New Delhi, the 27th February, 2010

Notification No. 28/2010 – Customs

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts parts, components and accessories for the manufacture of mobile handsets; sub-parts for the manufacture of such parts and components; and parts or components for the manufacture of battery chargers and hands-free headphones of such mobile handsets from the whole of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

2. This notification shall remain in force upto and inclusive of the 31st day of March, 2011. *Explanation.*- For the purposes of this notification mobile handsets include cellular phones.

[F. No. 334/1/2010-TRU]

(Prashant Kumar) Under Secretary to the Government of India