

#### **IV. PRUNING AND REVIEW OF CUSTOMS DUTY CONCESSIONS/ EXEMPTIONS**

##### **A. Review of concessional rates of BCD prescribed to Capital Goods and Project Imports *vide* notification No. 50/2017 – Customs dated 30.6.2017:**

The Customs duty rate structure on capital goods and project imports has been comprehensively reviewed and exemption on capital goods/ project imports are being phased out in a gradual manner. However, certain exemptions on capital goods would continue. Accordingly, the BCD exemption hitherto available on certain goods are being withdrawn by omitting the following entries of notification No. 50/2017- Customs dated 30.6.2017, from the dates mentioned against each entry.

<b>S. No.</b>	<b>S. No. of notification No. 50/2017</b>	<b>Description/ HS Code</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<b>Textile Sector</b>		
1.	399 [exemption is being phased out as per details in column (3)]	Goods (other than old and used) for use in man-made or synthetic fiber or yarn industry (84 or any other Chapter) 1. Concessional BCD rate to be withdrawn for Spindles, Yarn guides, Ballon Control Rings and Travellers [ <b>w.e.f 1.4.2022</b> ] 2. Concessional BCD rate to be withdrawn for the remaining items such as Machinery for continuous polymerization plant, Machinery for synthetic fibre plant, Machinery for synthetic filament yarn plant, Machinery for Regular/HWM Viscose Staple Fibre Plant, Machinery for Lyocell Fiber Plant, in this entry [ <b>w.e.f 1.4.2023</b> ]
2.	400 [ <b>w.e.f 1.4.2023</b> ]	Goods such as Machinery for garment sector, Machinery for manufacture of technical textiles, Woollen machinery items, Machinery for manufacture of non-wovens textiles, Machinery for manufacture of denim fabrics, Machinery for use with shuttleless looms etc. as specified in List 12 to the notification No. 50/2017-Customs, and parts for their manufacture for use in textiles industry
3.	432 [exemption is being phased out as per details in column (3)]	Goods (other than old and used) for use in the textile industry 1. Concessional BCD rate to be withdrawn for item no. 1, List 25: Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities [ <b>w.e.f 1.4.2022</b> ] 2. Concessional BCD rate to be withdrawn for item no. 3, List

S. No.	S. No. of notification No. 50/2017	Description/ HS Code
(1)	(2)	(3)
		<p>25: 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 [w.e.f 1.4.2022]</p> <p>3. Concessional BCD rate to be withdrawn for the remaining items such as singeing machines, yarn drying machines, knitting machines etc., in this entry. [w.e.f 1.4.2023]</p>
4.	433 [w.e.f 1.4.2022]	Machinery or equipment for effluent treatment plant for handloom sector or handicraft sector
5.	434 [w.e.f 1.4.2023]	Machinery for use in the silk textile industry
6.	460 [w.e.f 1.4.2023]	Shuttle less looms and parts for their manufacture for use in the textile industry
7.	461 [exemption is being phased out as per details in column (3)]	<p>Machineries such as Knitting, weaving machines</p> <p>1. Concessional BCD rate to be withdrawn for Card Clothing (HS Code 8448 31 00) used in textile machinery i.e., Carding Machine [w.e.f 1.4.2022]</p> <p>2. Concessional BCD rate to be withdrawn for the remaining items, such as machines for extruding, drawing, texturing, textiles machines, machines for preparing textile fibers, textile spinning machines, textile twisting machines, textile winding machines, weaving machines, knitting machines, auxiliary machines etc., in entry. [w.e.f 1.4.2023]</p>
<b>Power Sector</b>		
8.	397 [exemption is being phased out as per details in column (3)]	<p>Goods specified in List 10 required for use in high voltage power transmission project</p> <p>1. Concessional BCD rate to be withdrawn for 13 items [List 10 in the notification] that include Transformers, Reactor, Circuit Breaker etc. [w.e.f 1.4.2022]</p> <p>2. Concessional BCD rate to be withdrawn for the remaining items such as High Voltage DC Divider and CT, High Voltage DC Reactor, High TRV Circuit Breaker for High Voltage DC application, Optical Current Transformer etc. in this entry. [w.e.f 1.4.2023]</p>

<b>S. No.</b>	<b>S. No. of notification No. 50/2017</b>	<b>Description/ HS Code</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
9.	405 [exemption is being phased out as per details in column (3)]	Wind operated electricity generators, its parts and raw material, thereof  1. Concessional BCD rate to be withdrawn for item No. (1) & (3) of this entry that include wind operated electricity generators (WOEG) upto 30 kW, wind operated battery chargers upto 30kW and blades for the rotors of WOEG [w.e.f 1.4.2022]  2. Concessional BCD rate to be withdrawn for the remaining items, such as parts of wind operated electricity generators including special bearings, gear box, yaw components, wind turbine controllers etc. and parts thereof and parts of blades, raw materials of blades etc. in this entry. [w.e.f 1.4.2023]
10.	406 [w.e.f 1.4.2023]	Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators
11.	413 [w.e.f 1.4.2022]	All goods, for renovation or modernization of a power generation plant (other than captive power generation plant)
12.	414 [w.e.f 1.4.2022]	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)
<b>Petroleum Sector</b>		
13.	403 [w.e.f 1.4.2023]	Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off- shore oil exploration or exploitation
14.	409 [exemption is being phased out as per details in column (3)]	Goods specified in List 13 required for setting up crude petroleum refinery  1. Concessional BCD rate to be withdrawn for 11 items of List 13 that include utility systems, water treatment systems, air handling systems, boilers etc. [w.e.f 1.4.2022]  2. Concessional BCD rate to be withdrawn for the remaining items such as all types of Refinery Process Units, All types of Hydrogen Generation, Recovery and Purification Plants, All types of Process Subsystems, All types of Effluent Solids/Liquids/Gaseous Processing etc. in this S. No. [w.e.f 1.4.2023]

<b>S. No.</b>	<b>S. No. of notification No. 50/2017</b>	<b>Description/ HS Code</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
15.	410 [w.e.f 1.4.2022]	Kits and its parts 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
<b>Leather Sector</b>		
16.	396 [w.e.f 1.4.2022]	Machinery or equipment for effluent treatment plant for leather industry
17.	439 [w.e.f 1.4.2023]	292 goods specified in List 27 to notification No. 50/2017- Customs, designed for use in the leather industry or the footwear industry, like Air blast dust removing machine, Automatic Drying machine etc.
<b>Food Packaging Sector</b>		
18.	455 [w.e.f 1.4.2023]	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers
19.	458 [w.e.f 1.4.2023]	Machinery for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils
<b>Other Sectors</b>		
20.	393 [w.e.f 1.4.2023]	(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
21.	394 [w.e.f 1.4.2023]	Bacteria removing clarifier
22.	395 [w.e.f 1.4.2023]	Marine seawater pumps with fibre impellers and Automatic fish/prawn feeder
23.	407 [w.e.f 1.4.2023]	Goods required for, - (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new capacity with non – ODS technology.
24.	408 [w.e.f 1.4.2023]	Goods required for renovation, modernization or maintenance of a fertilizer plant
25.	436 [w.e.f 1.4.2023]	Spares, supplied with outboard motors for maintenance of such outboard motors

<b>S. No.</b>	<b>S. No. of notification No. 50/2017</b>	<b>Description/ HS Code</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
26.	440 [w.e.f 1.4.2023]	Fogging machines imported by a Municipal Committee, District Board etc.
27.	443 [w.e.f 2.2.2022]	Goods to be imported by or on behalf of security printing and minting corporation of India limited (SPMCIL) that include Plant or machinery or equipment, related spares and consumables for printing of banknotes, etc.
28.	444 [w.e.f 1.4.2023]	Geothermal ground source heat pumps
29.	445 [w.e.f 1.4.2023]	Goods for making of gem and jewellery – (1) Automatic Chain Making machine, (2) chain twisting machine, (3) Spiral making machine, (4) Rolling machine (combined Profile Groovers/Strip Making) (5) Automatic Investing Machine/casting Machine
30.	448 [w.e.f 1.4.2023]	Specific agricultural implements and parts used for their manufacture that include paddy transplanter, sugarcane harvester, cotton picker etc.
31.	469 [w.e.f 1.4.2023]	Atmospheric water generator
32.	470 [w.e.f 1.4.2023]	Machinery for making wooden fiberboards
<b>Project Imports</b>		
33.	597, 598, 599, 600, 601, 602, 603, 604, 605, 606	<p>a. Project Imports for project such as</p> <ul style="list-style-type: none"> <li>(i) Power Projects, including Nuclear and Solar Power</li> <li>(ii) Coal Projects</li> <li>(iii) Gas Projects</li> <li>(iv) Iron Ore Projects</li> <li>(v) Water Supply Projects</li> <li>(vi) Mandi and Warehousing Projects for Food Grains</li> <li>(vii) Other Projects</li> </ul> <p>b. New projects registered after 30<sup>th</sup> September 2022 under project imports will attract 7.5% BCD rate with change in BCD Tariff rate to 7.5%.</p> <p>c. Existing projects registered till 30<sup>th</sup> September 2022 under</p>

S. No.	S. No. of notification No. 50/2017	Description/ HS Code
(1)	(2)	(3)
		<p>project imports will be grandfathered till 30<sup>th</sup> September 2023 attracting old BCD rates of 0%/2.5%/5% as applicable.</p> <p>d. After 30<sup>th</sup> September 2023, all projects registered under project imports will attract 7.5% BCD rate.</p>

**B. Review of concessional rates of BCD prescribed in notification No. 50/2017 – customs dated 30.06.2017:** The BCD exemption hitherto available on certain goods are being withdrawn by omitting some of the entries of notification No. 50/2017-Customs dated 30.6.2017 as shown below. Additionally, modifications have also been made with respect to some of the entries of notification No. 50/2017-Customs dated 30.6.2017, wherein end-dates have been prescribed, and partial changes has been made to the exemptions. These changes are detailed below.

S. No.	S. No. of notification No. 50/ 2017	Description
<b>Entries to be immediately omitted</b>		
1.	4	Atlantic Salmon
2.	26	Hazelnuts or filberts, shelled and in-shell
3.	28	Other nuts, shelled and in-shell
4.	33	Durians, other fresh fruits like Pomegranates, Tamarind, Sapota, Custard- apple, Bore, Lichi, etc. other than currants and gooseberries
5.	50	Seed Lac
6.	52	Dammar Batu
7.	82	Crude glycerin for use in the manufacture of soaps
8.	96	Tapioca and substitutes therefor prepared from starch
9.	122	Silica Sands
10.	124	Marble, travertine, granite other than rough marble and travertine blocks and marble slabs
11.	151	Kerosene imported by the Indian IOCL, BPCL, HPCL and IBP Company Limited for ultimate sale through the Public Distribution System
12.	159	Bio-based asphalt sealer and preservation agent; Millings remover and crack filler; Asphalt remover and corrosion protectant; Sprayer system for bio-based Asphalt and

<b>S. No.</b>	<b>S. No. of notification No. 50/ 2017</b>	<b>Description</b>
		condition no. 14
<b>13.</b>	171	The goods specified in List 7, for the manufacture of laser and laser-based instrumentation and condition No. 17
<b>14.</b>	173	Goods used in manufacture of telecommunication grade impregnated glass reinforcement roving, namely: E-glass roving/ yarn, liquid absorbent polymer, polyurethane polymer and vinyl polymer
<b>15.</b>	175	Common Salt (including Rock salt, Sea salt and Table salt)
<b>16.</b>	187	Raw materials intermediates and consumables supplied by UNICEF for manufacture of DTP vaccines and condition No. 19
<b>17.</b>	233	Myrobalan fruit extract
<b>18.</b>	234	Triband Phosphor
<b>19.</b>	235	Ceramic Colours
<b>20.</b>	236	Glass frit and other glass, in the form of powder, granules or flakes
<b>21.</b>	241	Vinyl Polyethylene Glycol for use in manufacture of Poly Carboxylate Ether
<b>22.</b>	242	The following goods for use in the manufacture of Plasma Volume Expanders, namely: Hydroxyethyl starch and Dextran
<b>23.</b>	277	Mica glass tape for use in manufacture of insulated wire and cables
<b>24.</b>	293	Grape guard paper (paper used for packaging grapes)
<b>25.</b>	324	Monofilament long line system for tuna fishing and condition No. 34
<b>26.</b>	327	Samples of hand knotted carpets and condition No. 36
<b>27.</b>	328	Polyester Tyre Cord Fabric
<b>28.</b>	332	Parts of Umbrella
<b>29.</b>	216 & 481	Artificial Kidney (Dialyzer)
<b>30.</b>	216A & 481A	Parts for manufacture of Artificial Kidney
<b>31.</b>	402	Goods, for use in the manufacture of static converters of automatic data processing machines: PCBA, Transformer, Battery and Copper enameled wires
<b>32.</b>	424	Listed goods for paging goods and its parts
<b>33.</b>	425	Listed goods for Public Mobile Radio Trunked Service (PMRTS) and its parts
<b>34.</b>	431	Goods used for Research and development in Agro-

S. No.	S. No. of notification No. 50/ 2017	Description
		Chemical Sector Unit
35.	449	Goods for use in the manufacture of refrigerator compressor namely: - (i) C-Block compressor; (ii) Crankshafts.
36.	450	Over Load Protector (OLP) and positive thermal coefficient for use in the manufacture of refrigerator compressor
37.	501	Recorded magnetic tapes and floppy diskettes, imported by the University Grants Commission for use in Computers
38.	588	Synthetic tracks and equipment to lay synthetic tracks.
39.	589	(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
40.	590	Requisites for games and sports
<b>Entries where End-dates are prescribed</b>		
41.	289	Wood in chips for use in manufacture of paper, paperboard & newsprint <i>[End-date of 31.03.2023 is prescribed]</i>
42.	430	Goods used for Research and Development purpose in pharmaceutical and bio- technology sector. <i>[End-date of 31.03.2023 is prescribed]</i>
43.	479	Mono or Bi polar Membrane electrolyzers and parts; Membrane and parts; Parts, other than those for caustic soda unit or caustic potash unit <i>[End-date of 31.03.2024 is prescribed]</i>
44.	594	Snow-skis and other snow-ski Equipment; Water-skis, surfboards, sailboards and other water-sport equipment <i>[End-date of 31.03.2023 is prescribed]</i>
<p><b>Section 25 (4A) of the Customs Act, inserted vide Finance Act, 2021, prescribes that where any exemption is granted subject to any condition under sub-section (1), such exemption shall, unless otherwise specified or varied or rescinded, be valid up to 31st day of March falling immediately after two years from the date of such grant or variation. Accordingly, conditional exemptions will have validity in terms of this sub-section. Therefore, entry being impacted on account of this clause have been identified and an explanation has been inserted in the notification No. 50 /2017-Customs.</b></p> <p><i>[ “Explanation: Under the provisions of sub-section (4A) of section 25 of the Customs Act,</i></p>		



S. No.	S. No. of notification No. 50/ 2017	Description
<i>1962, it is hereby specified that the conditional exemptions granted under the S. Nos. of the Table to the notification, mentioned under column (2) of the Table below, for which period of validity is not specified otherwise, shall unless varied or rescinded, be valid up to the date mentioned in the corresponding entry in column (3) of the said Table. ....” ]</i>		
The following entries, unless varied, will have validity up to <b>31.03.2023</b> .		
45.	16, 90, 133, 139, 150, 155, 164, 165, 168, 183, 184, 188, 204, 213, 237, 238, 253, 254, 255, 258, 259, 260, 261, 269, 271, 276, 277A, 279, 280, 325, 333, 334, 339, 340, 341, 341A, 353, 364A, 374, 375, 378, 379, 380, 381, 387, 392, 415, 415A, 416, 417, 418, 419, 420, 421, 426, 428, 429, 441, 462, 463, 464, 471, 472, 475, 478, 482, 489B, 495, 497, 504, 509, 510, 511, 512, 512A, 516, 519, 534, 535, 535A, 536, 538, 540, 542, 543, 544, 546, 549, 550, 559, 565, 566, 567, 568, 570, 575, 577, 578A, 579, 580, 581, 583, 593, 612	
The following entries [having been reviewed in this exercise done this year], unless varied, will have validity up to <b>31.03.2024</b> .		
46.	17, 80A, 104, 172, 191, 257, 257A, 257B, 257C, 264A, 290, 292, 293A, 296A, 326, 329, 345A, 354, 355, 356, 357, 422, 423, 442, 446, 451, 465, 517, 591	
<b>Entries omitted being in the nature of technical change</b>		
47.	31	Dried Grapes (Raisins, Other)
48.	161	Electrical Energy originating from Nepal and Bhutan
49.	192	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio- diesels
50.	215	The Blood group sera, namely: -Anti C., anti E., anti c., anti e., anti M., anti N., anti Le., anti-Pl., anti S., antihuman globulin sera, anti F., anti kell, anti cellane, anti Jka., and anti I
51.	224	Potassium Nitrate, in a form indicative of its use for manurial purpose
52.	248	Dipping oil, Paclobutrazol (Cultar)
53.	466	Parts/ sub-parts, components or accessories for use in the manufacture of tablet computer.
54.	485	Deflection components for use in colour monitors for computers or for use in PCBs of colour monitors for computers
55.	496	Stepper Motors for use in the manufacture of goods falling under heading 8471
56.	505	Parts of Set-top box for use in its manufacture
57.	506	Parts/sub-parts, components for use in manufacture of broadband modem

S. No.	S. No. of notification No. 50/ 2017	Description
		Other than PCBA, charger.
58.	507	Parts/ sub-parts, components and accessories for use in manufacture of routers other than PCBA, charger.
59.	508	Parts/ sub-parts, components and accessories for use in manufacture of set top boxes for gaining access to internet other than PCBA, charger.
<b>Entries with partial changes</b>		
60.	15	Frozen Semen and Frozen semen equipment  <i>[Exemption to continue only for bovine semen]</i>
61.	104	List of specified goods used in the processing of sea-foods  <i>[Exemption to continue for selected items and accordingly, exemption has been continued for 16 items and 4 new items has been added to the list]</i>
62.	132	<b>List A items:</b>  1. Aluminous cement 2. Silicon metal (99%) 3. Micro/fumed silica 4. Brown fused alumina 5. Sintered/tabular alumina 6. Fused zirconia 7. Sodium hexameta phosphate 8. Silicon carbide 9. Boron carbide 10. Reactive alumina 11. Fused silica; and  List B items: Phenolic resin  <i>[Exemption to continue for list A with end-date of 31.03.2023 and discontinue for list B immediately]</i>
63.	166	(A) Drugs, medicines, diagnostic kits or equipment specified in List 3.  (B) Bulk drugs used in the manufacture of drugs or medicines at (A)  <i>[Exemptions under List-3 is being rationalized]</i>

S. No.	S. No. of notification No. 50/ 2017	Description
		<p><b>Note:</b> Items included in List 3 under S. No. 166 provides for a conditional concessional rate of 5% on the imports of drugs, medicines, diagnostic kits, etc. along with bulk drugs used in the manufacture of such drugs or medicines. The items in the said list has been reviewed. Accordingly, 35 items have been removed from the List and 1 item [influenza vaccine] in the List would be omitted after 18 months. For further details, please refer to notification No. 02/2022 – Customs dated the 1<sup>st</sup> February, 2022.</p>
64.	167	<p>(A) Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4.</p> <p>(B) Bulk drugs used in the manufacture of drugs or medicines at (A).</p> <p><b>[Exemptions under List-4 is being rationalized in the manner as detailed in the Note at S. No. 63 above; Entry at S. No. 167 (C) has been omitted as a similar exemption is available under S. No. 607 (b) of notification No. 50/2017 – Customs]</b></p> <p><b>Note:</b> Items included in List 4 under S. No. 167 provides for customs duty exemption on the imports of Lifesaving drugs/medicines, diagnostic kits, etc. along with bulk drugs used in the manufacture of such goods. The items in the said list has been reviewed. Accordingly, 3 items in List 4 [Diagnostic agent for detection of Hepatitis B antigen, Diagnostic kits for detection of HIV antibodies, Enzyme Linked Immuno absorbent Assay kits (ELISA kits)] have been transferred to List 3, 2 bulk drugs [bulk drug substance for poliomyelitis vaccine (inactivated and live) and Monocomponent Insulin] that are currently included in List 4 would be transferred to List 3 after 2-3 years, and 36 items from List 4 have been omitted. For further details, please refer to notification No. 02/2022 – Customs dated the 1<sup>st</sup> February, 2022.</p>
65.	404	<p>Goods required in connection with Petroleum operations.</p> <p><b>[Rationalization of the exemption provided for goods used in petroleum operations as specified in List 33 under S. No.</b></p>

S. No.	S. No. of notification No. 50/ 2017	Description
		<p><b>404, and simplification of the associated condition no. 48 for availing such exemption and disposal of such goods]</b></p> <p>Note: A definition has been provided for a licensee, lessee, contractor or sub-contractor for the purpose of this entry. Also, the requirement of producing a certificate from Directorate General of Hydrocarbons (DGH) for import or each transaction under this entry has been dispensed with. Further, the list of items falling under List 33 has been pruned down and have been made more specific by prescribing the concerned HS Codes.</p>
66.	513	<p>Parts or components for use in manufacture of populated printed circuit board of various telecom and electronics related products, and its sub-parts.</p> <p>[Exemption to continue for Digital Video Recorder(DVR)/Network Video Recorder(NVR) falling under tariff item 8521 90 90; CCTV Camera/IP Camera falling under tariff item 8525 20 80; Reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00]</p>

**C. Customs duty exemptions which have been granted through certain other stand-alone notifications, have also been reviewed:**

S. No.	Notification No.	Amendment
<b>I. The following notifications have been modified in the manner as detailed below:</b>		
1.	39/1996-Customs dated 23.07.1996	<p>This notification prescribes concessional rate of customs duty on items relating to Defence and internal security forces. Upon review of exemption, entries under S. Nos. 14, 15, 17, 18, 19, 24, 29, 30, 31, 31A, 31B, 32, 33, 35, 36, 38, 39, 40, 41, 42, 43 have been omitted.</p> <p>[Sunset date of 31.03.2023 has been prescribed for the remaining entries as per Section 25(4A) of the Customs Act, 1962]</p>
2.	25/1999-Customs dated 28.02.1999	<p>This notification prescribes concessional rate of customs duty on items relating to import of raw materials and parts for use in manufacture of electronic items.</p> <p>Upon review of exemption, it has been pruned to remove redundant exemption entries and exemptions related to obsolete items and accordingly, more than 125 entries</p>

		have been omitted. <i>[Sunset date of 31.03.2024 been applied for the remaining entries]</i>
3.	25/2002-Customs dated 01.03.2002	This notification prescribes concessional rate of customs duty on import of items relating to capital goods used in manufacture of electronic items.  <i>[Sunset date of 31.03.2024 been applied for the all entries]</i>
4.	27/2011-Customs dated 01.03.2011	This notification prescribes concessional rate of customs duty on export of goods. Upon review of the exemption, the entries under S. Nos. 20B, 63 and 64 have been omitted as these entries have become obsolete .
5.	37/2017-Customs dated 30.06.2017	This notification prescribes concessional rate of customs duty on import of items relating to internal security agencies. Upon review of exemption entries, the entries under S. Nos. 6 and 7 have been omitted as their validity has expired.
<b>II. The following obsolete/expired notifications have been rescinded as detailed below:</b>		
<b>S. No.</b>	<b>Notification No.</b>	<b>Description</b>
1.	190/1978-Customs dated 22.09.1978	These notification provides for additional duty of customs on import of transformer oil equivalent to such portion of the excise duty leviable on the raw material commonly known as transformer oil base stock or transformer oil feedstock .
2.	191/1978-Customs dated 22.09.1978	
3.	10/1995-Customs dated 7.3.1995	This notification prescribes concessional rate of customs duty on import inputs imported for manufacturing of Iron & Steel intermediates.
4.	26/1999-Customs dated 28.2.1999	This notification prescribes concessional rate of basic customs duty on import of kerosene imported by a manufacturer of linear alkyl benzene for extracting N-Paraffin.
5.	27/2004-Customs dated 23.01.2004	This notification prescribes concessional rate of customs duty on import of specified goods imported for use in manufacture of certain chemicals.
6.	14/2006-Customs dated 01.03.2006	This notification prescribes concessional rate of customs duty on import of specified varieties of woven fabrics falling under Chapters 52, 54, 55 and 58.  The entries of this notification have been merged in notification No. 82/2017-Customs.
7.	48/2006-Customs dated 26.05.2006	This notification prescribes concessional rate of customs duty on import of woven fabrics of carded/combed wool

		<p>or fine animal hair.</p> <p>The entries of this notification have been merged in notification No. 82/2017-Customs.</p>
8.	90/2007-Customs dated 26.07.2007	This notification prescribes concessional rate of additional duty of customs on import of items related to Electronics and Information Technology goods.
9.	08/2011-Customs dated 14.02.2011	<p>This notification prescribes exemption from the whole of the additional duty of customs, leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, on jute products imported from Bangladesh or Nepal.</p> <p>The notification has been rescinded as post introduction of GST, the jute products attract integrated tax on imports.</p>
10.	24/2011-Customs dated 1.03.2011	This notification exempts Basic Customs Duty on copper concentrate as is equivalent to the duty of customs leviable on the value of Gold and silver contained in such copper concentrate.
11.	49/2013-Customs dated 29.11.2013	This notification prescribed concessional rate of customs duty on import of Anti-Tuberculosis Drugs, Diagnostics and Equipment and had lapsed on 1 <sup>st</sup> April, 2016.
12.	23/2014-Customs dated 11.07.2014	This notification prescribed concessional rate of customs duty on import of Drugs & equipment imported for National AIDS Control Programme and had lapsed on 1 <sup>st</sup> April, 2015.
13.	37/2015-Customs dated 10.06.2015	This notification prescribed concessional rate of customs duty on import of Anti-Retroviral Drugs (ARV Drugs) and had lapsed on 1 <sup>st</sup> April, 2016.
14.	11/2016-Customs dated 01.03.2016	This notification prescribes concessional rate of customs duty on import of software recorded media.
15.	20/2020-Customs dated 9.04.2020	This notification prescribes concessional rate of customs duty on import of Face Masks, Surgical Masks, Ventilators, COVID-19 Testing Kits, etc. and had lapsed on 30 <sup>th</sup> September, 2020.
16.	40/2020-Customs dated 28.10.2020	This notification prescribes concessional rate of customs duty on import of Potatoes under Tariff Rate Quota (TRQ) and had lapsed on 31 <sup>st</sup> January, 2021.

**D. Inclusion of End-date as per Section 25(4A) of the Customs Act, 1962, in certain stand-alone notifications:**

S. No.	Notification No./ Entry of the notification No.	Amendment
1.	146/94-Customs dated 13.07.1994	This notification prescribes concessional rate of customs duty on specified sports goods, equipment and requisites imported by National Sports Federation <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
2.	147/94-Customs dated 13.07.1994	This notification prescribes concessional rate of customs duty on exemption to Fire arms and ammunition for renowned shot <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
3.	50/96-Customs dated 23.07.1996	This notification prescribes concessional rate of customs duty on equipment, instrument, raw materials, components, pilot plants, computer software for R&D project <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
4.	30/2004-Customs dated 28.01.2004	This notification prescribes concessional rate of customs duty on import of second hand computers as donation <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
5.	81/2005-Customs dated 08.09.2005	This notification prescribes concessional rate of customs duty on machinery/components for initial setting up of power generation project <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
6.	5/2017-Customs dated 02.02.2017	This notification prescribes concessional rate of customs duty on machinery, equipment, apparatus, components and appliances for initial setting up of fuel cell based system for generation of power <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
7.	16/2017-Customs dated 20.04.2017	This notification prescribes concessional rate of customs duty on specified drugs and medicines supplied free of cost to patients <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
8.	Serial No. 2 of	This notification prescribes concessional rate of customs duty on art work created abroad by Indian artist and

32/2017-Customs dated 30.06.2017	sculptures, antique books more than 100-year-old. <i>[The entry, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
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**V. PROPOSALS INVOLVING CHANGES IN EFFECTIVE BASIC CUSTOMS DUTY RATES IN RESPECT OF PHASED MANUFACTURING PROGRAM [PMP] WITH RESPECT TO SPECIFIC ELECTRONIC GOODS**

S. No.	Chapter, heading, sub-heading, or tariff item	Commodity	From	To			
				2022-23	2023-24	2024-25	2025-26
<b>PMP for Wrist Wearable Devices (Smart watches)</b>							
Following parts [S. No. 1 to 7] for manufacture of wearable devices falling under tariff item 8517 62 90 of the Customs Tariff							
1.	8517 79 10	Printed Circuit Board Assembly (PCBA)	NIL	NIL	10%	15%	15%
2.	8544	Charging Cable	10%	NIL	5%	10%	15%
3.	39, 73, 85	Specified parts of wearable devices	As per CTH	NIL	5%	10%	15%
4.	8507 60 00/ 8507 80 00	Battery	15%	NIL	5%	10%	15%
5.	8517 79 90	Display Assembly	NIL	NIL	NIL	5%	10%
6.	8501	Vibrator Motor	10%	10%	10%	10%	10%
7.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	As per CTH	NIL	NIL	NIL	NIL
8.	8517 62 90	Wrist Wearable Devices (Commonly known as Smart Watches)	20%	20%	20%	20%	20%
<i>Note: IGCR conditions shall apply for the items in S. No. 1 to 7 above.</i>							