

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 12/2014-Customs

New Delhi, the 11th July, 2014

G.S. R. (E).—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/2012-Customs, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* G.S.R. 185 (E), dated the 17th March, 2012, namely:-

In the said notification,-

(A) in the Table,-

(i) against serial number 29, for the entry in column (3), the entry “Dark seedless raisin” shall be substituted;

(ii) in serial number 51, for the entries in column (4), against clauses (A), (B) and (C) under item I of column (3), the entry “Nil” shall respectively be substituted;

(iii) against serial number 73, for the entry in column (4), the entry “7.5%” shall be substituted;

(iv) after serial number 73 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| | | | | | |
|------|------------|--|-----|---|-----|
| “73A | 1520 00 00 | Crude glycerin for use in the manufacture of soaps | Nil | - | 5”; |
|------|------------|--|-----|---|-----|

(v) against serial number 96, for the entry in column (4), the entry “5%” shall be substituted;

(vi) after serial number 104C and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | | | | |
|-------|------------|-----------|-----|---|---|
| “104D | 2302 40 00 | Rice bran | Nil | - | - |
|-------|------------|-----------|-----|---|---|

| | | | | | |
|--|------------|---|-----|---|-----|
| | 2304 | De-oiled soya extract | Nil | - | - |
| | 2305 | Groundnut oil cake/oil cake meal | Nil | - | - |
| | 2306 30 | Sunflower oil cake/oil cake meal | Nil | - | - |
| | 2306 60 00 | Palm kernel cake | Nil | - | - |
| | 2306 90 | Canola oil cake/oil cake meal, Mustard oil cake/oil cake meal, Rice bran oil cake | Nil | - | -"; |

(vii) after serial number 110 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| | | | | | |
|-------|------|---|------|---|-----|
| "110A | 2518 | Dolomite for metallurgical use conforming to IS: 10346-2004 | 2.5% | - | -"; |
|-------|------|---|------|---|-----|

(viii) after serial number 111 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| | | | | | |
|-------|------|--|------|---|-----|
| "111A | 2521 | Limestone for metallurgical use conforming to IS: 10345-2004 | 2.5% | - | -"; |
|-------|------|--|------|---|-----|

(ix) for serial number 122 and the entries relating thereto, the following serial number and the entries shall be substituted, namely :-

| | | | | | |
|------|------------|-------------|------|----|-----|
| "122 | 2701 19 10 | Coking coal | 2.5% | 2% | -"; |
|------|------------|-------------|------|----|-----|

(x) against serial number 122A, for the entry in column (4), the entry "2.5%" shall be substituted;

(xi) against serial number 123, for the entry in column (4), the entry "2.5%" shall be substituted;

(xii) for serial number 124 and the entries relating thereto, the following serial number and the entries shall be substituted, namely :-

| | | | | | |
|------|------------|-----------------|------|----|-----|
| "124 | 2701 11 00 | Anthracite coal | 2.5% | 2% | -"; |
|------|------------|-----------------|------|----|-----|

(xiii) after serial number 124 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| | | | | | |
|-------|------------|-----------|------|----|-----|
| "124A | 2701 19 90 | All goods | 2.5% | 2% | -"; |
|-------|------------|-----------|------|----|-----|

(xiv) against serial number 125, for the entry in column (4), the entry "2.5%" shall be substituted;

(xv) after serial number 126 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely :-

| | | | | | |
|-------|------------|-------------|------|---|---|
| "126A | 2707 40 00 | Naphthelene | 5% | - | - |
| 126B | 2707 50 00 | All goods | 2.5% | - | - |

| | | | | | |
|------|------|----------------|----|---|-----|
| 126C | 2708 | Coal tar pitch | 5% | - | -"; |
|------|------|----------------|----|---|-----|

(xvi) after serial number 138B and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

| | | | | | |
|-------|-----------------------------|-----------------------------|-----|-----|------|
| "138C | 2711 11 00 or 2711 21 00 | Liquefied Natural Gas (LNG) | Nil | Nil | 8B"; |
|-------|-----------------------------|-----------------------------|-----|-----|------|

(xvii) for serial number 141 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:-

| | | | | | |
|------|--|--|-----|---|-----|
| "141 | 2711 12 00, 2711 13 00, 2711 19 00 | 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 | Nil | - | -"; |
|------|--|--|-----|---|-----|

(xviii) after serial number 142A and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| | | | | | |
|-------|------------|---------|------|---|-----|
| "142B | 2711 12 00 | Propane | 2.5% | - | -"; |
|-------|------------|---------|------|---|-----|

(xix) after serial number 173 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely :-

| | | | | | |
|-------|------------|-----------|------|---|-----|
| "173A | 2901 10 00 | All goods | 2.5% | - | - |
| 173B | 2901 21 00 | Ethylene | 2.5% | - | - |
| 173C | 2901 22 00 | Propylene | 2.5% | - | - |
| 173D | 2901 24 00 | Butadiene | 2.5% | - | - |
| 173E | 2902 41 00 | o-Xylene | 2.5% | - | -"; |

(xx) after serial number 178 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| | | | | | |
|-------|------------|----------------|----|---|-----|
| "178A | 2905 11 00 | Methyl alcohol | 5% | - | -"; |
|-------|------------|----------------|----|---|-----|

(xxi) against serial number 185, for the entry in column (4), the entry "Nil" shall be substituted;

(xxii) after serial number 187A and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| | | | | | |
|-------|-------------|--------------------------|-----|---|-----|
| "187B | 3823 11 11, | All goods for use in the | Nil | - | 5"; |
|-------|-------------|--------------------------|-----|---|-----|

| | | | | | |
|--|------------------------------|---|--|--|--|
| | 3823 11 12, or 3823 11 19 | manufacture of soaps and oleochemicals | | | |
|--|------------------------------|---|--|--|--|

(xxiii) against serial number 206, in column (3), for the item (a) and the entry relating thereto, the following shall be substituted, namely:-

“(a) Electric parts and wire rolls for fitting on electric lamp / table lamp / wall lamp / ceiling lamp / door lamp / window lamp / garden lamp”;

(xxiv) after serial number 211 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | | | | |
|-------|------------------------------|---|-----|---|-------|
| “211A | 3208, 3815, 3901, or 3920 | 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 | Nil | - | 15A”; |
|-------|------------------------------|---|-----|---|-------|

(xxv) after serial number 230 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| | | | | | |
|-------|--|---|-----|---|-----|
| “230A | 3823 11 90, 3823 12 00, 3823 13 00, 3823 19 00, or 2915 70 | All goods for use in the manufacture of soaps and oleochemicals | Nil | - | 5”; |
|-------|--|---|-----|---|-----|

(xxvi) against serial number 233, in column (3), after the words “Hoshangabad”, the words “and Bank Note Paper Mill India Private Limited, Mysore” shall be substituted;

(xxvii) after serial number 233 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

| | | | | | |
|--------|----------------------|--|-----|-----|-----|
| “233A. | 39 or any Chapter | Raw materials for use in manufacture of security fibre and security threads for supply to Security Paper Mill, Hoshangabad | Nil | Nil | 5”; |
|--------|----------------------|--|-----|-----|-----|

| | | | | | |
|--|--|--|--|--|--|
| | | and Bank Note Paper Mill India Private Limited, Mysore for use in manufacture of security paper. | | | |
|--|--|--|--|--|--|

(xxviii) against serial number 244, for the entry in column (4), the entry “Nil” shall be substituted;

(xxix) against serial number 282, in column (3), in item (i), for the word “Fusible”, the words “Fusible and non-fusible” shall be substituted;

(xxx) against serial number 284, in column (3), after the item (o), the following items shall be inserted, namely:-

“(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”;

(xxxi) against serial number 312A, for the entry in column (4), the entry “Nil” shall be substituted;

(xxxii) against serial number 313, for the entry in column (4), the entry “2.5%” shall be substituted;

(xxxiii) against serial number 314, for the entry in column (4), the entry “2.5%” shall be substituted;

(xxxiv) against serial number 315, for the entry in column (4), the entry “2.5%” shall be substituted;

(xxxv) against serial number 334, for the entry in column (2), the entry “7208, 7209, 7210, 7211, 7212, 7219, 7220, 7225 3090, 7225 4019 7225 50 or 7225 9900” shall be substituted;

(xxxvi) after serial number 335 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| | | | | | |
|-------|------------|---|-----|---|-------|
| “335A | 7326 90 99 | Forged steel rings for manufacture of special bearings for use in wind operated electricity generators | 5% | - | 46 |
| 335B | 7408 | Flat copper wire for use in the manufacture of photo voltaic ribbon (tinned copper interconnect) for manufacture of solar photovoltaic cells or modules | Nil | - | 15A”; |

(xxxvii) against serial number 417,-

- (i) in column (3), after item (2), the following item shall be inserted, namely:-
“(3) Parts, other than those mentioned at (2) above, required for caustic soda unit or caustic potash unit using membrane cell technology”;
- (ii) in column (4), for the entry “5%”, the entry “2.5%” shall be substituted.

(xxxviii) against serial number 432, in column (3), the words and figures “of 19 inches and above”, shall be omitted”;

(xxxix) after serial number 432 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

| | | | | | |
|-------|------------|--|-----|---|-----|
| “432A | 8540 11 | Colour television picture tubes for use in the manufacture of cathode ray televisions | Nil | - | - |
| 432B | 8529, 4016 | 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 | Nil | - | 5”; |

(xl) after serial number 433 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

| | | | | | |
|-------|--------------------------|---------------------------------|-----|---|-----|
| “433A | 8543 | E-Readers | Nil | - | - |
| 433B | 8548 10 10 or 8548 10 20 | Battery scrap and battery waste | 5% | - | -”; |

(xli) against serial number 468, for the entry in column (4), the entry “2.5%” shall be substituted;

(xlii) after serial number 490 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

| | | | | | |
|-------|-------------------------|---------------------------------|-----|---|-------|
| “490A | 90 or any other Chapter | Portable X-ray machine / system | Nil | - | 89A”. |
|-------|-------------------------|---------------------------------|-----|---|-------|

(B) after the Table, in the proviso, after clause (bb), the following clause shall be inserted, namely:-

“(bc) the goods specified against serial number 104D of the said Table on or after the first day of January, 2015;”.

(C) in the ANNEXURE,-

(i) after condition number 8A and entry relating thereto, the following condition shall be inserted, namely:-

| | |
|-----|--|
| “8B | <p>If in respect of the Liquefied Natural Gas (LNG) for which exemption is claimed,-</p> <p>(a) the importer indicates in the Bill of Entry, the quantity of LNG for which the exemption is claimed; and</p> <p>(b) the importer produces a certificate from the Assistant Commissioner or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the place of export certifying that the quantity of LNG for which exemption is being claimed has actually been exported in terms of equivalent quantity by Gas Authority of India Limited (GAIL) to Pakistan during the preceding month under a contract entered into by GAIL for supply of re-gasified LNG to Pakistan based on import of LNG into India.”;</p> |
|-----|--|

(ii) against condition number 9, clause (c) shall be omitted;

(iii) after condition number 15 and the entries relating thereto, the following condition shall be inserted, namely:-

| | |
|------|---|
| “15A | <p>If , the importer at the time of import,-</p> <p>(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 Department of Electronics and Information Technology (DeitY) recommending the grant of the exemption and the said officer certifies that the goods are required for the specified purpose; and</p> <p>(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,-</p> |
|------|---|

| | |
|--|--|
| | <p>(i) he shall use the imported goods for the purpose specified; and</p> <p>(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.”.</p> |
|--|--|

(iv) in condition number 24,-

(a) in clause (a), (c) and (d), for the words “Apparel Export Promotion Council or Council for Leather Exports,” words “Apparel Export Promotion Council or Indian Silk Export Promotion Council or Council for Leather Exports” shall be substituted;

(b) in clause (b), for the figure, words, letters and brackets “3 percent of the FOB value of textile garments (other than handloom garments) or leather garments, as the case may be,” following shall be substituted, namely:-

“5 percent of the FOB value of textile garments (other than handloom garments) or 3 percent of the FOB value of leather garments”;

(v) in condition number 40, for the words “Director (Rolling Stock, Electrical and Signaling)”, the words “Director (Electrical)” shall be substituted;

(vi) after condition number 89, the following condition shall be inserted, namely:-

| | |
|------|---|
| “89A | <p>If,-</p> <p>(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</p> <p>(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.”;</p> |
|------|---|

[F. No. 334/15/2014-TRU]



(Pramod Kumar)

Under Secretary to the Government of India

Note.- The principal notification No. 12/2012-Customs, dated the 17th March, 2012 was 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, 2012 and last amended by notification No, 05/2014-Customs, dated the 17th February, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R 92(E), dated the 17th February, 2014.