

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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1<sup>st</sup> March, 2002, published in the Gazette of India, Extraordinary vide number G.S.R.118 (E), dated the 1<sup>st</sup> March, 2002, namely:-

In the said notification,-

(I) for the letters “Rs.” wherever they occur, the symbol “₹” shall be substituted;

(II) in the Table, -

- (i) in column(4), for the entry “2%”, wherever it occurs, the entry “2.5%” shall be substituted;
- (ii) in column(4), for the entry “3%”, wherever it occurs, the entry “2.5%” shall be substituted;
- (iii) in column(5), for the entry “5%”, wherever it occurs, the entry “2.5%” shall be substituted

(iv) after S.No. 2 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“2A.	0306 13	Live SPF L. Vannamei broodstock	10%	-	”;

(v) after S.No. 14 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“14A.	0802 50 00	All goods	10%	-	”;

(vi) after S.No.16 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“16A.	0806 20 10	Sun dried dark seedless raisin	30%	-	”;

(vii) after S.No. 28 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“28A.	1401 10 00	Bamboo for use in the manufacture of agarbatti	10%	-	”;

(viii) after S.No. 39 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“39A.	1702	Lactose for use in the manufacture of homeopathic medicine	10%	-	5”

(ix) after S.No. 45 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“45A.	2008 99, 2009 80, 2009 90 00, 2202 90	Cranberry products	10%	-	-”,

(x) after S.No. 53A and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“53B.	2306	De-oiled rice bran oil cake	Nil	-	-,
53C.	2301 20, 2309 90 32, 2309 90 39	Fin fish feed	Nil	-	-”;

(xi) against S. No. 68, for the entry in column (3), the following entry shall be substituted, namely:-

“Coking coal

*Explanation.*- For the purposes of this exemption, “Coking coal” means coal having mean reflectance of more than 0.85 and Swelling Index or Crucible Swelling Number of more than 2 ”;

(xii) S.No.68A and the entries relating there to shall be omitted;

(xiii) against S. No. 114, in column (3), after item (u), the following shall be inserted, namely:-

“(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;

(xiv) against S. No. 152, against each of items (A) and (B) occurring in column (3), for the entries in column (4), the entry “2.5%” shall respectively be substituted;

(xv) against S. No. 160, for the entry in column (2), the entry “4901 10 10, 4901 91 00 or 4901 99 00 ” shall be substituted ;

(xvi) after S. No. 164 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"164A	5002	Raw Silk (not thrown)	5%	-	-"

(xvii) against S. No. 167, in column (3), -

(a) in item (a), for the entry, the entry "Fasteners including buttons and snap fasteners, zip fasteners including zippers in roll, sliders/ pullers and end stoppers;" shall be substituted;

(b) after item (za), the following shall be inserted, namely:-

"(zb) anti-theft devices like labels, tags and sensors;"

(xviii) against S. No. 167A, in column (3), -

(a). in item (a), for the entry, the entry "Buckles, 'D' Rings and 'O' Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings;" shall be substituted;

(b). in item (b), for the entry, the entry "Buttons and snap fasteners, zip fasteners including zippers in roll, sliders and end stoppers;" shall be substituted;

(c). in item (h), for the entry, the entry "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;" shall be substituted;

(d). in item (q), for the entry, the entry "Packaging boxes/ envelops/ pouches of all types;" shall be substituted;

(e). in item (t), for the entry, the entry "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;" shall be substituted;

(f). after item (zh), the following shall be inserted, namely:-

"(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;"

(xix) after S.No. 197 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"197A	7202 60 00	Ferro-nickel	2.5%	-	-"

(xx) against S. No. 198, for the entry in column (3), the entry " All goods other than Ferro-nickel falling under 7202 60 00" shall be substituted;

(xxi) against S.No. 202, for the entry in column (4), the entry “Nil ” shall be substituted;

(xxii) after S. No. 230 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“230A	27 or 34 or 8705	Following material and equipment for construction of roads based on the bio based asphalt, namely:- (i) Bio-based asphalt sealer and preservation agent; (ii) Millings remover and crack filler; (iii) Asphalt remover and corrosion protectant; (iv) Sprayer system for bio-based asphalt	Nil	-	40”;

(xxiii) after S. No. 267B and the entries relating thereto, the following S.No. and entries shall be inserted, namely :-

“267C	84 or any other Chapter	The following Mailroom equipment suitable for use with the goods specified at S.Nos. 267A and 267B,- (1) overhead conveyor gripper; (2) stacker; (3) wrapper; (4) labeller; (5)strapper; (6) inserters,; (7) delivery conveyors.	5%	5%	20A”;
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(xxiv) against S. No. 344, in column (3), after the entry , the following shall be inserted, namely:-

‘ “*Explanation.*- For the purposes of this exemption, “ Completely Knocked Down” unit means a unit having all the necessary components, parts or sub-assemblies for assembling a complete vehicle but does not include,-

- (a) a kit containing a pre-assembled engine or gearbox or transmission mechanism; or
- (b) a chassis or body assembly of a vehicle on which any of the component or sub-assembly viz. engine or gearbox or transmission mechanism is installed’;

(xxv) against S. No. 345, in column (3), after the entry , the following shall be inserted, namely:-

‘ “*Explanation.*- For the purposes of this exemption, “ Completely Knocked Down” unit means a unit having all the necessary components, parts or sub-assemblies for assembling a complete vehicle but does not include,-

- (a) a unit containing a pre-assembled engine or gearbox or transmission mechanism; or
- (b) a body assembly of a vehicle on which any of the component or sub-assembly viz. engine or gearbox or transmission mechanism is installed’;

(xxvi) against S. No. 345A, in column (3), after the word, letters and figure “against S.No.35”, the word and figure “and 42A” shall be inserted;

(xxvii) against S. No. 347B, for the entry in column (4), the entry “2.5%” shall be substituted;

(xxviii) after S. No. 351 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“351A	89 or any Chapter	Spare parts and consumables for repairs of ocean going vessels registered in India.	Nil	Nil	111”;

(xxix) after S. No. 357B and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“357C	Any chapter	Polypropylene, Stainless Steel Strip and Stainless Steel capillary tube required for manufacture of syringes, needles, catheters and cannulae	5%	5%	5”;

(xxx) S. Nos. 397 and 398 and the entries relating thereto shall be omitted;

(xxxi) after S. No. 403 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“403A	9804	All goods intended for personal use, imported by post or air 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.	10%	-	-”;

(xxxii) after S. No. 424 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“424A	Any Chapter	Parts and components of the goods specified in List 44 required for use in high voltage power transmission project	5%	5%	5 and 91”;

(xxxiii) against S.No.476, for the entry in column (4), the entry “2.5%” shall be substituted;

(xxxiv) after S. No.491 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
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"491A	3823 11 11	Crude Palm Stearin for use in the manufacture of laundry soap	Nil	-	5";
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(xxxv) after S. No. 518A and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"518 B	7108	Gold dore bar having gold content not exceeding 80%.	Nil	Rs 140 per 10 gm of gold content	5 and 109";

(xxxvi) after S. No.534 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"534A	5402, 5403, 5404, 5405 00 00 or 5406	All goods of nylon	7.5%	-	-";

(xxxvii) after S. No.535A and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
535B	5501 to 5510	All goods, of nylon	7.5%	-	-";

(xxxviii) against S. No. 541, for the entry in column (4), the entry "2.5%" shall be substituted ;

(xxxix) after S. No. 543 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"543A	90	Endovascular stents	Nil	-	-";

(xl) after S. No. 552 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"552A	2825	Vanadium pentaoxide or vanadium sludge	2.5%	-	-";

(xli) after S. No.553C and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"553D	29291090	Diphenylmethane 4,4-diisocyanate (MDI) for use in the manufacture of spandex yarn	5%	-	5

553E	2933 7100	Caprolactam	7.5%	-	-”;
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(xlii) after S. No.559A and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“559B	390690	Sodium Polyacrylate	5%	-	-
559C	3907 2010	Polytetramethylene ether glycol,(PT MEG) for use in the manufacture of spandex yarn	5%	-	5
559D	3908	Nylon Chips	7.5%	-	-”;

(xliii) against S. No. 583, in column (3), for the entry in item (xi), the entry “PU Leather Cloth/PU Laminated with cotton for Inflatable Balls” shall be substituted;

(xliv) after S. No. 584 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“584A	2520 10	Gypsum	2.5%	-	-”;

(xlv) against S.No.587, for the entry in column (4), the entry “Nil” shall be substituted;

(xlv) against S. No. 596, for the entry in column (4), the entry “2.5%” shall be substituted ;

(xlvii) against S. No. 599, for the entry in column (4), the entry “2.5%” shall be substituted;

(xlviii) after S. No. 599 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“599A	Any Chapter	Parts and components required for manufacture of goods specified at S. No. 599	2.5%	-	5”;

(xlix) after S.No 604, and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)	(6)
605	4011 30 00	All goods	2.5%	-	-
606	4702	Rayon Grade Wood Pulp	2.5%	-	-
607	8424	Micro Irrigation equipment	5%	-	-
608	8472 90	Cash dispenser or automatic bank note dispenser	Nil	-	-
609	8473 40	Parts and components of the goods mentioned at S. No. 608	Nil	-	5
610	84 or any	Following goods for making of gem and jewelry			

	other chapter	(1)Automatic Chain Making machine, (2) chain twisting machine, (3) Spiral making machine, (4) Rolling machine (combined Profile Groovers/Strip Making) (5) and Automatic Investing Machine/casting Machine.	5%		-
611	8803 10 00 8803 20 00 8803 30 00	All goods	2.5%	-	-
612	9405 50 40	Solar lanterns or solar lamps	5%	-	-
613	Any chapter	Batteries for goods as specified against S. No.35 in the Table to the notification of the government of India in the Ministry of Finance (Department of Revenue) ,No.6/2006-Central Excise, dated 1 <sup>st</sup> March ,2006[G.S.R.96(E), dated the 1 <sup>st</sup> March 2006]	Nil	5%	5 and 110”;

(III) In the ANNEXURE,-

- (i) against condition No. 21, for item (a) and the entry relating there to, the following item and entry shall be substituted, namely :-

I

“(a) the goods are imported

- (i) by a manufacturer of textile garments or leather garments; or
- (ii) by a merchant exporter tied up with supporting manufacturer of textile garments or leather garments,

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 Council for Leather Exports, or as the case may be, Handloom Export Promotion Council: and

(b) 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.”;

- (ii) for Condition No. 104 and the entries relating thereto, the following shall be substituted, namely:-

“104.

(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) or non-scheduled (charter) services;

(ii) the importer is a dedicated company or partnership firm for the non scheduled services; and

(iii) 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; and
- b. he shall pay on demand, in the event of his failure to use the imported aircraft for the specified purposes, 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 purposes 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."

(iii) after condition No.108 and the entry relating there to, the following shall be inserted, namely:-

“109                      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.

110                      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, Government of India, for Central Financial Assistance;

111                      If,-

- (a) 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;
- (b) 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 three months 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.

**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 kind( 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."
- (iv) in the List 3, after item (170), the following shall be inserted, namely:-
- “ (171) Rasburicase
  - (172) Nilotinib
  - (173) Pneumococcal sacchride Conjugate Vaccine adsorbed 13- valent suspension for injection
  - (174) Micafungin sodium for injection”;
- (v) in the List 18 after item (21), the following shall be inserted, namely:-
- “(22) Tunnel boring machines and parts and components thereof for use in the assembly of tunnel boring machines”.

[F. No. 334/3/2011 -TRU]



(Sanjeev Kumar Singh)

Under Secretary to the Government of India

**Note:** The principal notification No. 21/2002-Customs, dated the 1<sup>st</sup> March, 2002 was published in the Gazette of India, Extraordinary, vide number G.S.R. 118(E), dated the 1<sup>st</sup> March, 2002 and was last amended vide notification No. 4/2011-Customs, dated the 27<sup>th</sup> January, 2011, published vide number G.S.R. 52(E), dated the 27<sup>th</sup> January, 2011.