goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking; |
| 97. | The LNG facility is certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power as being an integral part of the said power project of M/s Ratnagiri Gas and Power Private Limited at Dabhol. |
| 98. | If the importer, at the time of import, produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Heavy Industries and Public Enterprises (Department of Heavy Industry), certifying that the imported goods (having regard to their description, quantity and technical specifications) are intended for use in the National Automotive Testing and Research and Development Infrastructure Project (NATRIP). |
| 99. | If a certificate from the Indian Mission concerned, about the ownership of the goods by the deceased person, is produced at the time of clearance of the goods through Customs station. |
| 100. | If the imported goods are meant to be exhibited in a museum managed by –
(a) the Archaeological Survey of India, such goods shall be imported under cover of a certificate issued by the Director General of Archaeology in India; or
(b) a State Government, such goods shall be imported under cover of a certificate issued by the concerned Authority in the concerned State Government. |
### List 1 (See Sr.No.104 of the Table)

1. Breadcrumbs
2. Batter
3. Flavouring Oil
4. Food Colours
5. Monosodium Glutamate
6. Flavouring extracts, and sauces
7. Pre-formed HIPS Containers
8. Polyurethane and Polystyrene containers meeting buyers’ requirements
9. Printed Plastic Pouches for Packing buyers brand
10. Food grade Phosphates
11. Food tenderizers
12. Food enzymes
13. Food marinates
14. Starch (Wheat/non-wheat)/Pre-gelatinized Starch
15. Sucrose
16. Sodium Chloride
17. Seasoning Salts/acids such as sodium carbonate, potassium hydrogen tartrate
18. Oleoresins/spice extract
19. Natural Edible gum
20. Anti-oxidants, BHT/EDTA/Sod, or Pot.Metabisulphite
21. Soya protein
22. Citric Acid
23. Sorbitol
24. Seasoning Oil
25. Gel Ice (for air freighting chilled fish)
26. Fats/Hydrogenated oils
27. Milk Protein
28. Reducing Sugars, such as lactose
29. Lecithin (emulsifier)
30. Glucose
31. Pre-formed Crystallised Polyethylene Terephthalate (CPET) containers
32. Ascorbic Acid
33. Sodium Citrate
34. Acid Sodium Carbonate (Sodium bicarbonate)
35. Sodium Sulfite
36. Active Oxygen

---

101. If,-

(a) the goods are imported by a manufacturer, for use in the manufacture of sports goods for export by that manufacturer and the manufacturer is registered with the ‘Sports Goods Export Promotion Council’;

(b) the total value of specified goods imported in a year shall not exceed 3 % of the FOB value of sports goods exported by the manufacturer during the preceding financial year;

(c) the importer produces a certificate from the ‘Sports Goods Export Promotion Council’ certifying the value and quantity of exports made during the preceding financial year mentioned in sub-condition (b); and also the value and quantity of goods already imported under this notification during the current financial year.
List 2 (See S. No. 109 of the Table)

1) Amprolium hydrochloride
2) Ascorbyl dipotassium 2 sulphate dihydrate
3) Ascorbyl polyphosphate
4) Avilamycin
5) Avoparcin
6) Bovine albumin fraction
7) Bovine somatotropin
8) Buparvaquone
9) Calf serum/foetal calf serum
10) Dulbecco phosphate buffer saline medium
11) Flavophospholipol
12) Follicular stimulating hormone (FSH)
13) Gonadotropin releasing hormone (GnRH)
14) Halofuginone bromide
15) Human chorionic gonadotropin hormone (HCG)
16) Ivermectin
17) Lasolacid sodium
18) Leutinising hormone
19) Lincomycin powder
20) Lincospectin (bulk drug lincomycin spectinomycin 1:2)
21) Maduramicin ammonium/haduramycin ammonium
22) Monensin granulated (coban premix)
23) Ovaprim gonadotropin releasing hormones (GnRH) analogue with domperidone
24) Pleuromutilin
25) Pregnant mare serum (PMSG)
26) Prostaglandin F2 alpha
27) Prostaglandin
28) Prostaglandins (PgF2 alpha)
29) Robenidin HCl
30) Salinomycin 12%
31) Tiamulin hydrogen fumarate
32) Tiamulin hydrochloride
33) Tylan premix
34) Tylosin tartrate/ tylosin phosphate
35) Vaccine for fish
36) Virginiamycin
37) 4-hexyl resorcinol

List 3 (See S. No 166 of Table)

1) Amikacin
2) Amphotericin-B
3) Amrinone
4) Aprotinin
5) Baclofen
6) Bleomycin
7) Busulphan
8) BCG vaccine , Iopromide,Iotrolan
9) Chlorambucil
10) Chorionic Gonadotrophin
11) Clindamycin
12) Cyclophosphamide
13) Dactinomycin
14) Daunorubicin
15) Desferrioxamine
16) Dimeracaprol
17) Disopyramide phosphate
18) Dopamine
19) Eptifibatide
20) Glucagon
21) Hydroxyurea
22) Isoprenaline
23) Isoflurane
24) Lactulose
25) Lomustine
26) Latanoprost
27) Melphalan
28) Mesna
29) Methotrexate
30) MMR (Measles, mumps and rubella) vaccine
31) Mustin Hydrochloride
32) Pancuronium Bromide
33) Praziquantel
34) Protamine
35) Quinidine
36) Sodium Cromoglycate spincaps and cartridges
37) Sodium Hyaluronate sterile 1% and 1.4% solution
38) Somatostatin
39) Strontium Chloride (85 Sr.)
40) Thiouguanine
41) Tobramycin
42) Tetanus Immunoglobulin
43) Typhoid Vaccines :
    (i) VI Antigen of Salmonella Typhi, and
    (ii) Ty 2la cells and attenuated non-pathogenic strains of S. Typhi
44) Tretinoin
45) Tribavirin/Ribavirin
46) Urokinase
47) Ursodeoxycholic Acid
48) Vancomycin
49) Vasopressin
50) Vecuronium Bromide
51) Zidovudine
52) 5-Fluorouracil
53) Pegulated Liposomal Doxorubicin Hydrochloride injection
54) Ketoanologue preparation of essential amino acids
55) Pergolide
56) Kit for bedside assay of Troponin-T
57) Solution for storing, transporting, flushing donor organs for transplant
58) Miltefosine
59) Milrinone Lactate
60) Methoxy Isobutile Isonitrile (MIBI)
61) Haemophilus Influenzae Type b Vaccine
62) Mycophenolate Sodium
63) Verteporfin
64) Daclizumab
65) Ganciclovir
<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>66)</td>
<td>Drotrecogin alfa (activated)</td>
</tr>
<tr>
<td>67)</td>
<td>Eptacog alfa activated recombinant coagulation factor VIIa</td>
</tr>
<tr>
<td>68)</td>
<td>Muromonab CD3</td>
</tr>
<tr>
<td>69)</td>
<td>Japanese encephalitis vaccine</td>
</tr>
<tr>
<td>70)</td>
<td>Valganciclovir</td>
</tr>
<tr>
<td>71)</td>
<td>Low molecular weight heparin</td>
</tr>
<tr>
<td>72)</td>
<td>Efavirenz</td>
</tr>
<tr>
<td>73)</td>
<td>Emtricitabine</td>
</tr>
<tr>
<td>74)</td>
<td>Azathioprine</td>
</tr>
<tr>
<td>75)</td>
<td>Antinomycin D</td>
</tr>
<tr>
<td>76)</td>
<td>Cytosine Arabinoside (Cytarabine)</td>
</tr>
<tr>
<td>77)</td>
<td>Vinblastine Sulphate</td>
</tr>
<tr>
<td>78)</td>
<td>Vincristine</td>
</tr>
<tr>
<td>79)</td>
<td>Eurocollins Solution</td>
</tr>
<tr>
<td>80)</td>
<td>Everolimus tablets/dispersible tablets</td>
</tr>
<tr>
<td>81)</td>
<td>Poractant alfa</td>
</tr>
<tr>
<td>82)</td>
<td>Troponin-I whole blood test kit</td>
</tr>
<tr>
<td>83)</td>
<td>Blower/mister kit for beating heart surgery</td>
</tr>
<tr>
<td>84)</td>
<td>Fluoro Enzyme Immunoassay Diagnostic kits</td>
</tr>
<tr>
<td>85)</td>
<td>Tablet Telbivudine</td>
</tr>
<tr>
<td>86)</td>
<td>Injection Exenatide</td>
</tr>
<tr>
<td>87)</td>
<td>DTaP-IPV-Hib or PRP-T combined Vaccine</td>
</tr>
<tr>
<td>88)</td>
<td>Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein)</td>
</tr>
<tr>
<td>89)</td>
<td>Injection Thyrotropin Alfa</td>
</tr>
<tr>
<td>90)</td>
<td>Injection Omalizumab</td>
</tr>
<tr>
<td>91)</td>
<td>Abatacept</td>
</tr>
<tr>
<td>92)</td>
<td>Dapomycin</td>
</tr>
<tr>
<td>93)</td>
<td>Entacevir</td>
</tr>
<tr>
<td>94)</td>
<td>Fondaparinux Sodium</td>
</tr>
<tr>
<td>95)</td>
<td>Influenza Vaccine</td>
</tr>
<tr>
<td>96)</td>
<td>Ixabepilone</td>
</tr>
<tr>
<td>97)</td>
<td>Lapatinib</td>
</tr>
<tr>
<td>98)</td>
<td>Pegaptanib Sodium injection</td>
</tr>
<tr>
<td>99)</td>
<td>Sunitinib Malate</td>
</tr>
<tr>
<td>100)</td>
<td>Tocilizumab</td>
</tr>
<tr>
<td>101)</td>
<td>Agalsidase Beta</td>
</tr>
<tr>
<td>102)</td>
<td>Anidulafungin</td>
</tr>
<tr>
<td>103)</td>
<td>Caspofungin acetate</td>
</tr>
<tr>
<td>104)</td>
<td>Desflurane USP</td>
</tr>
<tr>
<td>105)</td>
<td>Hemostatic Matrix with Gelatin and human Thrombin</td>
</tr>
<tr>
<td>106)</td>
<td>Imiglucerase</td>
</tr>
<tr>
<td>107)</td>
<td>Maraviroc</td>
</tr>
<tr>
<td>108)</td>
<td>Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)</td>
</tr>
<tr>
<td>109)</td>
<td>Sorafenib tosylate</td>
</tr>
<tr>
<td>110)</td>
<td>Varencliline tartrate</td>
</tr>
<tr>
<td>111)</td>
<td>^{90}Yttrium</td>
</tr>
<tr>
<td>112)</td>
<td>Nilotinib</td>
</tr>
<tr>
<td>113)</td>
<td>Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection</td>
</tr>
<tr>
<td>114)</td>
<td>Micafungin sodium for injection</td>
</tr>
<tr>
<td>115)</td>
<td>Bevacizumab</td>
</tr>
<tr>
<td>116)</td>
<td>Raltegravir potassium</td>
</tr>
<tr>
<td>117)</td>
<td>Rotavirus Vaccine (Live Oral Pentavalent)</td>
</tr>
<tr>
<td>118)</td>
<td>Pneumococcal Polysaccharide Vaccine</td>
</tr>
<tr>
<td>119)</td>
<td>Temsirolimus Concentrate for infusion for injection</td>
</tr>
</tbody>
</table>
120) Natalizumab
121) Octreotide
122) Somatropin

List 4 (See S. No. 167 and 607 of the Table)

1) Aurothiomalate Sodium
2) Asparaginase
3) Agglutinating Sera
4) Anti-Diphtheria Normal Human Immunoglobulin
5) Anti-human lymphocyte immunoglobulin IV
6) Anti-human thymocyte immunoglobulin IV
7) Anti-Pertussis Normal Human Immunoglobulin
8) Anti-Plague serum
9) Anti-Pseudomonas Normal Human Immunoglobulin
10) Basiliximab
11) Beractant Intra-tracheal Suspension
12) Blood group sera
13) Botulinum Toxin Type ‘A’
14) Burn therapy dressing soaked in gel
15) Bovine Thrombin for in vitro test for diagnosis in Haemorrhagic disorders
16) Bovine Albumin
17) Bretylum Tossylate
18) Calcium Disodium Edetate
19) Carmustine
20) Cesium Tubes
21) Calcium folinate
22) Cholestyramine
23) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
24) Cobalt-60
25) Corticotrophin
26) Cyanamide
27) Diagnostic Agent for Detection of Hepatitis B Antigen
28) Diagnostic kits for detection of HIV antibodies
29) Diphtheria Antitoxin sera
30) Diazoxide
31) Edrophonium
32) Enzyme linked Immunoabsorbent Assay kits ELISA KITS
33) Epirubicin
34) Fibrinogen
35) Floxuridine
36) Flucytosin
37) Flecaainide
38) Fludarabine Phosphate
39) Foetal Bovine Serum (FBS)
40) Gadolinium DTPA Dimeglumine
41) Gallium Citrate
42) Gas gangrene Anti-Toxin Serum
43) Goserlin Acetate
44) Hepatitis B Immunoglobulin
45) Hexamethylmelamine
46) Hydralazine
47) Idarubicine
48) Idoxuridine
49) Immunoassay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
50) Inactivated rabies vaccine Human diploid cell
51) Inactivated rabies vaccine Vero-cell
52) Intravenous amino acids
53) Intravenous Fat Emulsion
54) Iopamidol
55) Iohexol
56) (a) Indium (III) in bleomycin (b) Indium 113 Sterile generator and elution accessories (c) Indium 113 in brain scanning kit (d) Indium 113 in liver scanning kit
57) Iscador, CLIA diagnostic kits
58) Levodopa with benserazide
59) Lenograstim
60) Meningococcal A and C combined vaccine with diluant solvent
61) Meticillin
62) Metrizamide Inj with diluant
63) Monocomponent insulins
64) Mycophenolate Mofetil
65) Normal Human plasma
66) Normal Human immunoglobulin
67) Nuclear magnetic resonance contrast agent
68) Normal Human serum Albumin
69) Penicillamine
70) Pentamidine
71) Penicillinase
72) Poliomyelitis vaccine (inactivated and live)
73) Potassium Aminobenzoate
74) Porcine Insulin Zinc Suspension
75) Prednimustine
76) Porcine and Bovine insulin
77) Purified Chick Embryo Cell Rabies Vaccine
78) Pyridostigmine
79) Pneumocystis carinii IF kits
80) Prostaglandin E 1 (PGE1)
81) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L.H., FSH and Digoxin)
82) Radioisotope TI 201
83) (a) Rabbit brains thromboplastin for PT test (b) Reagent for PT tests (c) Human Thrombin for TT tests
84) Rabies immunoglobulin of equine origin
85) Sevoflurane
86) Recuronium Bromide
87) Septopal beads and chains
88) Sodium Arsenate
89) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
90) Solution of Nucleotides and Nucliosides
91) Specific Desensitizing Vaccine
92) Sterile Absorbable Haemostat for control of surgical vessel bleeding
93) Strontium SR-89 Chloride
94) Suxamethonium Chloride
95) Selenium-75
96) Teicoplanin
97) Tetrofosmin
98) Ticarcillin
99) Tranexamic Acid

www.taxguru.in
100) Tocainide
101) Tri-iodothyronine
102) Triethylene Tetramine
103) Thrombokinase
104) Teniposide
105) Trans-1-diamino cyclohexane Oxalatoplatinum
106) Ticarcillin Disodium and Potassium Clavulanate combination
107) Vindesin Sulphate
108) X-ray diagnostic agents, the following :-
   (i) Propylidone
   (ii) Ethyl iodophenylun decylate
   (iii) Iodipammide methyl glucamine
   (iv) Lipidoll ultra fluid
   (v) Patent blue
109) Zalcitabine
110) Zoledronic Acid
111) Anti-Haemophilic Factor Concentrate (VIII and IX)

List 5 (See S.No.168 of the Table)

1) Chlorine
2) Helium
3) Silicon tetra chloride
4) Germanium tetra chloride
5) Phosphorous oxychloride
6) Sulphur hexa flouride oxygen
7) Oligo-poly iso cyanate ethyl-acetate solution
8) Colouring ink for fibre
9) Binder of polyurethane or vinyl chloride-vinyl acetate copolymer
10) UV resin 1 & 2/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) Low smoke zero Halogen compound for sheathing
24) Glass yarn / Rovings
25) Complex high molecular weight resin in acrylate solution
26) Acrylated monomers
27) Photoinitiator
28) Tert Butyl perbenzoate
29) Zinc soap of long fatty acid mixture
30) Modified polypropylene
31) thylene acrylic acid (EAA)/Vinyl ester

List 6 (See S.No.168 of the Table)

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

List 7 (See S. No. 171 of the Table)

(b) Helium- Neon Laser Tubes
(c) Semi-conductor visible lasers
(d) Dielectric coated mirrors for visible , near IR & 10.6 micrometer region
(e) Hard dielectric coated optics including thin film polarisers, calcite polarisers and Beam splitters
(f) ZnSe mirrors, ZnSe lenses and ZnSe windows
(g) Gratings and prisms
(h) Dye cells and laser dyes
(i) Thin film polarisers for visible, near IR region
(j) Electro- optic switches for visible, near IR and 10.6 micrometer region
(k) Flash lamps (Xenon, Krypton)
(l) Arc lamps (Krypton)
(m) Second harmonic generation crystals
2) Energy storage capacitors
3) Thyratrons
4) Photodetectors and photomultipliers
5) Metering needle valves and pressure indicators
6) Spectroscopic grade pure gases viz., Xenon, Krypton, Fluorine, Argon
7) Vacuum pumps of capacity upto 20 litres per minute
8) Quartz and Special glasses
9) Non linear crystals
10) Electro- optic and Acousto- optic switches
11) Special materials, namely, High purity gases, Kovar, Alumina and Zirconia fibres, Recrystallised Alumina Tubes, Optical polishing materials, Optical cleaning material, Dyes and Pitch for optical polishing
12) Optical filters

List 8 (See S.No. 331 of the Table)

PARTS, CONSUMABLES AND OTHER ITEMS

1) Leather, plastic, rubber coco board, masonite board or plastic board, heels with or without rubber/PVC top lift
2) Toe caps and counters for leather footwear
3) Insoles or midsoles and sheets therefor
4) Welts made from leather or plastic
5) Shoes eyelets
6) Felt sleeves
7) Heel tips
8) Unit soles with or without heels
9) Stamping wheels
10) Patterns for leather footwear
11) Plastic or nylon tipped hammers
12) Plastic, PVC or nylon lasts with or without steel hinges
13) Clicking boards for leather machinery
14) Harness needles for hand sewing pre-punched cards
15) Pre-punched cards
16) Leather designers kit, namely, designers knife, shoe measuring tape, designers tape and satra vacuum former
17) Industrial sewing machine needles with leather point
18) Bell skiving knives
19) Band knife for splitting machines
20) Cutting and clicking dies
21) Aluminium shoe forms with or without heating elements
22) Silver marking pencils or pens and refills thereof
23) Polyurethane films and polyurethane foils of thickness 0.3 mm. and above but not above 0.7 mm., for finishing leather
24) Non-woven material coated with thermoplastic for the manufacture of toe-counters
25) Cellulose board insole sheets
26) Leather board made from leather scrap for the manufacture of counters and stiffeners
27) Masonite or coco board
28) Sole leather bends
29) Styrene butadiene styrene oilbound copolymer for the manufacture of soles
30) Rubber, resin rubber, EVA or crepe sheets for soles and heels
31) Felt, all types
32) Sulphonated / sulphated / oxidised / chlorinated cod oil or sulphonated / sulphated / oxidised / chlorinated neats foot oil or sulphonated / oxidised / chlorinated fish oil or mixtures thereof
33) Pigment finishes for leather
34) Aluminium tanning agents, oil tanning agents, zirconium tanning agents, basic chrome sulphate
35) Polishes, creams and similar preparations for footwear or leather
36) Casein, resin (other than acrylic resin) and polyurethane binders
37) Slip agents of heading 3208
38) Lacquer and lacquer emulsion of heading 3208
39) Preservatives of heading 2942
40) Synthetic fat liquors (with or without hydrocarbons), non-ionic fat liquors, and mixtures thereof
41) Fatty oil or pull up oil
42) Syntans
43) Solvent soluble dye Mordant Brown of Hue No. 79
45) Solvent soluble dye Acid Black of Hue Nos. 50, 52, 71, 76, 82, 83, 84, 85, 115, 132, 169, 172, 194, 209, 210, 213, 215, 221 or 234
46) Solvent soluble dye Acid Blue of Hue Nos. 115, 133, 134, 193, 254, 260, 312 or 349
47) Solvent soluble dye Direct Blue of Hue No. 59 or 78
48) Solvent soluble dye Acid Red of Hue No. 97, 119, 120, 167, 231, 234, 248, 283, 324, 362, 399, 404, 407 or 423
49) Solvent soluble dye Direct Red of Hue No. 23, 99, 111 or 239
50) Solvent soluble dye Acid Green of Hue No. 20, 26, 68 or 111
51) Solvent soluble dye Acid Orange of Hue Nos. 51, 66, 78, 80, 95, 162, 168 or 170
52) Solvent soluble dye Acid Violet of Hue No. 54, 80 or 90
53) Solvent soluble dye Acid yellow of Hue No. 96, 99, 194, 204, 220 or 243
54) Solvent soluble dye Direct Orange of Hue No. 61
55) Solvent soluble dye Direct Brown of Hue No. 94 or 209
56) Solvent soluble dye Direct Violet of Hue No. 46
57) Solvent soluble dye Direct Black of Hue No. 120 or 155
58) Solvent soluble dye Direct Green of Hue No. 66

List 9 (See S. No. 331 of the Table)

OTHER PARTS, CONSUMABLES AND ITEMS
1) Formulations containing either Thio Cyano Methyl Thio Benzothiazole (TCMT) or Para Chloro Meta Cresol (PCMC) or both; Self basifying chrome tanning agents
2) Penetrators
3) Stamping foil in strips of width not exceeding 6 inches
4) Eyelets, hooks, rings, all type locks including magnetic locks, push clips, metal handle, key chain holder, corners, puller, fancy caps, clamps, decorative rivets, decorative fittings and logos, handle holders, studs, sockets, hinges, buckles, metal frames, tacks and washers
5) Buttons, press-fasteners and snap-fasteners falling under heading 9606
6) Magnetic buttons
7) Abrasive sheets falling under sub-heading 680520
8) Shanks and welts falling under headings 7326 and 6406 respectively
9) The following chemicals for the manufacture of leather chemicals :-

   I. Phenol
   II. Naphthalene
   III. Paraffin wax
   IV. Dicarboxylic acid and mixtures thereof
   V. Acrylic acid / Methacrylic acid
   VI. Synthetic substitute for Sperm oil
   VII. Synthetic substitute for Neats foot oil
   VIII. Alcohol mixture of C9 , C10 , C11
   IX. Thio cyano methyl thio benzothiazole (TCMTB)
   X. Para chloro meta cresol (PCMC)
   XI. Lactic Casein
   XII. Titanium Dioxide
   XIII. Iron Oxide
   XIV. Cellulose Acetate Butyrate
   XV. Methoxydihydropyran
   XVI. Dioxo Diphenyl Sulphone
   XVII. Dehydro Thio Paratoludine
   XVIII. Nitro Amino Phenol Sulphonic Acid
   XIX. Dicyandiamide
   XX. Silicone Oil in solvent or water
   XXI. Sodium Picramate
   XXII. Methyl Pyrozolic Acid
   XXIII. Itaconic Acid
   XXIV. 1-Methoxy Propanol-2
   XXV. Ethyl Acetate
   XXVI. Butyl Acetate
   XXVII. 2 Ethyl Hexyl Acetate
   XXVIII. Emulsifiers
   XXIX. Ethyl Glycol
   XXX. Butyl Glycol
List 10 (See S. No. 397 and 398 of the Table)

1) 765 KV Transformers
2) 765 KV Reactor
3) 765 KV Circuit Breaker
4) 765 KV Isolators
5) 765 KV Current Transformer
6) 765 KV Capacity Voltage Transformer
7) 765 KV Surge Arrestors
8) INVAR/ACSS Conductor for high temperature application
9) 765 KV Polymer Long Rod Insulators
10) Emergency Restoration System (ERS) for extra-high voltage transmission Line
11) Overhead Optical Ground Wire (OPGW), including hardware and accessories such as Vibration Damper, Joint Box, Suspension and tension clamps
12) High Voltage DC Divider and CT
13) High Voltage DC Reactor
14) High TRV Circuit Breaker for High Voltage DC application
15) Protective Spark Gap and Damping Equipment for Thyristor Controlled Series Compensator (TCSC)/ Fixed Series Compensator (FSC)
16) Thyristor Controlled Series Compensator (TCSC)/ Fixed Series Compensator (FSC) MOV for Series Compensation
17) Optical Current Transformer
18) 400 KV Extra High Voltage Cables
19) Gas Insulated Switchgear equipment for 220 KV and above
20) Thermo Vision Camera
21) On-line Puncture insulator detector
22) Hot line Kits and Tools for transmission line live maintenance
23) Hot line washing equipment for insulators

List 11 (See S.No. 399 of the Table)

Textile machinery for man-made fibre and yarn industry:

1) Machinery for continuous polymerization plant:
   (a) Polymerizing equipment, including esterification reactor, vapor separator, pre-polymerization reactor, polymerization reactor, static mixers, polymer pumps and automatic chipping system; 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
   (b) Slurry and additive preparation system, such as high shear agitators, mill feed pumps, filters and injection systems for additive and slurry pumps
   (c) HTM (Heat Transfer Medium) and heating system; HTM pumps
   (d) PTA conveying system, including container unloading platform and rotary feeders
   (e) Polymer transfer line equipment, including polymer coolers and jacketed polymer pumps; tandem drives on-line master batch and additive injection system
   (f) Solid state polymerization equipment, including pre-crystalliser, crystalliser and rotary feeders
   (g) Process control equipment, including viscosity measuring equipment (Viscometer) and, Distributed control system
   (h) Atomic absorption spectrometer, X-ray fluorescence spectrometer
   (i) Extraction tower with accessories like centrifugal dehydrator and blower
(j) Chip conveying system and accessories like blowers, filters and rotary and screw feeders
(k) Solid State polymerization system including blowers and nitrogen plant
(l) Crushing and melting system for caprolactum
(m) V.K. Tube
(n) Screw Feeder
(o) Centrifugal dehydrator
(p) Drying Tower
(q) Circulating Blower
(r) Fuel Oil Bowler

2) Machinery for synthetic fibre plant:
   (a) Spinning equipment, including manifold spinning beams, pre-heating ovens and finish applicators
   (b) Polymer transfer line, including extruder, color blender and continuous polymer filter (CPF); polymer valves
   (c) Draw-off equipment, including take-up equipment, thread cutters and aspirators, spin defect detectors, draw off unit, tow guide equipment, lace-up or suction gun and tow suction unit; traversing unit
   (d) Draw line (Fibre line), including creel, tow guide stand, draw frames, drawing bath, heat set calender/thermosetting/annealer unit, tow assembler, draw-off unit, tensiometer roll, steam box, crimping machine, spray box, tow guide system, cable dryer, tow cutter and grinding machine and tow cutter reels
   (e) Hydraulic baling press, strapping machine, dock levelers and automatic bale handling equipment
   (f) Process control equipment, including precision anemometer, thermo-hygrograph, aspiration psychrometer, ultrasonic cleaning unit, spinneret inspection system, infrared pyrometer, optical temperature measuring instrument; pack cleaning equipment with hydrolysis and vacuum pyrolysis and pack press
   (g) Textile laboratory equipment for fibre testing, including favimat, fafegraph HR, coring machine, stereo microscope, crimper tester, fibre shrinkage tester, refractometer, conductivity meter:

3) Machinery for synthetic filament yarn plant:
   (a) Spinning equipment, including manifold, spinning beams and pre-heating ovens
   (b) Polymer transfer line, including extruder, color blender and continuous polymer filter (CPF)
   (c) Take-up equipment, including take-up frames, oil application unit, godet rollers, yarn guides, thread cutters and aspirators, lace-up/suction gun, take-up and draw winders
   (d) Packing and automation equipment, including automatic doffers, automatic bobbin storage and handling system
   (e) Draw texturising machine, including creel, intermingling jets, ceramic guides, doffers
   (f) Textile laboratory equipment for yarn testing, including automatic tensile tester, projection microscope, denier skein reel, entanglement tester, denier auto count, dynafil, uster tester, online finish checking instrument

4) Other capital goods for synthetic fibre/yarn industry:
   (a) Spin draw winding machine
   (b) Spindles
   (c) Yarn guides
   (d) PSM Rings
   (e) Ballon Control Rings
(f) Travellers
(g) Extruders
(h) Extruder barrel
(i) Online filamentation detector

5) Machinery for Regular/HWM Viscose Staple Fibre Plant:
   (a) Sintered Filter Media
   (b) Automatic High Speed centrifugal separator
   (c) Fibre production lines
   (d) Fibre Cutter
   (e) Fibre Dryer
   (f) Pneumatic Fiber Fidders
   (g) Baling Press
   (h) Plate Heat exchanger
   (i) Graphite heat exchanger
   (j) Neno filtration plant

6) Machinery for Lyocell Fiber Plant:
   (a) High viscosity handling equipment including pulper
   (b) Reactor for cellulose dissolution;
   (c) Thin film evaporator with accessories
   (d) Spinning module
   (e) Air quenching systems and associated control systems
   (f) Fiber washing and treatment machines
   (g) Baling Press

7) Process and quality control equipment for artificial man-made cellullosic fibre/yarn industry:
   (a) Robotic Fiber sampler
   (b) Spectrophotometers for fiber color evaluation
   (c) Automatic absorption spectrophotometer
   (d) X-ray phloroscence spectrometer
   (e) Automated oil pick up analyzer
   (f) Automated titrator
   (g) Textile laboratory equipment for testing of fiber properties such as denier, tenacity, elongaton, spinning fault, UV value and microscope with fibre imaging system

8) Machinery for Viscose Rayon Filament Yarn/ Rayon Tyre Yarn:
   (a) Twin rolls press
   (b) Ageing Drum Hopper
   (c) Blowers and Fans for Alkali Cellulose Transport system
   (d) Slorry Pumps including VFDs
   (e) Automatic Pulp handling system
   (f) Simplex/Churn
   (g) Plate and Frame Filter Press
   (h) Viscose Pumps (Gear/Screw Pumps including VFDs)
   (i) Evaporator
   (j) Heat Exchanger- Hastalloy Plate and Frame Type
   (k) Crystallizer
   (l) Vacuum System - Ejectors, Boosters, Vacuum Pump and Vacuum Filter
   (m) Auto bagging and weighing system
   (n) Sand Filters
   (o) Centrifugal Pumps including VFDs
   (p) Pot Spinning Machine
   (q) Spinning Pots and Pot Motors
   (r) Metering Gear Pumps for Viscose
   (s) Automatic cake wrapping system
   (t) Air Splicer for Knotting Yarn
   (u) Automation for Cone Weighing and Cone Doffing
(v) Auto Cone Packing and Palletizing
(w) Environment Monitoring like Gas Monitors for Carbon-di-Sulfide (CS2), Hydrogen Sulfide (H2S) Sulfur Dioxide (SO2)
(x) BOD and COD Monitors
(y) Textile Laboratory Equipment for Yarn testing namely, Universal Computerised automatic Tensile Tester and Denier Tester
(z) Gas Chromatography and Mass Spectrometer

9) 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

List 12 (See S. No. 400 of the Table)

A. Sewing machines with in-built motors, falling under tariff item 8452 29 00
B. Machinery for garment sector, namely:-
1) Garment sand blasting or brushing machine
2) Hook and bar machine
3) Hydro-extractor machine
4) Garment washing machine falling under tariff item 8450 20 00
5) Waistband attaching machine
6) Label or tag inserting machine
7) Profile cutting machine
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

C. Machinery for manufacture of technical textiles, namely:-
1) Precision coating heads
2) Turret winder and unwinders
3) Coating equipment for scrim fabrics
4) Multi-colour roto gravure printing machine for coated fabrics
5) Printing equipment for sinueage for coated or laminated fabrics
6) Grommet fixing machine
7) Ultra sonic, hot air and wedge RF/laser polymetric sealing machine
8) Weatherometer
9) Automatic thickness gauze
10) Puncture resistance
11) Twisting Machines
12) Material Handling system for Twisting Machines
13) Data capture system for Twisting Machines
14) Balancing Equipment for Cable Corder Spindle Motors
15) Shuttle-less looms
16) Reeds for weaving machines
17) Warp defects detection system
18) Parts for Airjet weaving machines
19) Parts for projectile weaving machines
20) Parts for Rapier weaving machines
21) Warp knotting system
22) Take up system for weaving machine
23) Creels for weaving machines
24) Package change system for creels
26) Storage and Transport systems namely, Automated fabric transport system and Automated fabric packing system
28) Testing equipment, namely, Tensile Tester, Thermal Shrinkage Tester, Twist Tester, Fatigue Tester

D. Woollen machinery items, namely:-
1) Automatic Hopper Feeder
2) Greasy Wool Opener

www.taxguru.in
3) Tow-to-Top Converter
4) Automatic/Semi-Automatic Pump Press
5) Ring frame with 50 mm Ring or below PLC/Computer controlled
6) PLC/ Computer Controller Assembly Winding machine
7) PLC/ Computer controlled Two- for Twister/Three-for-one Twister
8) Twisting/covering machine for Lycra Yarn
9) Automatic cleaning machine for Heald, Reeds and drop wires.
10) Electric/ Electronic/ motorized beam trolley with Harness lifting arrangement.
11) Open Width scouring machine/Rope scouring machine
12) Damping unit for fabric conditioning
13) Automatic Weft straightener
14) Shearing machine
15) Continuous crabbing machine
16) Wollen ring frame
17) Fibre/Yarn/Fabric testing equipment namely, Fineness meter, Evenness Tester, Light Fastness Tester, Strength Tester, Length Measurement Tester, Crease Recovery Tester, Projection Microscope, Pilling and Abrasion Tester, Colour Comparator for instant observation of matched shades, Yarn friction and Hairiness meter and Seam Slippage Tester
18) Rag tearing machine
19) Fibre opening and blending machine
20) Self Acting spinning frame
21) Raising machine

E. Machinery for use with shuttleless looms, namely, electronic dobby and jacquard.
F. Machinery for manufacture of denim fabrics, namely:-
   1) Sand blasting or brushing machine
   2) Washing machine falling under tariff item 8450 20 00

G. Machinery for manufacture of non-wovens textiles, namely:-
   1. Complete production lines for the production of following non-wovens, up to rolled goods preparation and packing, namely:
      (a) Needle punched non-wovens
      (b) Chemically bonded non-wovens
      (c) Thermally bonded non-wovens
      (d) Stitch bond non-wovens
      (e) Spun laced (hydro entangled) non-wovens
      (f) Spun bonded non-wovens
      (g) Melt blown non-wovens
      (h) Spun bond melt blown (SMS) non-wovens
   2. Machinery for finishing of all non-wovens
   3. Machinery for converting non-wovens into made-ups

H. Other machinery for use in textiles industry, namely:-
   1) Spandex/elastane yarn attachment on ring frame for manufacturing core spun yarn
   2) Single end warping machine
   3) Single end sizing machine
   4) Reaching-in machine
   5) Humidification plant

List 13 (See S. No. 409 of the Table)

1. All types of Refinery Process Units including distillation (CDU, VDU, Condensate Fractionator), thermal cracking (Delayed Coker, Visbreaker, Flexicoker), catalytic cracking (FCC, Hydrocracker), lube processing (Deasphalting, Dewaxing, Solvent Extraction), hydro-
desulphurisation/hydrotreating (Naphtha, Diesel, VGO, ARDS, LC Fining, H. Oil), alkylation, isomerisation, catalytic reforming, treating (Merox, Amine), recovery (Propylene, Ethylene, Butane), synthesis (MTBE, TAME), gas concentration plant, bitumen blowing, sour water stripping and extraction (Pentane, Hexane, BTX).

2. All types of Hydrogen Generation, Recovery and Purification Plants, Sulphur Recovery Plants including Tail Gas Treatment Units, with associated components and equipments, including reactors (like shift, Claus, hydrotreater, CBA, desulphurizer), furnaces, steam reformers, waste heat boilers, condensers, Pressure Swing Adsorption (PSA) systems, incinerators, vessels, boilers, pumps, compressors, drivers, alongwith associated instrumentation and control systems and auxiliaries (skidded or otherwise).

3. All types of Utility Systems, including Nitrogen Systems comprising of generation, storage and vaporization plants, Flare Systems comprising of flare tips, stacks, seal drums, knockout drums and pumps, Refrigeration Systems comprising of compressors, refrigerant storage and heat exchangers, Emergency Power Systems comprising of generators, UPS and batteries, with component equipments and all systems auxiliaries, instrumentation and control systems.


5. All types of Water Handling and Treatment Systems, including sea water intake systems comprising of sea water band screens, Desilting systems for still basin, Sea Water filtration/Chlorination Systems, Desalination plants, Cooling Water Towers, Demineralization plants, Condensate Polishing Systems, Deaerators and Potable Water Systems, and all component equipments, vessels, pumps, vapourisers, condensers, filters, coolers, heat exchangers, drivers, screens, framing structures, gates, instrumentation and control systems, activated carbons, ion exchange resins, resin traps, additive injection systems and auxiliaries (skidded or otherwise).

6. All types of Effluent Solids/Liquids/Gaseous Processing, Handling, Control, Abatement and Disposal Systems, including plate interceptors, dissolved air floatation devices, skimmers, hydrocyclones, clarifiers, chemical dosing systems, acid treatment and biological treatment systems, Spent Caustic Neutralisation Systems and Sewage Filtration/Treatment Systems, with component equipments, instrumentation and control systems.

7. All types of Air Handling Systems and Equipments, including plant/instrument air compressors, FD/ID fans, blowers, dehumidifiers, pneumatic systems, mixers, dryers, intake filters, vents, silencers, cyclones, stacks, manifolds, ducts, with drivers, auxiliary seal/lube/control oil systems, instrumentation and control systems.

8. All types of Fired Heaters and Boilers, with radiant coils and sections, transfer line assemblies, convection coils and sections, cross over/jump over pipes, fittings, tube sheets, tube supports, refractory materials, structural steel supports, casings, stacks, dampers, soot blowers, ducting systems, gas/oil/dual burner assemblies, burner tiles, waste heat boilers (WHB), steam generators, economizers, air/fuel preheat systems, FD/ID fans, fuel gas/oil kids, and including LPG vaporizers, steam superheaters, heat recovery steam generators, electric heaters, FCC flue gas coolers, steam reformers, CO boilers, circulating fluidised bed boiler, auxiliary boilers, process interheaters, thermal reactors, thermal incinerators, coke feeders, limestone feeders, ESP/baghouse filters, alongwith associated instrumentation & control systems, including burner lighting, flame detection and burner management systems.
9. All types of Compressors, including axial, centrifugal, diaphragm, reciprocating, rotary screw and sliding vane type compressors, for gas, air, hydrocarbon and all special services including FCC Power Recovery Trains (PRT), LPG vapour return blowers, with drivers of motor or steam turbine or expansion turbine or engine or gas turbine or hydraulic turbine types, speed governor systems, seal/lube/control oil systems (skidded or otherwise), gear assembly, bearings, barring gears, clutch, couplings, intercoolers, after coolers, suction filters, instrumentation & control systems including vibration monitoring anti surge control, inlet guide vane control, sequencer control, control panel and machine condition monitoring systems.

10. All types of Heat Exchangers, including shell and tube, double pipe, kettle, plate welded plate, high pressure (breech lock), Armstrong and brazed types, with plain or fin or High Flux or U tubes for cooling inter-cooling, trim cooling, chilling, condensing, crystallizing, heating, vaporizing or re-boiling services, with tubes, tube sheets, head assemblies, shells, flanges, bolts and nuts, gaskets, baffles, tie rods, instrumentation and control systems.

11. All types of Air Cooled Exchangers, for cooling, inter-cooling, trim cooling, chilling and condensing services, with plain/finned tubes, of carbon steel, admiralty brass, alloy steel, stainless steel, monel or titanium or other materials, with fans, fan drivers, structural steel support frameworks, instrumentation and control systems, anti vibration systems.

12. All types of Agitators and Mixers, including static, jet, dilution types, motor drivers, aeration systems, with instrumentation and control systems.

13. All types of Filters, Screens and Strainers, including backwash, bucket, carbon, cartridge, duplex, pressure / mechanical, rotary, drum, sand, sock/bag, vacuum types, and special FCC net bottoms catalyst filters, screens, strainers, demisters and sea water clarifiers, with instrumentation and control systems.

14. All types of Vacuum Producing Equipments, including ejectors, educators, venturis, with instrumentation and control systems.

15. All types of Materials Separation systems, including cyclones, centrifuges, coalescers, dust collectors, electrostatic precipitators, oily water separators, flocculators, and specialized systems of Crude Oil Desalters, Reactor Cyclones and Regenerator Cyclones for FCC, third Stage Separators and Fourth Stage Cyclone Separators for FCC, with vessel internals, grids, distributors, supports, instrumentation and control systems.

16. All types of Materials Transporting Equipments, including loading and unloading arms and racks, gantries, dispatch tanks, loading / transfer pumps, hydraulic systems, weigh bridges, Diesel shunters, feed or injection or spray nozzles, skimmers, soot blowers, with instrumentation and control systems, including load cells and metering stations.

17. All types of Electrical Equipments including switchyard equipments, transmitters, relays, solar power systems, including solar panels, batteries and charger, phase shift monitors, motor or steam turbine generators, protection relays for generators, auxiliary seal/lube/control oil systems, actuators, annunciators, lighting masts, lighting fittings, panels, batteries and battery chargers, bus ducts, all types of cables including power/instrument/compensating/fibre optic/coaxial/control cables, cable joints, capacitors, distribution boards, fittings, substations, grounding/neutral resistors, heat tracing systems including insulation, microprocessor based process controllers, local control stations, motor control centres, power control centres, HT/LT motors, shock eliminators, HT/LT switch gears, transducers, HT/LT transformers, UPS and variable speed drives over current protection devices, instrumentation and control systems including load distribution and management systems and auxiliaries, (skidded or otherwise).
18. All types of Materials Handling Equipments including belt or pneumatic conveyors, ducts, hoists, bucket or jib cranes, (with or without gangways), pipe and hoses, funnels, hoppers, disengaging lock hoppers, catalyst addition pots, valves and sampler devices, bagging, weighing and bag stitching systems, weigh bridges, buoy systems for crude oil receipt, pipeline and manifolds with valves, fenders, mooring aids, laser docking systems, product tanker loading facilities, with associated equipments, instrumentation and control systems, and auxiliaries.

19. All types of coke handling and storage equipments, including coke crushers, coke cutting systems, coke drum unheading devices, coke drum switching systems, coke conveyors, stackers and reclaimers, silos/hoppers, dust abatement systems, belt weighers, Sulfur Handling and Storage Equipments and Sulphur Granulation or Flaking or Prilling Systems with associated equipments, instrumentation and control systems and auxiliaries.

20. All types of Product Filling Systems, including LPG bottles filling machines and bitumen drum filling machines, and associated equipments, instrumentation and control systems and auxiliaries.

21. All types of injections and Dosing Packages, for Injection or metering or dosing of chemicals, additives, inhibitors, odourisers, oxygen scavengers, blocides, chlorine, polymers, caustic, acids, emulsifiers, antifoams or antifoulants, with their component equipments, like drums, tanks, pumps, instrumentation and control systems, auxiliaries (skidded or otherwise).

22. All types of Pumps, including API or non-API, centrifugal, diaphragm, in-line, jockey, vertical, booster, barrel, gear, Sundyne, screw, ram, reciprocating or submersible types, single stage or multistage types, for petroleum crude or intermediate products or petroleum products and byproducts, water including sea water and boiler feed water, chemicals, slops or sludge services, liquid booster for LPG (cryogenic), with motor or steam turbine or hydraulic turbine or diesel engine drivers, and instrumentation and control systems, auxiliaries, including seals flushes, gear boxes, water cooling harnesses and lube oil consoles.

23. All types of Tanks and Storages, including plate materials, flanges, fasteners, nozzles, fittings and other components for assembly/construction/erection at site, and instrumentations, including relief, breather, and rim vent values, nitrogen blanketing systems, roof drain pipings, rim seals, flame arrestors and automatic tank gauging systems, for oil, hydrocarbon (petroleum crude, products, byproducts, intermediate and blend components), water, chemicals, slops, sludge storage in either cone, fixed, floating, dome or internal floating roof configurations, solids storage in silos, bins or hoppers and LPG/propylene/ethylene/propane/butane storage in spheres, bullets or cryogenic tanks, and instrumentation and control systems.

24. All types of Columns, either supplied separately or together, comprising of grids, screens, distributors, nozzles and their supports/fasteners and accessories, for services like absorption, desorption, stripping, fractionation, distillation, splitting, stabilization, extraction, washing or scrubbing services, and column internals comprising of trays either bubble, jet, multi downcorner (MD), sieve or valve trays, or either random or structured type packings, and their appurtenances, instrumentation and auxiliaries.

25. All types of Vessels and Drums, either supplied separately or together, comprising of shells, heads, internals, grids, screens, demisters, coalescers, boots, distributors, packing and their supports/fasteners and accessories, for storage, separation, reaction, mixing, decoking, degassing, flashing, draining, blow down, desuperheating, drying, sealing, receiving, surge and interface controlling services, and their appurtenances, instrumentation, insulation and auxiliaries.

26. All types of Reactors, either supplied separately or together, comprising of shells, heads, catalysts, support materials, grids, screens, demisters, coalescers, distributors, packings and supports/fasteners and accessories, for carrying out cracking (FCC Reactor and Spent Catalyst Stripper), coking (Coke Drums), visbreaking, hydrotreating, hydro desulphurization,
hydrocracking, catalytic reforming (Platformer), shift, sulphur (Claus), adsorption (CBA, PSA), oxidizing, treating (Merox), regenerating (FCC Regenerator/Combustor), desulphurising reactions, spray and mixing nozzles and their appurtenances, instrumentation and auxiliaries.

27. All types of Instrumentations, including various types of level/pressure/density/temperature/flow instruments, detectors, level/pressure/draft/temperature gauges, capacitance/level/limit, proximity switches, transmitters, annunciators, controllers, converters, transducers, temperature sensor assemblies, load cells, orifice assemblies, rotameters, pitot tubes, venturies, meter runs, control/metering panels, pneumatic/motorised/hydraulic/piston actuators, recorders, solenoid operated valves, transmitters, thermocouples, temperature elements, sight glasses, amplifiers, annubars, barriers / isolators, all types of flow meters, custody transfer meters, meter provers, density meters, electromechanical/magnetic/nuclear/radar/ultrasonic level indicators, weighing and bagging systems and test equipments for testing and calibration of above instruments.

28. All types of Transmitters and Monitors, including electronic transmitters for measurement of level, pressure, flow speed, temperature and weight, and monitoring systems for ambient air, fugitive emissions, pipelines, speed, stack emissions and vibration.

29. All types of Control Equipments, including ball/butterfly/gate/globe/needle/plug/bellow sealed type control valves, shutdown valves, self actuating, solenoid, on/off, fast acting quarter turn, pressure regulating, breather and pressure/vacuum relief valves, pilot operated safety valves, and valves for specialised services, such as catalyst addition systems and lock hopper control systems.

30. All types of Control Hardware and Software Systems, including Distributed Control Systems (DCS), Emergency Shutdown Systems (ESD), Programmable Logic Controllers (PLC), Security and Access Systems, Terminal Automation Systems, Advanced Process Control (APC) Systems with Real Time Optimizer (RTO), Supervisory Control and Date Acquisition (SCADA) Systems, and Refinery Information Management System (RIMS) with operator panels, computers, date loggers, interfaces, relay cabinets, engineering controls, large display screens, microwave transmission and receiver equipments, logic multipoint recorder/multiplexers, and their hardware and software.

31. All types of Fire and Gas Detection Systems, consisting of LEL/fire/smoke/UV/gas/IR/toxic detectors, panels, cables, weather protection housing, junction boxes, detector cards, cabinets, calibration equipments, beacons and lights, and their hardware and software.

32. All types of Pipes, Tubes and Hoses, including cladded, coated, lined, made of carbon steel, low temperature carbon steel, alloy steel, stainless steel, GRP, copper, aluminium HDPE, PP, fibre glass, monel incolloy, titanium or any other materials, and other in seamless or welded construction, for all applications fields joint coating materials, with instrumentation and control systems like pipeline surge relief systems, auxiliaries, painting and insulation.

33. All types of Pipe Fittings, including elbows, connectors, tees, pipe fabrication accessories, spargers, nozzles, plugs, packing glands, rings, flanges, gaskets, supports, pads, manifolds, siphons, shock absorbers, struts, fasteners, mitre/long radius/short radius bends, sockolets, weldolets, spray nozzles, graylock fittings, swagelock/compression fittings, insulating kits, special steam traps, liquid float traps, bellows, flexible hoses, couplings, vent silencers, and speciality items like Teflon sliders, standpipe expansion joints, spring supports/hangers, scraper tees, pipeline and manifolds with valves, cleaning/scraping/monitoring pigs, pig launcher, pig receiver and pig detection system, cathodic protection system with sacrificial anodes and CP monitoring system, with instrumentation and auxiliaries.

34. All types of valves, including ball, butterfly, check, diaphragm, gate, double disc or knife gate,, globe bellow sealed globe, jacketed, plug, through conduit type valves, with manual/gear/motor/hydraulic operations, for oil, water, steam, hydrocarbon, chemical, cryogenic,
subsea, nitrogen blanketing and thermic fluid services, and specialised services valves, like FCC butterfly valves, Cooker switch valves, standpipe slide valves, flue gas divertor valves, pressure reducing station systems, pipeline and manifolds and riser tie-in manifolds.

35. All types of Gaskets and fasteners, including anchor/foundation/structural bolts, flanges, studs, nuts, washers, and metallic/soft/spiral wound gaskets and O-rings.

36. All types of Structural Steels, Materials and Plates including carbon steel/LT carbon steel/alloy steel/stainless steel plates, bars, rolled sections, tubular sections, HYSD bars, dampers, prefabricated tresties, pipe bridges with pre-installed pipes, loading platforms, steel A frames, blast proof doors, steel tubulars, seamless and welded, special steel piles, dolphins, low, medium and high strength steel, fasteners, and special application refractory/copalite/sulphide resistant quick setting cements.

37. All types of ferrous or non-ferrous pre-fabricated/semi-fabricated, Plant Structures, including pipe racks, supporting frames, trestles, pipe bridges with pipes pre-installed and pre-insulated.

38. All types of Analyzers, either on-line or off line, for measurement of H2S, Oxygen, NOX, SOX, CO2, CO, hydrocarbon, dew point, density, conductivity, pH, combustible gases, oil in water, vapour pressure, silica, sodium, distillation, flash point, moisture, viscosity and smoke point, and analyzer sampling systems/cubicles, analyzer houses with sample conditioning systems, sample probes/sensors, tubings, HAVC systems, calibration gases cylinders and Drager tubes.

39. All types of Laboratory Equipments, including sampling, quality control and analytical equipments for testing and measurement of various petroleum crude/products/by products quality parameters, and including sample collection equipments, gas/ion chromatograph, CFR engines for octane and cetana number, pulse NMR, spectrophotometers of different types, distillation equipment systems, analyzer management systems and laboratory information management systems, with instrumentation, auxiliaries, hardware and software.

40. All types of Safety and Fire Fighting Equipments, for safety of personnel and plant and machinery including fire suits, fire monitors, Q.B. bulbs, spray nozzles, ambient air monitors, heat and flame resistant clothings, portable extinguishers, deluge skid systems, explosimeters, rupture discs, fire fighting systems, fire tenders, foam systems with foam storage and monitor, transport and booms, snorkels, sprinkler systems, breathing air apparatus, fire proofing materials for passive fire protection of steel structures and oil spill protection booms, with auxiliaries.

41. All types of Communication Equipments, including cables, bone mikes, frequency synthesizers, meteorological instruments, microwave transmission and receiving equipments, public address systems, intrinsically safe walkie-talkies, UHF/VHF multi-channel communication systems, radio telemetry systems, with remote telemetry units, portable units and PC based master telemetry units and antenna systems.

42. Initial charge of all types of catalysts, deslocants, zeolites, activated carbons, clay molecular sleves, used in refining and processing of petroleum crude, petroleum products and by-products.

43. Software Support Systems, including training simulation systems, electronic documentation systems, CAD stations, date tapes, operation/maintenance/safety manuals, scanners, plotters, printers, software including licenses, specifications, drawings, technical literature, and their hardware and software.

44. Special Maintenance Systems, including hydro-jetting tools, pneumatic torque wrenches, EOT/mobile cranes, hoists, grinders, high pressure cleaning systems, induction bending machines, auto welding machines, various welding equipments like girth welding, vertical flux cord, bottom saw, four-side edge preparation, angle rolls, rolling and levelling machines, sky climbers, hot
tapping machines, bolt tensioners, high pressure test pumps, tube bundles pullers, tube nippers, ultrasonic leak detectors, machine condition monitoring systems and associated sub-assemblies, vibration analysers and computerized alignments systems.

45. Sub-assemblies, tools, accessories, protective coating/paint materials, stores, spares, materials, supplies, consumables for running, repairing or maintenance of the goods specified in this List.

List 14 (See S. No. 411 of the Table)

1) Slip form/fixed form paver finisher for laying concrete pavement
2) Surface dressing equipment (self propelled) (chips spreader)
3) Slurry seal machine for filling up cracks in roads
4) Mobile bridge inspection unit
5) Mechanical broom with blower
6) Toll collection and traffic control equipment
7) Electronic Total station instrument for topographic survey
8) Global Positioning System (GPS) Instrument
9) Stone crushing (cone type) plants
10) Hydraulically operated self propelled piling rig with accessories
11) Hydraulically operated rough terrain self propelled 100 tons crane with telescopic boom
12) Hydraulically operated self propelled soil boring equipment with casing pipes for deep earth anchor
13) Automatic asphalt extraction equipment
14) Fully automatic, hydraulically operated, pre-cast segment moulds
15) Hydraulic gantry crane of 100 tonnes capacity for launching truss
16) Tunnel Excavation & Lining Equipment

List 15 (See S.No. 412 of the Table)

1) Hot mix plant batch type with electronic controls and bag type filter arrangements more than 120 T/hour capacity
2) Electronic paver finisher (with sensor device) for laying bituminous pavement 7m size and above
3) Kerb laying machine
4) Mobile concrete pump placer of 90/120 cu m/hr capacity
5) Skid steer loaders
6) Drilling jumbos, Loaders, Excavators, Shortcrete machine and 3 stage crushers

List 16 (See S. No. 421 of the Table)

1) Telephonic or telegraphic apparatus of the following description namely: -
   (a) Switching apparatus for cellular mobile telephone service
   (b) Base station controllers
   (c) ATM Switches
   (d) Frame Relay Switches
   (e) Ethernet Switches
2) Apparatus for Carrier Current Line System or Digital Line System of the following description namely:-
   (a) HDSL System
   (b) Dense Wave Division Multiplexing(DWDM) System
   (c) Routers
3) Radio communication equipment including VHF, UHF and microwave communication equipment of the following description namely:-
   (a) Base Trans-receivers stations (BTS)
(b) Satellite communication equipment; the following customer premises equipment, namely: -
   (i) Radio with LNA, up converters and down converters
   (ii) Satellite modems
(c) BTS ancillary equipment of the following description namely: -
   (i) Cellular repeaters
   (ii) Amplifiers
   (iii) Wave Guides

4) Network management stations
5) Computers for billing and customer services
6) Short message service hardware
7) Automatic call distribution system
8) Trans coders
9) Test equipment

Note: - Goods specified against item 1(a) is to be imported only by Cellular Mobile Telephone Service Licenc ee s and Universal Access Service Providers

List 17 (See S. No. 424 of the Table)

1) Paging control terminal
2) Transmitter controller
3) Paging transmitter
4) Link transmitter/link repeater, monitor receiver
5) Link receiver
6) N+1 Arbitrators for the above, hot standby panel
7) Com biners
8) Automatic monitoring system
9) Network management & control system
10) Integrated ACD/OAP system
11) Isolators
12) Cavity filters
13) Mult couplers
14) Directional power sensors
15) Communication analysers
16) Radio communication test set up, spectrum analyser, field strength meter
17) POCSAG or FLEX encoders
18) Global positioning system
19) Simul cast controller
20) Automatic call distribution equipment/system

List 18 (See S. No 425 of Table)

1) Controller (Dispatch) of the following description namely: -
   (a) Network Controller, Master Controller
   (b) Line Conditioner for controller
   (c) Computer for Network Management and Control System, System Watch
   (d) Processor Controller Frame, Shelves
   (e) Network Interface Module
   (f) Voice Tone Module
   (g) Dispatch Application Processor
   (h) Metro Packet Switch
   (i) Digital Cross Connect Switch
(j) Advance Packet Duplicator
(k) Building Integration Timing System

2) Telephonic or telegraphic apparatus of the following description, namely:-
   Base Station Controllers

3) Radio Communication equipment including VHF, UHF and Microwave communication equipment of the following description, namely:-
   Base Transceivers Stations (BTS)

4) Trunked Repeaters (multiple repeaters required operations)-
   (a) Repeaters, 350/400/800Mh, 20-100 Watts
   (b) Line Interface Module
   (c) Repeater Programming kit and cable
   (d) Extender Card, extender cable
   (e) Repeater Module Packing kit

5) Antenna System equipment
   (a) Tower top pre-amplifier
   (b) Bi-directional amplifier

6) Voting Equipment
   (a) Voter Cable
   (b) Audio Revert Option Kit
   (c) Receiver decoder module
   (d) SMC main site RDM
   (e) Receiver Voter Module
   (f) Remote Multiplexer Module
   (g) Voter Diagnostic Module
   (h) RDM Test Cable
   (i) Satellite Power Supply
   (j) Central demix Module
   (k) Voter Shell Assembly

7) Field Programming kit-
   (a) Radio Interface Box (RIB)
   (b) RIB to Repeater Cable

8) Computer for billing and customer services
9) Short Message Service Hardware
10) Automatic Call Distribution System
11) Transcoders
12) Test equipment
13) Mobile Switching Office (MSO)

List 19 (See S. No. 426 of the Table)

(1) Micromanipulators
(2) Molecular beam expitaxy system (MBE system)
(3) Chemical vapour deposition (CVD) system - Low pressure CVD (LP CVD) - Metal organic CVD (MO CVD)
(4) High pressure oxidation systems
(5) Lithography systems
(6) Direct step on wafers / steppers
(7) X-ray lithography systems
(8) E-Beam mask making system
(9) E-Beam direct write system  
(10) Mask aligners  
(11) Mask inspection systems (comparators)  
(12) Wafer scribe or Wafer slicer or Wafer sawing machine or Wafer fractures or any combination thereof  
(13) Die bonders or wire bonders or combination thereof  
(14) Wafer sawing machine  
(15) Leak detection system  
(16) Clean room air showers  
(17) Automatic encapsulation system, Automatic marking / branding machine  
(18) Clean room laminar flow air handling system  
(19) Ultra clean room equipment  
(20) Ultra high purity demineralised water treatment plant  
(21) Hydrogen, Oxygen and Nitrogen gas generators and accessories for producing high purity process gases for semiconductor wafer/device manufacture  
(22) Automatic lead frame loaders for semiconductor devices  
(23) Mercury probing apparatus and accessories for measuring oxide purity and carrier concentration of semiconductor wafers  
(24) Mass Flow Controllers (MFC) and Source Vaporiser for various process gases used in semiconductor wafer processing  
(25) RF Generator for Epitaxial Reactors heating  
(26) Parts of RF Generator  
(27) Equipment used for quality control namely Burn-in Systems, moisture monitors and parts thereof  
(28) Tools for Moulding, Cutting, Trimming operations used in the semiconductors manufacture  
(29) Apparatus for the measurement of dynamic electrical parameters of Semiconductor wafer devices  
(30) Apparatus for measuring physical parameters of junction in semiconductor wafer  
(31) Automatic trim and form/die equipment for semiconductor devices  
(32) Electro polished SS pipes, Swagelok fittings, nupro bellows valves, manual shut-off valves, non-return valves, high purity gas and chemical filters  
(33) Optical pyrometer for measuring infra-red radiated temperature  
(34) Gas Chromatograph/Analyzer for analysing purity of process gases  
(35) Toxic gas monitors and Alarms  
(36) Milli-Volt generator for temperature profiling of diffusion furnace used in semiconductor industry  
(37) Curve Tracer for measurement of dynamic electrical parameters of semiconductor wafers/devices  
(38) XRP Tester for inspection of the Moulded / Encapsulated devices for finding out the defects
54) Trace Moisture Analyzer / Dew point analyser for measuring moisture contents in PPMS
55) UV light intensity measurement apparatus in semiconductor manufacture
56) Critical Dimension measurement system for Mask making

List 20 (See S. No. 427 of the Table)

1. Ferrite parts including memory cores and ferrite magnets
2. Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC
3. Connectors
4. Microphones /Microphone cartridges
5. Relays of contact rating upto 7 amperes
6. Microwave passive parts
7. (i) Saw filters (ii) Ceramic filter/trap (iii) Delay lines (iv) CRT socket (v) Spark gap
8. Fibre optics and other optoelectronic parts and devices namely, Couplers, Attenuators, Connectors, Splicers, Multiplexers and Demultiplexers
9. Passive optical parts, namely, Microlens and splitters, Micropositioners, Optical filters and gratings and Phase plates
10. Special purpose optical fibres, namely, polarisation holding fibres, plastic fibres and large core fibres

List 21 (See S.No. 430 of the Table)

1) Cell cultivation devices, namely, roller bottle systems and spinner flasks
2) CO₂ incubator
3) DNA/Oligonucleotides Synthesizers
4) Electrophoresis system – (Protein & DNA; 2D)
5) ELISA Reader
6) ELISA Washer
7) Fluorimeters
8) Low Temperature Freezers (minus 70 degrees and less)
9) Spectrophotometers (including Nuclear Magnetic Resonance Spectrometers)
10) Cartridges and membranes for ultra-filtration, micro-filtration, reverse osmosis, sterile filtration and viral removal
11) Cell cultivation devices like roller bottle systems, spinner flasks etc
12) Centrifuges-tubular, explosion proof, disk stack
13) DNA/Oligonucleotides Synthesizers and DNA Analysers
14) Electrophoresis system (protein and DNA; 2D)
15) ELISA washer
16) Fluorimeter
17) LC-MS machines
18) Low temperature freezers (minus 70 degree centigrade and less)
19) Micro-array equipment including scanners, micro-fluidics station, arrayers, bio-analysers, micro-array chips and bio-chips
20) Proteomic Analysers and proteomic lab Systems
21) Flow Cytometer/FACs
22) Protein Purification System
23) Gel Documentation System
24) Enzyme linked immuno SPOT (Elispot) Reader System

List 22 (See S. No. 430 of the Table)
1) UV/Visible spectrophotometer, either with PDA and/or kinetics measurement and low bandwidth
2) Preparative chromatographic system
3) Chiral columns and other HPLC columns for specific application
4) X-ray diffraction equipment
5) Capillary electrophoresis
6) Robotic sample processing system
7) Particle size analysers, laser diffraction, lights scattering and photocorrelation spectroscopy types
8) Atomic absorption Spectrophotometer
9) Tensiometer
10) Moisture balance
11) Elemental analyser
12) High Precision Auto titrator
13) TOC Analyser
14) Ion Chromatograph
15) Spectrofluorimeter Luminescence meter
16) Parenteral particle counting system
17) Particle shape analyser
18) FT-NIR Spectrophotometer
19) FT-Raman Spectrophotometer
20) Spectropolarimeter
21) Adsorption gas apparatus
22) Freezing point apparatus
23) Hot stage microscope
24) Osmometer
25) Porosity analyser
26) Sample preparation instrument
27) Automated sampling devices
28) Surface area analyser
29) Multiple organic synthesizer
30) Focussed Microwave oven for ortoanic synthesis
31) Immersion cooling probe for 100 °C
32) High Pressure hydrogenator
33) Gas generators
34) Automated dissolution test apparatus, including robotics
35) Stability chambers conforming to ICH guidelines
36) Rotational visco meter and Rheometer
37) Assembly for lontophoresis studies
38) Ultra filtration equipment
39) Diffusion cell apparatus
40) Densitometer
41) Sustained release apparatus
42) Suppository testing device
43) Zeta potential analyser
44) Ultracentrifuge
45) Inverted microscope with fluorescence microscopy and photographic attachments
46) Transilluminator
47) Moodular protein electrophoresis apparatus (1D/2D),
48) Nucleic acid sequencer
49) Imaging densitometer
50) Fast-protein Liquid Chromatography
51) U.V. Crosslinker
52) Probe Sonicator
53) Sintillation counters (Y and B)
54) CO₂ incubator
55) Incubator shakedr for bacterial culture
56) Polymerase chain reaction machine
57) Cell harvestor
58) Speed Vac
59) Hybridizing oven
60) Protein sequencer
61) Confocal microscope
62) Capillary electrophoresis
63) Electroporator
64) Scanning electron microscope
65) Amino acid analyser
66) Peptide synthesizer
67) Phosphor imager
68) Fluorescence activated cell sorter
69) ELISA reader
70) Fermenter
71) Spray drier
72) Protein purification set up
73) Stimulator
74) Two channel organ bath (with two channel recorder accessories) (a) Isotonic transducer (b) Isometric transducer (c) Pressure transducer
75) Plethysmometer
76) Blood pressure monitor
77) Blood pressure manual scanner
78) Auto analyser
79) Biofuge
80) Passive avoidance apparatus with controller
81) Auto stainer
82) Microtome
83) Cell harvestor
84) Tissue embedding machine
85) 4 channel auto track system
86) Blood cell counter
87) Blood flow meter
88) Stereotaxic microscope
89) Microdialysis (pull-push counter)
90) Radiotelemetric monitoring system
91) High speed refrigerated research centrifuge
92) pH meter (3 decimal reading)
93) Microscope phase contrast
94) Microscope polarizing
95) Vacuum rotary evaporators with digital display and control, different sizes
96) Freeze drier (Lyophilizer)
97) Precision pipetting devises
98) Refrigerated bath
99) Low temperature circulatory bath (-33°C)
100) Magnetic stirrer with precision temperature control and digital display
101) Thermostatic blocks (Dry bath) with or without magnetic stirring facility

LIST 23 (SEE S.NO. 431 of the Table)

1) Aminoacid Analyser
2) Analytical Balances
3) Anemometers
4) Anesthesia Equipment
5) Atomic Absorption spectrophotometer
6) Atomiser
7) Attrition Measurement Equipment
8) Auto Analyser clinical chemistry
9) Auto Ignition test apparatus.
10) Auto radiography equipment
11) Auto titrator
12) Automatic cover slipper
13) Automatic slide stainer
14) Automatic tissue processor
15) Ball tube distillation apparatus
16) Basic Glove Boxes
17) Basic Orbital and Horizontal Shakers
18) Biolistic (Gene gun)
19) Biological Oxidiser
20) Biopsy punches
21) Blood Cell Counter
22) Blood flow Meter
23) Blood sampling equipments
24) Body composition analysis equipment
25) Bottom Top Dispenser
26) Brookfield viscometer
27) Butane fuel microtorches
28) Cardiac monitors
29) Cell lines
30) Centrifuges and Ultra Centrifuge
31) Chilling incubators
32) Coating Apparatus
33) Crusher (tissue)
34) Crystal/freezeing microtone and Ulramicrotone
35) Densitometer
36) Differential Scanning Calorimeter
37) Digital Boiling point/melting point/Freezing point apparatus
38) Digital Cameras
39) Digital pH meter
40) Digital Stroboscope
41) Digital Temperature
42) Controllers
43) Digital theremometer for recording body temperature of experimental animals
44) Direct insertion probe
45) Disintegration Test Machine
46) Dissolved oxygen Meter
47) Dry ice makers
48) Dust generator and measurement apparatus
49) Dyno Mill
50) Electronic Top Loading Balance
51) Electrophoresis unit
52) Electroporator
53) Elemental analyser
54) Elisa reader Monoclonal antibody production equipment
55) Encapsulation equipment
56) Flame photometer
57) Flash point apparatus
58) Flask Chromatographic system
59) Fluid Bed Drier lab model
60) focused Microwave oven for organic synthesis
61) Freeze drier
62) Freezing point apparatus
63) Freezing rack for metabolic cages
64) Gas Detectors with masks, cartridges gas monitors
65) Gel Dryer and Gel documentation and analysis system
66) Granulator-laboratory granulator
67) Plant Growth chambers
68) Health monitoring equipment
69) Heart monitors for dogs and higher animals
70) High vacuum pumps
71) High pressure autoclave
72) High pressure hydrogenerator
73) High pressure reactor-Autoclave
74) High speed refrigerated research centrifuge
75) High throughput organic synthesizer, High throughput biological screening equipment
76) Hybridizing oven
77) Image Analyzer and Imaging Densitometer
78) Implantable Plant
79) Incubators
80) Inductive coupling plasma equipment
81) Infrared temperature sectos
82) Inhalation chambers with accessories.
83) Inverted microscope with fluoresence microscopy with photographic attachment
84) Laser particle size analyzer, Particle shape analyzer, Surface area analyzer
85) Liquid scintillation counter
86) Low Temperature Circulation Bath
87) Micro and Micro soxlet extractors
88) Microscope and Microtome blades disposable
89) Reaction colorimeter
90) Otoscopes
91) Peristaltic pumps
92) Phototachometer
93) Polorimeter
94) Porometer and Porosity analyzer
95) Potentiometer
96) Precision vacuum contractor
97) Probe sonicator
98) Protein purification machine
99) Radiodetector, radiimmunoassay equipment, Gamma counter for hormonal assay
100) Refractometer and Rotary evaporators
101) Rheometer
102) Rotary microtomes, Rotary evaporators
103) Silverson homogeniser
104) Spectrofluorimeter Luminescence meter
105) Spheriodizer
106) Spinning band distillation apparatus
107) Spray drier
108) Submersible Magnetic Stirrer
109) Super critical fluid chromatography systems
110) Sustained release apparatus
111) Syringes
112) Tattooing instrument
113) Tintometer
114) Tissue embedder
115) Transilluminator
116) Zeta potential analyzer
117) Ultrasonic cleaners
118) Oscilloscope
119) Ultrafiltration equipment

List 24 (See S. No. 432 of the Table)

1) Singeing machine
2) Fabric reversing machine
3) Yarn drying machine
4) Volumetric/Gravimetric measurement liquid chemical station
5) Lab dye preparation machine
6) Lab infra Red Drying Machine
7) Continuous weight reduction machinery through microwave technique
8) Kier decatising/continuous decatising machine
9) Solvent scouring machine
10) Blanket Fringing Machine
11) Raising/Brushing Machine
12) Circular Knitting Machine
13) Industrial Sewing machine
14) Single needle bed drop feed lockstitch machine
15) Single needle lockstitch flat bed machine
16) Single needle flat bed drop feed lockstitch machine with speed more than 3500 stitches per minute
17) High speed twin needle feed lockstitch machine
18) High speed two needle lockstitch machine
19) Computerised multineedle lockstitch/chainstitch machine
20) Single needle lockstitch machine with built in trimmer
21) Blind stitch machine of various models
22) Single needle drop feed chainstitch machine
23) Two needle chainstitch or lockstitch machine
24) Chainstitch overedging machine
25) Two or three needle chainstitch machine
26) Two thread chainstitch for high speed seaming and banding operation with gear driven pulled feed/compound feed of speed 3500 stitches per minute and above.
27) Safety stitch machine
28) Power driven flat bed knitting machine
29) Computerised flat bed knitting machine
30) Power operated flat lock/overlock machine
31) Linking machine
32) Loop making machine
33) Power driven socks knitting/gloves knitting machine
34) Whole garment making machine (knitted)
35) Plain stitching machine with more than 3500 stitches per minute
36) Computerised plain stitching machine with more than 3500 stitches per minute
37) High speed needle feed two needle flat bed industrial sewing machine
38) Sewing machine zig-zag flat bed
39) High speed multiple needle sewing machine
40) Class feed of the arm industrial sewing machine
41) Button hole sewing machine
42) Button stitch sewing machine
43) Elastic inserting machine (on a variety of garments)
44) Belt attaching machine
45) Zip attaching machine
46) Bar tacking machine
47) Hemstitch machine
48) Smoking machine
49) Power driven cloth cutting machine.
50) Band knife cutting machine
51) Collar turning and blocking machine and cuff turning and blocking machine.
52) Cuff press
53) New automatic collar turning machine
54) Automatic pocket welt sewing machine or Automatic pocket welting machine
55) Pocket creasing machine
56) Embroidery machine with 10 heads and above
57) Computerised embroidery machine
58) Printing and curing machine
59) Quilting machine
60) Snap fasterns fixing machine and/or siwa thereof
61) Thread cleaning machine
62) Steam Press
63) Portable boiler for steam press
64) Steam Cabinet
65) Vaccum table
66) Fusing press
67) Dry to Dry cleaning machine
68) Stain/spot removing machine/gun
69) Automatic 25-needle shirring/smoking machine
70) Shirt folding machine
71) Form finisher
72) Collar contour trimmer
73) Spreading machine
74) Shoulder pad attaching machine
75) Shrinkage controlling machines for knitting fabrics
76) Loopdrivers for tubular knitted fabrics
77) Mercerising machines for tubular knitted fabrics
78) Singeing machines for tubular fabrics
79) Pile cutting machines for knitted fabrics
80) Rotating edging machine for fabric rolls
81) Conveyors for garments
82) Garment Calendering machine
83) Tie making machines
84) Labelling machines
85) Laying and cutting machines
86) Button and Rivet fixing machine and/or dies thereof
87) Weft straightening and calendering machine
88) Slit Opening Machine
89) Lab Yarn dyeing machine
90) Lab dyeing machine
91) Lab pressing machine
92) Automatic cone winding machine with yarn splicer and auto doffing system
93) Drawing in machine
94) Computer aided design system
95) Fully automatic grey fabric inspection machines with roll to roll winding having microprocessor recorder
96) Colour matching computer
97) High speed Intersecting Rotary/Chain/Pin Drawing Sets/Gill Boxes
98) Rectilinear Combs
99) Draw Frame/Roving Frame/Automatic Rubbing Frame/Bobbiners/Finishers, for use in woollen textile industry
100) Ring frames from 60 MM Ring Dia and above, for use in woollen textile industry
101) Ring Frames with Siro Spinning attachment / Auto Doffers having maximum 75 MM Ring Dia, for use in woollen textile industry
102) Shearing, polishing and cropping machines
103) Step cleaner
104) Flax hackling machine
105) Drawing machine for Flax
106) Roving machine for Flax
107) Wet ring frame for Flax
108) Auto winding machine for Flax
109) Continuous spinning machines for Viscose Filament Yarn.
110) Digital electronic frequency inverters for spinning machines including control boards
111) Finishing oil metering pumps with relevant feed system
112) Metering gear pumps for Viscose
113) Portable systems for injection of pigments for viscose dope complete with stirred vessel, metering pumps, instruments and control panel
114) Precious metal spinnerettes including distribution plates (pre-spinnerette)
115) Spin bath degassing plant by flash evaporation
116) Spin bath backwash filtration system with candle filters
117) Continuous dissolving and homogenising system for viscose preparation
118) Contidisk filters for viscose
119) Spinbath heat exchanger in graphite

List 25 (See S.No. 432 of the Table)

1) Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities
2) Combined contipress/decatising machine
3) Effluent treatment unit with automatic sensing devices, automatic controlled chemical dosing, dissolved air floatation (DAF), reverse osmosis, sludge dewatering, decanters, ultrafilters, vacuum filters to deliver water for reuse
5) Fully fashioned high speed knitting machine
6) Computerised Pattern maker/ Pattern grading/marker
7) Computerised embroidery pattern- making machine with plotter
8) High Speed Warping machine with yarn tensioning, pneumatic suction devices and accessories
9) Shuttleless loom (air jet, water jet, rapier and projectile and narrow width high speed needle)
10) Beam knotting machine
11) Auto control type humidification plant
12) Carding Sets, for use in woollen textile industry
13) Yarn/Fabric mercerising machine
14) Continuous bleaching plant
15) Wet fabric spreading and squeezing machine
16) Relax drum/conveyor drying machine
   (i) Drying range
   (ii) Float dryer
   (iii) Loop dryer
   (iv) Drum dryer
   (v) Jet dryer
   (vi) Rapid dryer
17) Compacting Machine
18) Computer controlled HTHP yarn dyeing machine
19) Soft package winders (dye package winders)
20) Automatic dye weighing and dispensing system
21) Open width Tubular inspection machine
22) Fastness testing equipment
23) Shrinkage testing equipment
24) Indigo dyeing range with/without sizing plant
25) Computer colour matching equipment
26) High speed computer control padding mangle
27) Powder dot coating machine
28) Laser engraver or inkjet engraver
29) Pre-shrinking range for flat and Knitted goods
30) Knit-tubular mercerising or bleaching-cum-mercerising machine
31) Auto flame controlled, width controlled singeing machine for flat and Knitted fabrics
32) Milling and scouring machine
33) Shearing and Polishing machine
34) Kier Decatising/Decatising machine
35) Combined Contripress / Decatising machine
36) Auto fabric detwister
37) Rotary/Flat bed screen printing machine
38) Curing/Polymerising machine
39) Continuous rope/open width washing machine
40) Open width continuous dyeing range
41) Soft flow dyeing machine
42) Jet dyeing machine

List 26 (see S. No 434 of Table)

1) Automatic reeling machinery for reeling of silk consisting of continuous hot air drier(conveyor type), continuous cocoon boiling machine(conveyor type) and automatic reeling machine with re-reeling
2) Silk weaving and twisting machines consisting of hank-to-bobbin cone winders, silk doubling machine, and Electronic jacquard weft knitting machine
3) Arm dyeing machine for hank degumming dyeing
4) Hank dryers (continuous type)
5) Silk felt calender
6) Clip stenter
7) Silk calender
8) Silk decasting machine
9) Overflow machine for silk fabric dyeing
10) Cone-chees degumming and dyeing machine
11) Beam dyeing machine for silk fabric
12) Semi-automatic screen printing machine
13) Loop agers
14) Design studio equipment
15) Colour kitchen equipment
16) Colour matching computer

List 27 (See S.No.439 of the Table)

1) Air blast dust removing machine
2) All types of staking machines except slocum (slow combing process)
3) Automatic Drying machine
4) Automatic Lacing machine
5) Automatic Leather Perforating and/or Punching machine
6) Automatic Lock-Stitching Cylinder Bed Bartacker
7) Automatic machine to control, to slant and to glue leather straps
8) Automatic Milling machine
9) Automatic Milling-Boring Machine
10) Automatic or semi-automatic hydraulic press (750 tonnes or more)
11) Automatic Padding machine
12) Automatic Spraying machine
13) Automatic Tacks - Reinforce machine
14) Automatic Work Unit for assembling the complete Insole
15) Back Part Moulding machine
16) Band-saw with or without Flier
17) Bandknife Splitting machine
18) Belt Punching and cutting machine
19) Bobbin machine with counter
20) Boot leg ironing machine
21) Bottom Leather Grain Crack Tester
22) Bottom roughing and/or scouring machine
23) Box Stamping machine
24) Buckle Stapling machine
25) Button Hole (Eyelets end) machine
26) Button Sewing machine
27) Button stitch / Sewing machine
28) Cementing or Glueing machine
29) Cementing machine and cementing gun
30) Chain Slotting machine
31) Channel Closing machine
32) Channelling and Grooving machine
33) Clicking Board levelling/planing machine
34) Clicking machine/cutting press
35) Clicking Machine Hydraulic (Bottom)
36) Coloriometer
37) Column Boring machine
38) Computerised Sewing Machine
39) Computerised Skiving machine
40) Conveyor system including conveyors for heat setting, cold setting, drying and reactivating and sterilizing of footwear with or without vacuum
41) Counter Cementing Machine
42) Counter Moulding machine
43) Counter Tightening machine
44) Coupling and edge pre- trimming machine
45) Crimping machine
46) Crumpling and embossing machine
47) Curtain coating machine
48) Cylinder Bed Sewing machine
49) Die Bending machine
50) Double Band Cleaning machine
51) Dust removing machine- pneumatic/hydraulic
52) Dyeing machine
53) Edge buffing machine
54) Edge Inking machine
55) Edge Pre-Trimming machine
56) Edge Setting machine
57) Edge Trimming machine
58) Elastic inserting machine on variety of garments
59) Electrical machine for cutting and slanting straps
60) Electro pneumatic weaving machine for leather
61) Electronic skin assessor
62) Embossing Plates for Press for leather printing
63) Engraved rollers for Press for leather printing
64) Evening and Roughing machine for Soles and Insolces
65) Fibre Board Flexing machine
66) Fine Turn machines for Lasts
67) Finish Sheet Resistance Tester
68) Finishing Machine for Lasts
69) Fixed Head/Travailing Head Clicking Cutting machine
70) Flat Bed Double Needle Sewing machine
71) Flat Bed Single Needle Industrial Sewing machine with or without trimer
72) Folding machine for brief cases and other leather products
73) Folding machine for sides for Brief Case
74) Forepart conditioning machine
75) Frame Fixing/Frame Folding machine
76) Fusing presses
77) Halogen and Adhesive/film Application machine
78) Hand Operated Press for Inserting Perforation Tubes and Prickers
79) Heat Setting plant
80) Heat transfer press
81) Heel and sole Brushing machine
82) Heel and Sole Buffing machine
83) Heel Attaching machine
84) Heel Breast Cementing machine
85) Heel breast roughing machine
86) Heel Breasting machine
87) Heel Building machine
88) Heel Covering machine
89) Heel Molder Flanger
90) Heel Nailing machine
91) Heel profiling machine
92) Heel seat and side lasting machines
93) Heel Seat Cement Lasting machine
94) Heel Trimming / pretrimming / Cupping or combined machine
95) High Speed Corner Stitching machine
96) Hole punching machine
97) Hot Melt Applicators
98) Humidifier for Uppers
99) Hydraulic / Pneumatic samooying and /or setting machine
100) Hydraulic automatic plating ironing machine
101) Hydraulic Bending machine
102) Hydraulic Fleshing machine
103) Hydraulic Ironing and Embossing Press
104) Hydraulic Scudding machine
105) Hydraulic Setting machine
106) Hydraulic Shaving machine
107) Hydraulic Shearing machine
108) Hydraulic Splitting machine
109) Hydraulic Sulphide applicator
110) Injection Moulding of PVC/TPR/EVA Soles, Inserts and Half Soles
111) Injection Moulding press to produce Plastic shoe Lasts
112) Insole Attaching machine
113) Insole Backpart Stiffener Tester
114) Insole Bevelling machine
115) Insole Covering machine
116) Insole moulding machine
117) Ironing and Conditioning machine including chill setter machine
118) Kamborian Lasting machine
119) Knife Grinding machine
120) Knife making equipment for cold steel and forged steel
121) Label stitching machine
122) Last Turning machine
123) Lastometer
124) Leather buffing machine
125) Leather cover cutting machine for Heels
126) Leather Polishing machine
127) Leather rolling machine
128) Lining roughing machine
129) Lining Trimming machine
130) Loop closing machine
131) Loose / Nailing machine
132) Manual loop cutter
133) Mckay Stitching machine
134) Milling machine with or without polishing for uppers or leather goods
135) Moccasin Lining Trimming machine
136) Moccasin Preforming machine
137) Motorised hides and skins stamping machine
138) Moulds for rubber sole direct vulcanising press and PVC direct injection soling machine
139) Multiple Row Upper Chain Stitching machine i.e. 3 Rows and above
140) Three Needles for Small Arm Cylinder machine for Multiple Row Stitching
141) Outsole Stitching machine
142) Paste drying unit
143) Pattern binding machine
144) Pattern corner cutting and binding machine
145) Pattern Grading machine
146) Pattern making machine
147) Pattern Perforator
148) Pattern Plan
149) Pattern scanner
150) Pattern Scanning machine
151) Piping making machine with trimming and embellishment fixing machines
152) Plan Computer Controlled Nesting System
153) Pneumatic Broaching machine
154) Pneumatic control moulder machine for buckles
155) Pneumatic fusing machine for ironing fusible interlining
156) Polishing machine
157) Polyshanking machine
158) Polyurethane / PVC / TPR and EVA Sole, Insole, Heel, Heel Tip Injection Moulding machine (single or multiple station)
159) Fore part lasting machine
160) Post Bed Double Needle Sewing machine
161) Post Bed Single Needle Sewing machine
162) Post Bed Single Needle under Edge Trimming
163) Pounding or beating or ironing machine or combination of such machines
164) Pre-lasting conditioner
165) Preparing and polishing machine
166) Pulling Over and Cement Lasting machine
167) Pulling Over Machine

www.taxguru.in
168) Punches for model room
169) Punches of all varieties
170) Punching and / or eyeletting machine
171) PVC/PU/EVA direct injection soling machine (DIP construction)
172) Quilting machine
173) Raised Cord Sewing machine
174) Reactivating Plant for Shoe and Soles
175) Recessing and Roughing Soles machine
176) Recessing Welt machine
177) Rotary Collection Unit
178) Rotary Pigment Coating machine
179) Rotary Printing machine
180) Rough Turn machine for lasts
181) Roughing machine for Plastic Blocks
182) Roughing machinery for upper or soles or insoles
183) Rubber sole direct vulcanising press (DVP construction)
184) Satra Plan and Knife search
185) Scissors type and nibbling type machines for plates
186) Scouring and Blending machine
187) Screwing machine
188) Seam Ironing machine
189) Sectioning machine
190) Sewing machine Cylinder Bed
191) Sewing Machine for Ruffled Work and Genuine Mocassin
192) Sewing Machine Zig Zag Flat Bed
193) Shank / Sole / Counter reducing machine
194) Shank Rivetting machine
195) Shears for cutting pattern
196) Shears for Iron Bars
197) Side Lasting machine
198) Sidewall Roughing machine
199) Skiving machine
200) Slike Fastener Fatigue Tester
201) Snap fasteners fixing machine with or without dies therefor
202) Sole / Heel / Seat Roughing machine
203) Sole Edge Recessing / Shaping machine
204) Sole Levelling machine
205) Sole Stamping / Embossing machine
206) Soling Material Abrasion machine
207) Spiral Cutting machine/ Cutting Press
208) Spray Booths
209) Stamping machine for Upper / Lining / Socks
210) Steam Toe Press
211) Stitch Marking machine
212) Strap / Strip Cutting machine
213) Strap Folding machine
214) Stretching and drying machine with or without conveyor and toggles
215) String Lasting machine
216) Strobel type stitching machine
217) Studs Attaching machine
218) Suit Case Stitching machine
219) Tack heel seat lasting machine
220) Tack Lasting machine
221) Tack Side lasting machine
222) Tanning and colouring drums
223) Taping and/or seam rubbing machine
225) Thermo cementing and folding machine
226) Toe Cap Applicator Thermoplastics
227) Top Lift Slugging machine
228) Transfer Arm
229) Trimming/milling machine with or without polishing device
230) Twin Needle, needle feedlock stitch sewing machine
231) Sole Attaching machine, single or multiple station, pneumatic or hydraulic
232) Two Needle Lock Stitching machine
233) Unlasting machine
234) Upper Cementing machine
235) Upper Edge Inking machine
236) Upper Embossing machine
237) Upper Folding machine
238) Upper Forming machine
239) Upper Perforating machine
240) Upper Reinforcing machine
241) Upper Seam Rubbing / Beating machine
242) Vacuum Drying machine
243) Vacuum forming machine for last with vacuum pump
244) Vice for holding pattern
245) Vision Lasting System for Toe Lasting machine
246) Vulcanizing Press
247) Welt (Rand) Attaching machine
248) Aquamix for use in Tanning industry
249) Prodomix for use in Tanning industry
250) Microtang / Computan for use in Tanning industry
251) Pneumatic press for engraving and marking
252) Pneumatic staple gun for stapling insoles, heels and uppers
253) Stapling machine for bows to uppers on leather shoes
254) Lighting assessment cabinet (for checking colour under different light conditions)
255) CAD/CAM equipment for shoe designing and pattern engineering including software
256) Bias tape cutting machine
257) Spiking machine
258) Airhood with grinder
259) Sock liner press
260) Box folding machine
261) Outsole plates
262) Dust collector and exhaust systems
263) Shoe box making machine
264) Splitting machine (fitted with electronic and computer devices, etc.)
265) Moulds for footwear
266) Colouring/painting machines for soles and heels
267) High frequency welding/cutting machines for uppers and insoles
Degreasing/ cleaning machine for polyurethane soles

Strap fitting machine

R P box strapping machine

Dies for canvas shoes

Dies for soles and straps for footwear

Automatic button studs attaching machine for safety boot uppers;

Automatic dust removing machine for footwear or injection moulds;

Automatic loading system for belts;

Automatic loops cutter for belts;

Belt ends cutting and holes punching machine, single or double stations, with or without stamping machine;

Belts stamping and numbering machine;

Brushing machine;

Decorative pins, nails and other fittings fixing machines

Drying and inking machines for belts and leather goods

Embossing machines, all types

Forepart lasting machine

High Frequency embossing machines for uppers, Soles, Socks

Hot Glazing machine for belts and leather goods with or without polishing

Laminating machine of straps for belts

Laser designing and cutting machines

Rivetting machines with tools for leather industry

Snap Fasteners fixing machines

Stacking machine for belts

Top Line Forming Machine

Ultrasonic Designs embossing and transfer application machine

List 28 (See S.No.475 of the Table)

1) Scramblers
2) Descramblers
3) Encoders
4) Decoders
5) Jammers
6) Network firewalls
7) Network sniffers, scanners and monitoring systems
8) Probes for data monitoring
9) SMS and MMS monitoring systems

List 29 (See S. No.478 of the Table)

A. Wireless Apparatus and accessories–
   (1) HF, VHF, or UHF trans-receiver (combination of transmitter and receiver) meant for amateur frequencies with accessories in assembled or kit form
   (2) VHF/VHF or VHF/UHF Repeater (combination of transmitter and receiver) meant for amateur frequencies with accessories in assembled or kit form
   (3) Transvertor for amateur frequencies in assembled or kit form
   (4) Grid Dip Oscillator, Radio Frequency Interference Filter, Balun Transformer, SWR bridge or reflectometer, Morse reader or Noise bridge
   (5) Antenna with or without feeders/Antenna rotators for amateur frequencies
   (6) Digital Frequency counter (upto 600 MHz) with accessories

B. Parts–
   (1) Transistors, diodes, integrated circuits/ chips, thermionic valves or vaccum tubes
   (2) Toroidal cores, quartz crystals, relays, rotatory switches, ferrite beads
(3) Variable condensers, air- dielectric type
(4) Precision capacitors (fixed type) value(s) between 1pF to 5000 pF
(5) Spare nicad cells or pack, as required or used with thermionic valves or vacuum tubes
or toroidal cores (in the case of hand held transreceiver)
(6) Slow motion tuning mechanism with or without dials.

List 30 (See S. No. 578 of the Table)

A. (1) Braille writers and braille writing instruments
(2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli,
Braille Erasers
(3) Canes, Electronic aids like the Sonic Guide
(4) Optical, Environmental Sensors
(5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or
Braille calculator
(6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille
Protractors, Scales, Compasses and Spar Wheels
(7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge
blocks Levels, Rules, Rulers and Yardsticks
(8) Drafting, Drawing aids, tactile displays
(9) Specially adapted clocks and watches

B. (1) Orthopaedic appliances falling under heading No.90.21 of the First Schedule
(2) Wheel chairs falling under heading No. 87.13 of the First Schedule

C. Artificial electronic larynx and spares thereof

D. Artificial electronic ear (Cochlear implant)

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
(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
appliances 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

List 31 (See S. No. 598 of the Table)

1) Parbati-II, Himachal Pradesh - 4x200=800 MW (NHPC)
2) Teesta- V, Sikkim - 3x170=510 MW (NHPC)
3) Sipat-II, Chhattisgarh - 2x500=1000 MW (NTPC)
4) Vindhyachal-III, Madhya Pradesh - 2x500=1000 MW (NTPC)
5) Talcher-II, Orissa - 4x500=2000 MW (NTPC)
6) Rihand-II, Uttar Pradesh - 2x500=1000 MW (NTPC)
7) Sipat-I, Chhattisgarh - 3x660=1980 MW (NTPC)
8) Kahalgaon-II Phase-I & II Bihar - 3x500=1500 MW (NTPC)
9) Barh, Bihar - 3x660=1980 MW (NTPC)
10) Koldam, Himachal Pradesh - 4x200=800 MW (NTPC)
11) Tuticorin, Tamil Nadu - 2x500=1000 MW (NLC)
12) Parbati-III, Himachal Pradesh - 4x130=520 MW (NHPC)
13) Jhanor Gandhar CCPP, Gujarat - 2x650=1300 MW (NTPC)
14) Kawas CCPP-II, Gujarat - 2x650=1300 MW (NTPC)
15) RGPL, Maharashtra - 2150 MW (JV of NTPC/ GAIL/ Govt. of Maharashtra)
16) Tapovan Vishnugad HEP, Himachal Pradesh - 4x130=520 MW (NTPC)
17) Simhadri- II, Andhra Pradesh - 2x500=1000 MW (NTPC)
18) Indira Gandhi STPP-JV project, Haryana - 3x500=1500 MW (NTPC)
19) Bongaigaon, Assam - 3x250=750 MW (NTPC)
20) Barh-II, Bihar - 1320 MW (NTPC)
21) Koderma TPS St-I, Jharkhand - 1000 MW (DVC)
22) Durgapur Steel TPS, West Bengal - 2x500=1000 MW (DVC)
23) Tehri Pump Storage Project - 4x250=1000 MW (THDC)
24) Mouda, Maharashtra - 2x500=1000 MW (NTPC)
25) Rihand- III, Uttar Pradesh - 2 x 500=1000 MW (NTPC)
26) Nabinagar- JV with Railways, Bihar - 4 x 250=1000 MW (NTPC)
27) Vailur Stage- I Phase I & II, Tamil Nadu - 3 x 500=1500 MW (NTPC)
28) Raghunathpur TPS Phase I, West Bengal - 2 x 600=1200 MW (DVC)
29) Tanda- II, Uttar Pradesh - 2 x 660=1320 MW (NTPC)
30) Meja, Uttar Pradesh - 2 x 660=1320 MW (NTPC)
31) Vindhyachal-IV, Madhya Pradesh - 2 x 500=1000 MW (NTPC)
32) Solapur STPP, Maharashtra - 2x660=1320 MW (NTPC)
33) Nabinagar STPP, JV with Bihar, Bihar -3x660=1980 MW (NTPC)
34) Mouda STPP-II, Maharashtra - 2x660= 1320 MW (NTPC)
35) Raghunathpur TPS (Ph-II), West Bengal - 2x660=1320 MW (DVC)
36) North Karanpura STPP, Jharkhand- 3x660=1980 MW (NTPC)
37) Kudgi STPP stage-I, Karnataka - 3x800=2400 MW (NTPC)
38) Darlipalli STPP, Stage-I Orissa- 2x800=1600 MW (NTPC)
39) Barethi STPP, Madhya Pradesh - 6x660=3960 MW (NTPC)
40) Lara STPP, Chhattisgarh -2x800=1600 MW (NTPC)
41) Gajmara STPP Stage-I - 2x800= 1600MW (NTPC)
42) Rajiv Gandhi CCPP Stage- II Phase-I, Kerala- 3x350 =1050 MW (NTPC)
43) Gidderbha STPP, Punjab - 4x660= 2640 MW (NTPC)
44) Khargone Super TPP, M.P. - 2x660= 1320 MW (NTPC)
45) Gadarwara Super TPP, M.P. - 2x660= 1320 MW 2x800= 1600 MW (NTPC)
46) Katwa Super TPP, West Bengal - 2x800= 1600 MW 2x660= 1320 MW (NTPC)
47) Bilharpur STPP, Uttar Pradesh -2x660= 1320 MW (NTPC)
48) Talcher STPP [TPP] Stage-III, Orissa - 2x660=1320 MW (NTPC)
49) Khedar (Hissar), Haryana - 1000 (+200) MW (HPGCL)
50) Shree Singaji Thermal Power Project -2X660=1200 MW
51) Gas based CCPP Pragati-III, Delhi-1371.6 MW (Pragati Power Corp. Ltd.)
52) Sri Damodaran Sanjeevaiah, Nellaturu, Andhra Pradesh - 2x800=1600 MW (APPDCL)
53) Chandrapur Expansion, Maharashtra- 2x500= 1000 MW (MSPGCL)
54) Koradi Expansion, Maharashtra- 3x660= 1980 MW (MSPGCL)
55) Bhusawal Expansion, Maharashtra- 2x500= 1000 MW (MSPGCL)
56) Supercritical TPP at STPS Stage-V at Suratgarh, Rajasthan- 2x660= 1320 MW (RRVUNL)
57) Supercritical TPP at Chhibra, Rajasthan - 2x660= 1320 MW (RRVUNL)
58) North Chennai, Tamil Nadu-2x600=1200 MW (TNEB)
59) Purulia Pump Storage Hydel Project, West Bengal- 4x225= 900 MW (State Sector)
60) Sagardighi TPP Ext. Unit 3&4, West Bengal-2x500=1000 MW (WBPDCL)
61) Shree Singaji TPP-2x660 (MP Power Generating Company Ltd MW (MPPGCL)
62) Krishnapatnam UMPP, Andhra Pradesh- 6x660= 3960 MW (Coastal Andhra Power Ltd.)
63) Mundra UMPP, Gujarat- 5x800= 4000 MW (Coastal Gujarat Power Ltd.)
64) Sasan, Madhya Pradesh- 6x660= 3960 MW (Sasan Power Ltd.)
65) Tilaiya UMPP, Jharkhand- 5x800= 4000 MW (Jharkhand Integrated Power Ltd.)
66) Orissa UMPP, Orissa- 5x800= 4000 MW
67) Chhattisgarh UMPP, Chhattisgarh- 5x800= 4000 MW
68) Cheyyur UMPP, - 5x800= 4000MW
69) Raigarh TPP, Jharkhand - 4x250= 1000 MW (M/s. Jindal Power Ltd.)
70) Akhakhol GBPP, Gujarat - 3x382.5= 1147.5 MW (M/s. Jindal Power Ltd.)
71) Udupi (Nagarjuna) Power Project, Karnataka - 2x600= 1200 MW (M/s. Udupi (Nagarjuna) Power Corp. Ltd.)
72) IPP project Haryana- 2x660= 1320 MW (M/s. Jhajjar Power Ltd.)
73) 726 MW CCGT being developed by ONGC - Tripura Power Company Ltd. (OTPC) at Palatana, Tripura-(2x250)(2x113.3)= 726 MW
74) Salaya TTP, Gujarat- 2x660= 1200 MW (M/s. Essar Power Gujarat Ltd.)
75) Tiroda TTP, Maharashtra-5x660= 3300 MW (M/s. Adani Power Maharashtra Ltd.)
76) Kawai TTP, Rajasthan - 2x660=1320 MW (M/s. Adani Power Rajasthan Ltd.)
77) Teesta-VI, Sikkim - 4x125= 500 MW (M/s. Lanco)
78) Teesta-III Sikkim- 6x200= 1200 MW (M/s. Teesta Urja Ltd.)
79) KSK Mahanadi Power Company Ltd.(U-3 & 4) Janjgir- Champa, Chhattisgarh-2x600=1200 MW (M/s KSK Mahanadi Power Co Ltd.)
80) Rajpura TTP in the State of Punjab- 2x700= 1400 MW (M/s. Nabha Power Ltd.)
81) Talwandi Sabo power project at Banawala, Punjab.- 3x660=1980 MW (M/s. Talwandi Sabo Power Ltd. (TSPL))
82) TPP at Nandgaonpeth, MIDC, Amravati Dist., Maharashtra.- 5x270= 1350 MW (M/s. Indiabulls Power Ltd.)
83) TPP at Karachhana, Allahabad, UP- 2x660 = 1320 MW (M/s. Sangam Power Gen Company Ltd.)
84) TPP at Bara, Allahabad, UP.-3x660=1980 MW (M/s. Prayagraj Power Gen. Company Ltd.)
85) TPP at Surguja, Chhattisgarh- 2x660 = 1320 MW (M/s. IFFCO Chhattisgarh Power Ltd.)
86) TPP at Dhenkanal, Orissa-3x350=1050 MW (M/s. GMR Kamalanga Energy Ltd.)
87) GMR Chhattisgarh Energy Ltd. Raipur, Chhattisgarh-2x685 MW
88) KSK Mahanadi Power Corporation Ltd. (U-3,4) Janjgir-Champa, Chhattisgarh-2x600 MW
89) KSK Mahanadi Power Corporation Ltd. (U-1&6) Janjgir Champa, Chhattisgarh-2x600 MW
90) Thermal Powertech Corporation Ltd. Pynampuram Andhra Pradesh- 2x660 MW
91) KVK Neelanchal Power Pvt. Ltd Cuttak, Orissa-3x350 MW
92) East-Coast Energy Pvt. Ltd Srikakulam, Andhra Pradesh.-2x660 MW
93) Monnet Power Corporation Ltd. Malibrahmani, Orissa-2x525 MW
94) Hinduja National Power Corporation Ltd. Vishakhapatnam, Andhra Pradesh-2x520 MW
95) Corporate Power Ltd. Chandwa, Jharkhand-4x270 MW
96) Lanco Power Ltd. (U-3,4) Pathadi, Chhattisgarh-2x660 MW
97) Lalitpur Power Generation Company Ltd. Lalitpur, U.P.-3x660 MW
98) Lanco Vidarbha Thermal Power Ltd. Wardha, Maharashtra-2x660 MW
99) Lanco Babundh Power Ltd. Dhenkanal, Orissa-2x660 MW
100) DB Power Ltd. Vadodarha TPP Janjigir - Champa Chhattisgarh-2x660 MW
101) Athena Chhattisgarh Power Ltd. Singhitarai DPS Janjigir-Champa, Chhattisgarh- 2x660 MW
102) Essar Power Jharkhand Ltd. Tori, Jharkhand- 2x660 MW
103) MB Power (MP) Ltd. Anuppur, Madhya Pradesh-2x660 MW
104) RKM Powergen Pvt. Ltd. Uchpinde TPP Janjigir- Champa, Chhattisgarh-4x360 MW
105) IL & FS Tamil Nadu Power Company Ltd. Cuddalore, Tamil Nadu-2x660 MW
106) Meenakshi Energy Pvt. Ltd Thamminapatanam, Andhra Pradesh-Ph-1:2x 150 Ph-II 2x350 MW
107) SKS Power Generation (Chhattisgarh) Ltd. Binj Kote TPP Raigarh, Chhattisgarh-4x300 MW
108) Jindal India Thermal Power Ltd. Angul, Orissa- 2x600 MW
109) NCC Power Projects Nellore AP-2x660 MW
110) Samalkot Power Ltd. Samalkot, Andhra Pradesh-2400 MW
111) Torrent Energy Ltd. Dahej, Gujarat-1200 MW
112) Neyveli New Thermal Power Station, Tamil Nadu- 2X500 MW=1000 MW (Neyveli Lignite Corporation)
113) Kameng Hydro Electric Power Project, Arunachal Pradesh-600 MW North Eastern Electric Power Corporation Ltd. (NEEPCO)

List 32 (See S. No. 602 of the Table)

1) Tarapur Atomic Power Plants –3 and 4 (Maharashtra) – 1000 MW
2) Kudankulam (Tamil Nadu) – 2000 MW
3) Kaiga – 3 and 4 (Karnataka) – 440 MW
4) Rajasthan Atomic Power Project- Units 5 and 6 (Rawatbhata) - 440 MW, Units -7 and 8 (Rawatbhata) of 1400MWe
5) Prototype Fast Breeder Reactor (Kalpakkam) –500 MW.
6) Kakrapar Atomic Power Project-Units 3 and 4 (Kakrapar) of 1400 MWe.
7) Gorakhpur Haryana Anu Vidyut Pariyojana (GHAVP) Units -1 and 2 (700 MW x2)
8) Kudankulam Nuclear Power Project (KKNPP) Units – 3 and 4 (1000 MW x 2)

List 33 (See S. No. 404 of the Table)

(1) Land Seismic Survey Equipment and accessories, requisite vehicles including those for carrying the equipment, seismic survey vessels, global positioning system and accessories, and other materials required for seismic work or other types of Geophysical and Geochemical surveys for onshore and offshore activities.
(2) All types of drilling rigs, jackup rigs, submersible rigs, semi-submersible rigs, drill ships, drilling barges, shot-hole drilling rigs, mobile rigs, workover rigs consisting of various equipment and other drilling equipment required for drilling operations, snubbing units, hydraulic workover units, self elevating workover platforms, Remote Operated Vessel (ROV).
(3) Helicopters including assemblies/parts.
(4) All types of marine vessels to support petroleum operations including work boats, barges, crew boats, tugs, anchor handling vessels, lay barges and supply boats, marine ship equipment including water maker, DP system and Diving system.
(5) All types of equipment/ units for specialised services like diving, cementing, logging, casing repair, production testing, simulation and mud services, oil field related lab equipment, reservoir engineering, geological equipment, directional drilling, stimulation, Coil Tubing units, Drill Stem Testing (DST), data acquisition and processing, solids control, fishing (as related to downhole retrieval in oil field operations or coal bed methane operations), well control, blowout prevention(BOP), pipe inspection including Non Destructive Testing, coring, gravel pack, well completion and workover for oil/ gas/ CBM wells including wireline and downhole equipment.
(6) All types of casing pipes, drill pipes, production tubing, pup joints, connections, coupling, kelly, cross overs and swages, Drive Pipes.
(7) All types of drilling bits, including nozzles, breakers and related tools.
(8) All types of oil field chemicals or coal bed methane chemicals including synthetic products used in petroleum or coal bed methane operations, oil well cement and cement additives, required for drilling, production and transportation of oil or gas.
(9) Process, production and well platforms/ installation for oil, gas or CBM and water injection including items forming part of the platforms/ installation and equipment required like process equipment, turbines, pumps, generators, compressors, primemovers, water makers, filters and filtering equipment, telemetry, telecommunication, tele-control and other material required for platforms/ installations.
(10) Line pipes for flow lines and trunk pipelines including weight-coating and wrapping.
(11) Derrick barges, Mobile and stationary cranes, trenchers, pipelay barges, cargo barges and the like required in the construction/ installation of platforms and laying of pipelines.
(12) Single buoy mooring systems, mooring ropes, fittings like chains, shackles, couplings marine
hoses and oil tankers to be used for oil storage and connected equipment. Tanks used for
storage of oil, condensate, coal bed methane, water, mud, chemicals and related materials.
(13) All types of fully equipped vessels and other units /equipment required for pollution control,
fire prevention, firefighting, safety items like Survival Craft, Life Raft, fire and gas detection
equipment, including H2S monitoring equipment.
(14) Mobile and skid mounted pipe laying, pipe testing and pipe inspection equipment.
(15) All types of valves including high pressure valves.
(16) Communication equipment required for petroleum or coal bed methane operations including
synthesized VHF Aero and VHF multi-channel sets/ VHF marine multi-channel sets.
(17) Non-directional radio beacons, intrinsically safe walkie-talkies, directional finders, EPIRV,
electronic individual security devices including electronic access control system.
(18) Specialized antenna system, simplex telex over radio terminals, channel micro wave systems,
test and measurement equipment.
(19) X-band radar transponders, area surveillance system.
(20) Common depth point (CDP) cable, logging cable, connectors, geo-phone strings, perforation
equipment and explosives
(21) Wellhead and christmas trees, including valves, chokes, heads spools, hangers and actuators,
flexible connections like chicksons and high pressure hoses, shut down panels.
(22) Cathodic Protection Systems including anodes.
(23) Technical drawings, maps, literature, data tapes, Operational and Maintenance Manuals
required for petroleum or coal bed methane operations.
(24) Sub-assemblies, tools, accessories, stores, spares, materials, supplies, consumables for
running, repairing or maintenance of the goods specified in this List.

This notification shall come into effect on the 1st day of July, 2017.

[F.No. 354/119/2017- TRU]

(Mohit Tewari)
Under Secretary to the Government of India