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Notification No. 50/2017 –Customs dated 30th June, 2017

(Amended up to 35/2020-Customs dated 30th September, 2020)

This Notification supersedes notification No.12/2012 -Customs, dated the 17th March, 2012 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 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,- **(17th March, 2017 substituted by Notification No.76/2017-Customs dated 15th September, 2017)**

- (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

S.No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Integrated Goods and Services Tax	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	1	Animals and birds imported by zoo	Nil	-	-
2.	1	Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock	5%	-	-
3.	1	Grandparent poultry stock and donkey stallions	25%	-	-
3A.	0101 21 00	Pure-bred breeding Horses	Nil	-	-
(Inserted vide Notification No.001/2020-Customs dated 2 nd February, 2020)					
4.	0302 or 0303	Atlantic salmon	10%	-	-
5.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
6.	0306 16 or 306 17	Live SPFL. vannamei broodstock	10%	-	-
7.	040210 or 04022100	Goods upto an aggregate of ten thousand metric tonnes of total imports of such goods in a financial year.	15%	-	1
7A.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
7B.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
(Inserted vide Notification No.44/2018-Customs dated 10 th April, 2018)					
8.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
9.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
10.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
11.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
12.	0508 00 10	All goods	Nil	-	-
13.	0511 91	Artemia cyst, including wet artemia Cyst	5%	-	-
14.	0511 99 11	Artemia	5%	-	-
14A.		Omitted Vide Notification No.017/2019 dated 15 th June, 2019			
(Substituted vide notification No.049/2018-Customs Dated 20 th June, 2018)					

15.	05 or any other Chapter	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	5%	-	-
16.	0511 99 99	Human Embryo	Nil	-	2
17.	06, 07, 08, 09 or 12	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.	5%	-	3
18.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
19.	0703 10	All goods	Nil	-	-
20.	0713	Pulses [other than Tur, Chickpeas or Masoor (Lentils)]	Nil	-	-
(Substituted vide Notification No.29/2018-Customs dated 1st March, 2018)					
20A.	0713 10	Peas (Pisum sativum)	50%	-	-
(Inserted vide Notification No.84/2017-Customs dated 8th November 2017)					
(0713 10 substituted vide Notification No.37/2019-Cus. Dated 30th December, 2019)					
21.	0713 40 00, 0713 60 00	Tur	10%	-	-
21A	0713 20 00	Kabuli Chana	40%	-	-
(Substituted vide Notification No.31/2018-Customs dated 20th March, 2018)					
(Substituted vide Notification No.29/2018-Customs dated 1st March, 2018)					
21B	0713 20 20	Bengal Gram (desichana)	60%	-	-
21C	0713 20 90	Chickpeas (garbanzos)	60%	-	-
21D	0713 40 00	Lentils (Mosur)	30%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
21E	0713 40 00	Lentils (Mosur)	10%	-	-
21F	0713 40 00	Lentils (Mosur) originating in or exported from United States of America	30%	-	-
(Inserted vide Notification No.026/2020 Customs dated 2nd June, 2020 Effective from 31st, August, 2020)					
22.	0801 31 00	Cashew nuts in shell	2.5%	-	-
(Substituted vide Notification No.006/2018 Customs dated 2nd February, 2018)					
23.	Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019				
24.	Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019				
24A	0802 11 00	All Goods	Rs. 35 per kg/-		
24AA	0802 11 00	All goods originating in or exported from the United States of America	Rs.41 per kg/-	-	-
(Inserted vide Notification No.017/2019-Cus. Dated 15th June, 2019)					

24B	0802 12 00	All Goods	Rs. 100 per kg/-		
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
25.	Omitted (Vide Notification No.046/2018-Customs dated 23rd May, 2018)				
26.	0802 21 00, 0802 22 00	All goods	10%	-	-
26A	0802 31 00	All goods	100%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
27.	0802 51 00, 0802 52 00	All goods	10%	-	-
28.	0802 90 00	All goods	30%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
29.	0804 10 20, 0804 10 30	All goods	20%	-	-
30.	0805 10 00, 0805 50 00, 0806 10 00, 0808 30 00 or 0808 40 00	All goods	30%	-	-
31.	0806 20	All goods	100%	-	-
32.	0806 20 10	Dark seedless raisin	30%	-	-
32A	0808 10 00	All goods	50%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
32B	0808 10 00	All goods originating in or exported from the United States of America	70%	-	-
(Inserted vide Notification No.017/2019-Cus. Dated 15th June, 2019)					
33.	0810 60 00 or 0810 90	All goods, other than black, white or red currants and gooseberries.	15%	-	-
34.	0904 11 10	Long pepper (Piper longum)	30%	-	-
35.	0907	All goods	35%	-	-
36.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
37.	1001 19 00 or 1001 99 10	Wheat	40%	-	-
(40% Substituted vide Notification No.13/2019-Customs dated 26th April, 2019)					
38.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
39.	1005 10 00, 1007 or 1008 21, 1008 29	All goods	50%	-	-
40.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
(1005 90 Substituted vide Notification No.37/2019-Customs dated 30th December, 2019)					

41.	1005 90	All goods other than those specified against S. No. 40	50%	-	-
(1005 90 Substituted vide Notification No.37/2019-Customs dated 30th December, 2019)					
42.	1104 22 00	De-hulled oat grain	15%	-	-
43.	1107 10 00, 1108 12 00	All goods	30%	-	-
44.	1206 00 90	All goods for the purpose of extraction and refining of oil	10%	-	9
45.	1207 91 00	All goods	20%	-	-
46.	1209	All goods (other than those falling under sub-headings 1209 91 and 1209 99)	15%	-	-
47.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
48.	1209 91 or 1209 99	All goods	5%	-	-
49.	1211 30 00, 1211 40 00, 1211 50 or 1211 90	All goods, fresh or dried, other than liquorice roots	15%	-	-
50.	1301 90	Seed lac	5%	-	-
51.	1301 90 13	Asafoetida	20%	-	-
52.	1301 90 22	All goods	20%	-	-
53.	1301 90 49	Oleopine resin	5%	-	-
54.	1302 14, 1302 19 or 1302 20 00	All goods (other than vegetable seeds and extracts of pyrethrum or of the roots of plants containing rotenone)	15%	-	-
55.	1401 10 00	Bamboos	25%	-	-
(Substituted vide Notification No.27/2020-Customs dated 9th June, 2020)					
56.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
57.	1511 10 00	Crude Palm Oil	44%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
58.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
59.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
60.	1505	All goods	15%	-	-
61.	1507 10 00	All goods	35%	-	-
(30% to 35% Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (17.5% to 30% substituted vide Notification No.087/2017-Customs dated 17th November, 2017) (12.5% to 17.5% Substituted vide notification No.71/2017-Customs Dated 11th August, 2017)					

62.	1507 90 10	All goods	45%	-	-
(45% Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (35% substituted vide Notification No.087/2017-Customs dated 17th November, 2017)					
63.	1508, 1509, 1510, 1512(other than 1512 11 10), 1513, or 1515	All goods, crude and edible grade	35%	-	-
(35% Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (30% Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018) (Substituted vide Notification No.087/2017-Customs dated 17th November, 2017)					
64.	1508, 1510, 1512 (Other than 1512 19 10), 1513, or 1515	All goods, refined and edible grade	45%	-	-
(Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (35% Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018) (Substituted vide Notification No.087/2017-Customs dated 17th November, 2017)					
64A	1509	All goods, refined and edible grade	40	-	-
(Substituted vide notification No.047/2018-Customs Dated 14th June, 2018)					
65.	1511 90	All goods	54%	-	-
(54% Substituted vide Notification No.29/2018-Customs dated 1st March, 2018) (40% substituted vide Notification No.087/2017-Customs dated 17th November, 2017) (15% to 25% Substituted vide notification No.71/2017-Customs Dated 11th August, 2017)					
66.	1511	Palm stearin, whether crude, RBD or other, having free fatty acid (FFA) 20% or more	7.5%	-	-
67.	Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019				
68.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
69.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
70.	1512 11 10	All goods	35%	-	-
(Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (25% substituted vide Notification No.087/2017-Customs dated 17th November, 2017)					
71.	1512 19 10	All goods	45%	-	-
(Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (35% substituted vide Notification No.087/2017-Customs dated 17th November, 2017)					

72.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
73.	1514 11 or 1514 91	All goods, edible grade	35%	-	-
(Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (25% substituted vide Notification No.087/2017-Customs dated 17th November, 2017)					
74.	1514 19 or 1514 99	All goods, edible grade	45%	-	-
(Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (20% substituted vide Notification No.087/2017-Customs dated 17th November, 2017)					
75.	1516 10	All goods	30%	-	-
76.	1516 20	All goods	80%	-	-
77.	1516 20	All goods of edible grade	45%	-	-
(Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (35% Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
78.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
79.	1517 10 21, 1517 90 10, 1518 00 11, 1518 00 21 or 1518 00 31	All goods of edible grade	45%	-	-
(Substituted vide notification No.047/2018-Customs Dated 14th June, 2018) (35% Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
80.	1517 or 1518	All goods other than edible grade	30%	-	-
81.	1520 00 00	Crude glycerin	7.5%	-	-
82.	1520 00 00	Crude glycerin for use in the manufacture of soaps	Nil	-	9
83.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
84.	Omitted (Omitted vide Notification No.24/2018-Customs dated 6th February, 2018)				
85.	Omitted (Omitted vide Notification No.24/2018-Customs dated 6th February, 2018) (50% Substituted vide Notification No.66/2017-Customs dated 10th July, 2017)				
86.	Omitted (Omitted vide Notification No.24/2018-Customs dated 6th February, 2018) (50% Substituted vide Notification No.66/2017-Customs dated 10th July, 2017)				
87.	Omitted (Omitted vide Notification No.24/2018-Customs dated 6th February, 2018) (50% Substituted vide Notification No.66/2017-Customs dated 10th July, 2017)				
88.	Omitted (Omitted vide Notification No.24/2018-Customs dated 6th February, 2018)				
88A.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
(Inserted vide Notification No.74/2017-Customs dated 7th September, 2017)					
89.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
90.	1702	Lactose for use in the manufacture of homeopathic medicine	10%	-	9

91.	1702 11 or 1702 19	All goods	25%	-	-
92.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
93.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
94.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
95.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
96.	1903 00 00	All goods	30%	-	-
97.	1905 31 00 or 1905 32	All goods	30%	-	-
98.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
99.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
100.	2008 93 00, 2202 90	Cranberry products	10%	-	-
(2009 81 00, 2009 90 00 Omitted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
101.	Omitted				
102.	Omitted (Vide Notification No.46/2018-Customs dated 23rd May, 2018)				
103.	2106 90	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)	50%	-	-
(50% substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
104.	Any Chapter	The goods specified in List 1 used in the processing of sea-food.	Nil	-	10
105.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
106.	2207 20 00	All goods	5%	-	-
107.	2207 20 00	Denatured ethyl alcohol (ethanol) for use in manufacture of excisable goods.	2.5%	-	9
108.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
109.	23, 28, 29, 30 or 38	Veterinary drugs and other goods specified in List 2	10%	-	-
110.	230120	All goods	5%	-	-
111.	2302 10 10	Maize Bran	Nil	-	-
112.	2302 40 00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of rice.	15%	-	-
113.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
114.	2304, 2305 or 2306	All goods	15%	-	-
115.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				

116.	2306	De-oiled rice bran oil cake	Nil	-	-
117.	2309 10 00	All goods	20%	-	-
118.	2309 90	Feed additives or pre-mixes	20%	-	-
119.	2309 90	<p>The following goods, namely: - (1) Prawn feed; (2) shrimp larvae feed; (3) fish feed in pellet form</p> <p>(Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)</p> <p><i>Explanation.</i>- 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.</p>	5%	-	-
120.	25 (except 2515, 2516, 2523, 2524)	All goods	5%	-	-
121.	2503 00	Crude or unrefined sulphur	2.5%	-	-
122.	2505 10 11, 2505 10 12, 2505 10 19	Silica Sands	2.5%	-	-
123.	2510	Rock phosphate	2.5%	-	-
124.	2515 11 00, 2515 12 10, 2515 12 20, 2515 12 90, 2516 11 00, 2516 12 00	All goods, other than,- (i) Rough Marble and Travertine blocks; (ii) Marble slabs	10%	-	-
125.	Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019				
126.	2518	Dolomite for metallurgical use conforming to IS:10346-2004	2.5%	-	-
127.	2520 10	Gypsum	2.5%	-	-
128.	2521	Limestone for metallurgical use conforming to IS:10345-2004	2.5%	-	-
129.	2523 29	All goods	Nil	-	-
130.	2528	Boron ores	Nil	-	-
131.	2529 22 00	Acid grade fluorspar	5%	-	-

132.	25, 28, 38 or 39	The following goods, when imported for use in the manufacture of refractory products falling under Chapters 38, 68 or 69, namely:- (A) (1) Aluminouscement (2) Silicon metal(99%) (3) Micro/fumedsilica (4) Brown fusedalumina (5) Sintered/tabular alumina (6) Fusedzirconia (7) Sodium hexametaphosphate (8) Siliconcarbide (9) Boroncarbide (10) Reactivealumina (11) Fused silica;and (B) Phenolic resin	5%	-	9
133.	26	Gold ores and concentrates for use in the manufacture of gold	Nil	-	9 and 12
134.	2601 to 2617	All goods	2.5%	-	-
135.	2604 00 00	Nickel ore and concentrate	Nil	-	-
136.	2612 10 00	Uranium Ore and concentrates, for generation of nuclear power	Nil	-	-
amended vide notification No.025/2019-Cus. Dated 6th July, 2019					
137.	2620 11 00, 2620 19	All goods	5%	-	-
(2620 19 Substituted vide Notification No.37/2019-Customs dated 30th December, 2019)					
138.	2620 30	All goods	5%	-	-
139.	27	The following bunker fuels for use in ships or vessels, namely:- (i) IFO 180CST; (ii) IFO 380CST (iii) Very Low Sulphur Fuel Oil (VLSFO) meeting ISO 8217:2017 RMG380 Viscosity in 220-400 CST standards/Marine Fuel 0.5% (FO)	Nil	-	13
140.	2701 11 00, 2701 12 00, 2701 19	All goods	2.5%	-	-
141.	2701 20, 2702, 2703	All goods	2.5%	-	-
142.	2704, 2705, 2706	All goods	5%	-	-
143.	2707	All goods	2.5%	-	-
144.	2708	All goods	5%	-	-
145.	Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019				
146.	2710	Avgas	Nil	-	-

147.	2710, 2711, 2712, 2713, 2714 or 2715	All goods (excluding naphtha), other than the goods mentioned in s.No.150, 151, 153, petroleum coke falling under sub-heading 2713 11 or 2713 12	5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2 nd February, 2020)					
(Substituted vide Notification No.2/2018 Customs dated 5 th January, 2018) Word “including” is substituted with “excluding” vide notification No.025/2019-Cus. Dated 6 th July, 2019					
147A	2710	Naphtha	4%	-	-
Inserted vide notification No.025/2019-Cus. Dated 6 th July, 2019					
148.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
149.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
150.	2710or 271490	All goods, for the manufacture of Fertilisers	Nil	-	9
151.	2710 19	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. <i>Explanation.-</i> “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.	Nil	-	-
152.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
153.	2711 12 00, 2711 13 00, 2711 19	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	-	-
(2711 19 Substituted vide Notification No.37/2019-Customs dated 30 th December, 2019)					
154.	2711 19 10, 2711 19 20	Liquefied petroleum gases(LPG)	5%	-	-
(Substituted vide Notification No.37/2019-Customs dated 30 th December, 2019)					

155.	2711	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	Nil	-	9
		unit from where such Liquefied petroleum gases (LPG) were received. <i>Explanation.</i> - 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.			
156.	2711 12 00	Propane	2.5%	-	-
157.	2711 13 00	Butanes	2.5%	-	-
157A.	2713 12 10 2713 12 90	Calcined Petroleum Coke	7.5%	-	-
(Inserted vide Notification No.001/2020-Customs dated 2 nd February, 2020)					
158.	Omitted (vide Notification No.92/2017-Customs dated 14 th December, 2017)				
159.	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 crackfiller; (iii) Asphalt remover and corrosion protectant; (iv) Sprayer system for bio-based Asphalt	Nil	-	14
160.	(Omitted vide Notification No.001/2020-Customs dated 2 nd February, 2020)				
161.	2716 00 00	Electrical energy originating from Nepal and Bhutan	Nil	-	-
162.	2716 00 00	Electrical energy supplied from Processing Area of SEZ to Domestic Tariff Area (DTA), generated using-	Paisa per KWh		
		(a) imported coal as fuel	40	-	-
		(b) domestic coal as fuel	65	-	-
		(c) mix of domestic gas/RLNG (Regasified Liquefied Natural Gas) as fuel	59	-	-
		(d) RLNG as fuel	89	-	-

163.	2716 00 00	Electrical energy supplied from Non- Processing Area of SEZ to Domestic Tariff Area, generated using- (a) imported coal as fuel (b) domestic coal as fuel (c) mix of domestic gas/RLNG as fuel (d) RLNG as fuel	Paisa per KWh 24 24 18 21	- - - -	- - - -
164.	2716 00 00	Electrical energy supplied to DTA by power plants of 1000MW or above, and granted formal approval for setting up in SEZ prior to the 19th July, 2012. (Substituted vide Notification No.70/2017 Customs dated 31st July, 2017)	Nil	-	15
165.	2716 00 00	Electrical energy supplied to DTA from power plants of less than 1000MW, and granted formal approval for setting up in SEZ prior to the 19th July, 2012- (a) imported coal as fuel (b) domestic coal as fuel (c) mix of domestic gas/RLNG as fuel (d) RLNG as fuel	Paisa per KWh 24 24 18 21	- - - -	15 15 15 15
(19th July, 2012 is Substituted vide Notification No.70/2017 Customs dated 31st July, 2017)					
166.	28, 29 or 30	The following goods, namely : - (A) Drugs, medicines, diagnostic kits or equipment specified in List3 (B) Bulk drugs used in the manufacture of drugs or medicines at(A)	5% 5%	- -	- 9
167.	28, 29, 30 or 38	The following goods, namely :- (A) Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List4. (B) Bulk drugs used in the manufacture of life saving drugs or medicines at(A). (C) Other life saving drugs or medicines	Nil Nil Nil	- - -	- 9 16
168.	28, 29,32, 39, 54,56, 70, 72 or 90	The following goods, namely:- (A) Goods specified in List 5, for the manufacture of telecommunication grade optical fibres or optical fibrecables; (B) Fibre reinforced plastic rods (FRP),for the manufacture of telecommunication grade optical fibres or optical fibrecables; (C) Goods specified in List 6 for manufacture of telecommunication grade FRP.	Nil Nil Nil	- - -	9 9 9
169.	28 (Except 2801, 2802, 2803, 2804, 2805, 2809 20 10, 2810 00 20, 2814, 2823 00 10 and 2843)	All goods	7.5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020) (Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					

170.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
171.	28, 29, 84, 85 or 90	The goods specified in List 7, for the manufacture of laser and laser based instrumentation	Nil	-	17
172.	28 or 38	The following goods, namely:- (a) Silicon in all forms, that is, polycrystalline silicon or ingots, for the manufacture of undiffused silicon wafers; (b) Undiffused silicon wafers, for the manufacture of solar cells or solar cell modules;	Nil	-	9
173.	28, 29, 32, 39, 70 or 90	Following goods for manufacture of telecommunication grade impregnated glass reinforcement roving, namely,- (i) E-glass roving/yarn; (ii) liquid absorbent polymer; (iii) polyurethane polymer; (iv) vinyl polymer	10%	-	9
174.	2801 20 00	Iodine	2.5%	-	-
175.	Any Chapter	Common salt (including Rock Salt, Sea Salt and Table Salt)	Nil	-	-
176.	2807 00 10	Sulphuric acid for the manufacture of fertilizers	5%	-	-
177.	2809 20 10	Phosphoric acid	5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
177A	2809 20 10	All goods originating in or exported from the United States of America	10%	-	-
(Inserted vide Notification No.017/2019-Cus. Dated 15 th June, 2019)					
177B	2810 00 20	Boric Acid	7.5%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
178.	2818 20 10	All goods	5%	-	-
179.	2825	Vanadium pentoxide or vanadium sludge	2.5%	-	-
180.	2825 40 00	Nickel oxide and hydroxide	Nil	-	-
181.	2841	Ammonium Metavanadate	2.5%	-	-
182.	28442000	Sintered natural uranium dioxide, Sintered uranium dioxide pellets (U-235), for generation of nuclear power	Nil	-	-
183.	2844	Medical use fission Molybdenum-99 (Mo-99) for use in the manufacture of radio pharmaceuticals	Nil	-	9
184.	2852 or 3822	Pharmaceutical Reference Standard	5%	-	18
185.	29(except 29054300, 29054400 and 29337100)	All goods	7.5%	-	-
186.	29 or 38	Alpha pinene	5%	-	-
187.	29 or any Chapter	Raw materials intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines	Nil	-	19

188.	29, 30, 35, 38 or 39	The following goods, for the manufacture of enzyme linked immunoabsorbent assay kits (ELISA Kits), namely :- (i) Plastic ELISA plates; (ii) Deactivated positive control sera against human and animal diseases; (iii) Enzyme horse raddishperoxidase; (iv) Enzyme Alkalinephosphatase; (v) Enzyme glucoseoxidase; (vi) Animal anti-humanimmunoglobins; (vii) Protein A or Protein A Gold Conjugates; (viii) Polystyrene latexbeads; (ix) Deactivated enzyme labeled human anti-HIV reagent; (x) Enzyme conjugates of antibodies or antigens or ProteinA; (xi) Natural or synthetic or recombinant antigens relating to human and animal diseases; (xii) Antibodies (monoclonal or polyclonal) relating to human and animaldiseases; (xiii) Stabilizers for the Enzymeconjugate;	5%	-	9
189.	29 or 38	Gibberellic acid	5%	-	-
190.	29	DL-2 Aminobutanol, Diethyl malonate, Triethyl orthoformate, Aceto butyrolactone, Thymidine, Artemisinin	5%	-	-
191.	29	Maltol, for use in the manufacture of deferiprone	Nil	-	9
192.	29 or 38	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels	10%	-	-
193.	2901, 2902 (except 2902 43 00, 290250 00)	All goods	2.5%	-	-
194.	2902 41 00	o-Xylene	Nil	-	-
195.	2903(except 2903 11 10, 2903 12 00, 2903 13 00, 2903 22 00) or 2904	All goods	5%	-	-
196.	2902 43 00	p-Xylene	Nil	-	-
197.	2902 50 00	Styrene	2%	-	-
198.	2903 15 00	Ethylene dichloride (EDC)	Nil	-	-
2% changed to Nil vide notification No.025/2019-Cus. Dated 6th July, 2019					
199.	2903 21 00	Vinyl chloride monomer (VCM)	2%	-	-
200.	2905 11 00	Methyl alcohol	5%	-	-
201.	2905 31 00	Mono ethylene glycol (MEG)	5%	-	-
202.	2907 2300	Bis-phenol A	Nil	-	-

202A	2910 20 00	Methyloxirane (propylene oxide)	5%	-	-
202A inserted vide notification No.025/2019-Cus. Dated 6th July, 2019					
203.	2910 3000	Epichlorohydrin	2.5%	-	-
204.	2914 61 00, 2914 69 90	Anthraquinone or 2-Ethyl Anthraquinone, for use in manufacture of Hydrogen Peroxide	2.5%	-	9
205.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
206.	2917 36 00	Purified Terephthalic Acid (PTA), Medium Quality Terephthalic Acid (MTA) and Qualified Terephthalic Acid (QTA)	5%	-	-
207.	2917 37 00	Dimethyl terephthalate (DMT)	5%	-	-
208.	2926 10 00	Acrylonitrile	2.5%	-	-
209.	2929 10 90	Diphenylmethane 4, 4-diisocyanate (MDI) for use in the manufacture of spandex yarn	Nil	-	9
210.	293371 00	Caprolactam	7.5%	-	-
211.	2905 43 00, 2905 44 00, 3301, 3501, 3502, 3503, 3504, 3505, 3809 10 00,	All goods	20%	-	-
212.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
212A.	30	Medicines /drugs/vaccines supplied free by United Nations International Children's Emergency Fund (UNICEF) , Red Cross or an International Organisation subject to specified conditions. Explanation: For the purpose of this notification, - “International Organisation means an International Organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply.	Nil	Nil	103
(Inserted vide notification No.77/2017-Customs Dated 13th October, 2017)					
213.	30 or any other Chapter	Drugs and materials	Nil	-	20
214.	Any Chapter	Artificial Plasma	5%	-	-
215.	Any Chapter	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	Nil	-	-

216.	Any Chapter	Artificial kidney	Nil	-	-
216A	Any Chapter	Raw materials, parts or accessories for use in manufacture of artificial kidney	Nil	-	-
216A inserted vide notification No.025/2019-Cus. Dated 6th July, 2019					
217.	Any Chapter	All types of contraceptives	Nil	-	-
218.	30029030	Probiotics	5%	-	-
219.	31(Except 31022100, 31025000, 31043000, 31052000, 31053000, 31054000, 31055100, 31055900, 31056000, 31059010, 31059090)	All goods	7.5%	-	-
220.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
221.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	5%	-	-
222.	31	Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers	5%	-	-
223.	31	Composite Fertilisers	5%	-	-
224.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	5%	-	-
225.	31	<p>I. The following Water Soluble Fertilizers included in Schedule 1, part A of the Fertilizers Control Order, namely:-</p> <p>(a) Potassium nitrate(13:0:45) 5%</p> <p>(b) Calciumnitrate 5%</p> <p>(c) Mono ammoniumphosphate 5%</p> <p>(d) Mono potassium phosphate (0:52:34) 2.5%</p> <p>(e)13:40:13 NPKfertilizers 2.5%</p> <p>(f) 18:18:18 NPK fertilizers 2.5%</p> <p>(g) NPK 13:05:26 2.5%</p> <p>(h) 20:20:20 NPK fertilizers 2.5%</p> <p>(i) 6:12:36 NPKfertilizers 2.5%</p> <p>(j) Potassium magnesiumsulphate 2.5%</p> <p>(k) 19:19:19 NPK fertilizers 2.5%</p> <p>(l) NPK12:30:15 2.5%</p> <p>(m) NPK 12:32:14 2.5%</p> <p>II. The following Liquid fertilizers included in schedule 1 part A of the Fertilizers Control Order, namely:-</p> <p>(a) Super phosphoric acid (70% P2O5) 5%</p> <p>(b) Ammonium poly phosphate (10-34-0) (Liquid) 5%</p> <p>(c) Zincated phosphate (Suspension) 5%</p>			

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
	83 or any other Chapter	<p>electric lamp / table lamp / wall lamp / ceiling lamp / door lamp / window lamp / garden lamp/wire roll/Christmas ornamentation (Inserted vide Notification No.052/2018 dated 14th July, 2018)</p> <p>(b) Hinges, metal locks and back of photo frames, and fittings for photo frame / box;</p> <p>(c) Wax items for candle holder / votive / cup;</p> <p>(d) Chemicals / lacquer required for improved finish of export product;</p> <p>(e) Motifs for attachment on export product;</p> <p>(f)Severe atmospheric corrosion inhibitor (SACI) used as rust preventive concentrate for coating on ornamental painted and unpainted cast iron artware;</p> <p>i.Heat resistant paint used on cast iron items for ornamental fire placeaccessories;</p> <p>i. Wood polish materials ;and</p> <p>i. Poly films used for shrink wrapping andcling – wrapping of artwares</p> <p>(j) Wooden biscuit (splings-joining accessory for wooden board);</p> <p>(k) Decorative paper for lampshade;</p> <p>(l) Sea shell, Mother of Pearl (MOP), Cattle horn and BoneMaterials;</p> <p>(m) Prints for photoframes</p> <p>(n) Animal hair materials forbrushes;</p> <p>(o) Copper adhesive tape 1/2” orless;</p> <p>(p) adhesive copper foil1/8” to1;</p> <p>(q) Patina and patina bronze;</p> <p>(r) clockmovement; (Word Analog was omitted vide Notification No.052/2018 dated 14th July, 2018)</p> <p>(s) Hardware brass and metal fittings for furniture;</p> <p>(t) Handles/blades forcutlery;</p> <p>(u) Glass sheet (clear or opaque or cloured glass) for use withmosaic;</p> <p>(v) Air and electric operated screw driver with hose andcouplings;</p> <p>(w) Tool bits, for motorizer and screwdriver;</p> <p>(x) Glueapplicator;</p> <p>(y) Moisture measuringtools;</p> <p>(z) Air operated guns and tools for inserting fasteners for brads, flexi- points, pins, staples, nails andhinges;</p> <p>(za) Power operated mitre saw;</p>			

		<p>(zb) Cane/cane handles for bags; (zc) Adhesive / glue; (zd) Waxes,paper boards,foils,Biaxially Oriented Polypropylene (BOPP)films,holographicpaper; (ze) Jigat; (zf) Bye products of sandalwood namely white chip powder,spent wood dust, balloon dust; (zg) Natural essential oils/aromatic chemicals; (zh) Wine tools; (zi) Printed boxes with logo of buyer; (zj) Tungsten carbide tipped tips,circular saw, drill bits, milling and profile cutters , fret saw/band saw blades; (zk) Diamond wheels/ drills; (zl) Abrasive emery paper / belts/ circular disk; (zm) Compact Fluorescent Lamps(CFL) and bulbs of 120 volts (zn) Polyurethane coated fabric, synthetic leather fabric, raffia fabric,rayon raffia fabric,paper raffia fabric; (zo) Inlay cards,labels, tags, sensors, stickers, printed bags, plastic clear sheets and bags,nylon / polyester/Poly Vinyl Ether (PVE) mesh and fabrics, reflective tapes,fashion tapes, masking tapes,double side tapes, self-adhesive pads,poly bags, alarm tags,alarm chips,security chips; (zp) Zipper, zipper head, fastener, puller and slider,eyelets, hooks, eyes, rivets, studs, buttons, magnet buttons, buckles,tape, elastic tape, adhesive tape, re-enforcement tape, velcro tape, hook tape, loop tape, elastic cloth, elastic band, quilted waddingmaterials accessories, polywadding materials,fusible embroidery motifs andprints, embroidery thread, sewing thread,stones (other than precious andsemi-precious), sequin, cord andcord stopper, stamping foil,lining, interlining andre-forcement materials, metal chain, dog hook, „D“ ring, „O“ ring, bridge fitting, metal frame / bag frame, metal letters /interior plate/logo; (zq) Beads and glasspearls for embroidery andfashion jewellery,beading materials-synthetic/ leather/fabric/cotton, chatons/crystals as decorative items; (zr) Printing inks;(zs) Decorative veneers;(zt)Metal sounding bells and sounding bars, carbon fibre parts,decorative celluloid sheets; (zu) Ceramic fittings and wares; (zv) Velvet fabric / velvet paper; (zw) Gas lighters,cigar cutters andcigar humidor boxas smokingaccessories; (zx) Partsof writing instrumentof wood; (zy) Resins; (zz)Acrylic sheet for photo frames; (zza) Mount board/foam board/paper board/Medium Density Fiberboard</p>			
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		<p>(MDF)sheets/hard board/backing boards for photo frames; (zzb) Conservation/archival tapes, self-adhesive sealing tapes, archival material for picture frames; (zzc) Jewellery findings, attachments and components (made of metals other than gold, silver and platinum and not containing precious/semi-precious stones); (zzd) Laminating films; (zze) Elastic gel; (zzf) Cords of leather /cotton / satin, ribbons and plastic seal; (zzg) Faucet / lotion pump for dispensers of plastic/stainless steel/metal; (zzh) Soldering water and acid water; (zzi) Amino resins and polyurethanes in combination for use as adhesive; (zzj) Film of high density polymers of ethylene, vinyl paper; (zzk) Chemicals for treatment of wood and wood worms/wood insects; (zzl) Glass melting pots with ring made of clay refractory materials; (zzm) Selenium and borax; (zzn) Cutting wheels for glass; (zzo) Art brushes and brushes for special handicraft applications; (zzp) Decorative mouldings for furniture and art framing; (zzq) Magnets, magnet buttons; (zzr) Anti-reflective glass of 1.5 mm to 10 mm thickness; (zzs) Canvas stretcher bar. (zb to zzs inserted vide Notification No.052/2018 dated 14th July, 2018)</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 (except 320611 and 3206 19 00) or 3207	All goods	7.5%	-	-
232.	3201 20 00	Wattle extract	2.5%	-	-
233.	3201 90 20	Myrobalan fruit extract	2.5%	-	-
234.	3206 5000	Triband Phosphor	Nil	-	-
235.	3207 10 40	Ceramic colours	5%	-	-
236.	3207 40 00	All goods	5%	-	-

237.	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) EVAresin; (ii) EVAmasterbatch; (iii) Poly ethylene terephthalate (PET)film; (iv) Poly vinyl fluoride(PVF); (v) Poly vinyl di-fluoride(PVDF); (vi) Adhesive resin; and (vii) Adhesivehardner	Nil	-	22
238.	32099090	Organic / inorganic coating material for manufacture of electrical steel	5%	-	9
239.	330210	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)	10%	-	-
240.	3403	All goods	7.5%	-	
241.	3404 20 00	Vinyl Polyethylene Glycol for use in manufacture of Poly CarboxylateEther	7.5%	-	9
242.	35	The following goods for use in the manufacture of Plasma Volume Expanders, namely:- (i) Hydroxyethyl starch, (ii) Dextran	5%	-	9
243.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
244.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
245.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
246.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
247.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
248.	38	Dipping oil, Paclobutrazol (Cultar)	10%	-	-
249.	38	Bio-pesticides, based on – (i) Bacillus thuringiensis var.kurstaki (ii) Bacillus thuringiensis var.israelensis (iii) Bacillusphaericus (iv) Saccharopolysporaspinososa	5%	-	-
249A	3822 00 90	All Goods	10%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018) (Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
250.	3801, 3802, 38030000, 3804, 3805,	All goods	7.5%	-	-

(Substituted vide notification No.049/2018-Customs Dated 20 th June, 2018) (Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
	3806, 3807, 3809 (except 38091000), 3810, 3812, 3815, 38160000, 3817, 38210000 or 3824(except 3824 60)				
250A	3824 99 00	Binders for foundry moulds	7.5	-	-
(Substituted vide Notification No.37/2019-Customs dated 30 th December, 2019)					
(Substituted vide notification No.049/2018-Customs Dated 20 th June, 2018)					
251.	38231100, 38231200, 38231300, 38231900, or 3823 70	All goods	7.5%	-	-
(Substituted by Notification No.76/2017-Customs dated 15 th September, 2017)					
252.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
(Substituted vide Notification No.76/2017-Customs dated 15 th September, 2017)					
253.	3824 99 32, 8505 11 90	The following goods for use in the manufacture of Brushless Direct Current (BLDC) motors, namely:- Magnet Resin (Strontium Ferrite compound/before formed, before magnetization); Neodymium Magnet (before Magnetization)	2.5%	-	9
254.	3815 90 00	Catalyst for use in the manufacture of cast components of Wind Operated Electricity Generator	5%	-	24
255.	3909 40 90	Resin for use in the manufacture of cast components of Wind Operated Electricity Generator	5%	-	24
256.	39	Ethylene vinyl acetate (EVA)	7.5%	-	-
257.	39, 48 or any other Chapter	Tags, labels, stickers, belts, buttons or hangers, imported by <i>bonafide</i> exporters	Nil	-	-

258.	39 or any chapter	Security fibre, security threads, Paper Based Taggant, including M-feature , for use in the manufacture of security paper by Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore.	Nil	-	9
(Substituted vide notification No.033/2020-Customs, dated 7th September, 2020)					
259.	39 or any Chapter	Raw materials for use in manufacture of security fibre and security threads for supply to Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore for use in manufacture of security paper.	Nil	-	9
260.	39, 72 and 81	The following goods, for the manufacture of orthopaedic implants falling under sub-heading 9021 10, namely:- Special grade stainlesssteel; Titaniumalloys; Cobalt-chromealloys; High-densitypolyethylene	Nil Nil Nil Nil	- - - -	9 9 9 9
261.	39 or 74	Alatheon Copper wire	Nil	-	9 and 25
262.	3901 to 3915 (except 3904 and 3908)	All goods	7.5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
(Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
263.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
264.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
265.	3902	Capacitor grades polypropylene granules or resins for the manufacture of capacitor grade plastic film	Nil	-	9
266.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
267.	3904	All goods other than polymers of vinyl chloride	7.5%	-	-
(Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
268.	3906 90	Sodium polyacrylate	5%	-	-
269.	3906 90 90	Super absorbent polymer (SAP) imported for use in the manufacture of the following, namely:- adult diapers; all goods falling under chapter heading 9619, other than adultdiapers	5% 5%	- -	9 9
270.	3907	Polyester chips	5%	-	-

271.	3907 20 10	Polytetramethylene ether glycol, (PT MEG) for use in the manufacture of spandex yarn	Nil	-	9
272.	3907 40 00	Polycarbonates	5%	-	-
273.	3908	Nylon chips	7.5%	-	-
274.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
275.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
276.	4002 70 00	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)	7.5%	-	9
277.	6814 90 90	Mica glass tape for use in the manufacture of insulated wires and cables falling under heading 8544 (except sub-heading 8544 11)	7.5%	-	9
277A.	3920 10 99	Calendared plastic sheet for use in manufacturing of Smart Card Falling under heading 8523	5%	-	9
(Inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
278.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
279.	40	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802	Nil	-	26
280.	40	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802	Nil	-	27
281.	400121, 400122, 4001 29	All goods	25% or Rs. 30/- per kg, whichever is lower	-	-
282.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
283.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
284.	4016 95 90, 4016 99 90	All goods, other than- (i) Natural rubber latex made balloons; (ii) Microphone Rubber Case for cellular mobile phones; or (iii) Sensor Rubber Case / Sealing Gasket including sealing gaskets / cases from Rubbers like SBR, EPDM, CR, CS, Silicone	10%	-	-

		and all other individual rubbers or combination / combination of rubbers for cellular mobile phones.			
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
285.	41	Wet blue chrome tanned leather, crust leather, finished leather of all kinds, including splits and sides of the aforesaid	Nil	-	-
286.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
287.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
288.	43, 52, 54,55, 56, 58, 59or 60	Lining and inter-lining materials	Nil	-	28
289.	4401 21 00, 4401 22 00	Wood in chips or particles, imported for use in manufacture of the following, namely:- paper and paperboard; newsprint.	Nil	-	9
290.	47	Pulp of wood or of other fibrous cellulosic material (excluding rayon grade wood pulp) when used for the manufacture of the following, namely :- newsprint; paper andpaperboard; adultdiapers; all goods falling under chapter heading 9619, other than adultdiapers.	Nil Nil Nil 2.5%	- - - -	9 and 29 9 9 9
291.	4702	Rayon grade wood pulp	2.5%	-	-
292.	4707	All goods imported for use in, or supply to, a unit for manufacture of paper or paperboard other thannewsprint; All goods, imported for use in, or supply to, a unit for manufacture of newsprint	Nil Nil	- -	30 30
293.	48	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 containingsodiummeta-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 packingof grapes.	5%	-	-

293A.	48	Newsprint- (i) in strips or rolls of width exceeding 28 cm; or (ii) in rectangular (including square) sheets with one side exceeding 28cm and other side exceeding 15 cm in the unfolded state.			
293B	48	Uncoated paper of a kind used for printing newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side exceeding 2.5 micro meters (microns) weighing not less than 40 g/m ² and not more than 65 g/m ²	5%	-	31
(Inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
294.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
295.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
296.	4802	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	Nil	-	-
296A	4810	Lightweight coated paper weighing upto 70 g/m ² , imported by actual users for printing magazines.	5%	-	9
(Inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
297.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
297A	4823 90 90	All goods other than kites	10%	-	-
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					

298.	49 or 8523	The following goods, namely:- Information Technology software, And Document of title conveying the right to use Information Technologysoftware. <i>Explanation.-</i> “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.	Nil	-	-
299.	49	Commonwealth and international reply coupons and UNESCO coupons	Nil	-	-
300.	49	Greeting cards, diaries and calendars and corresponding number of envelopes for such greeting cards, diaries and calendars, imported by UNICEF	Nil	-	-
301.	Any Chapter	Commercial catalogues in book form	Nil	-	-
302.	49011010, 49019100 or 49019900	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	5%	-	-
(5% substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
303.	4906	All goods	Nil	-	-
304.	4907	Printed Indian Bank Notes, imported by the Reserve Bank of India	Nil	-	-
304A	4907 00 20	Paper Money	Nil	Nil	-
(Inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
305.	5002	Raw silk (not thrown)	10%	-	-
306.	5101	All goods	2.5%	-	-
(2.5% substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
307.	5102	All goods	5%	-	-
308.	5103	Wool Waste	5%	-	-
309.	5103	All goods other than Wool waste	10%	-	-
310.	5105	Wool Tops	2.5%	-	-
(2.5% substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					

311.	52 or any Chapter	<p>Fasteners including buttons and snap fasteners, zip fasteners including zippers in roll, sliders / pullers and end stoppers, and parts thereof; Inlaycards; (c) Shoulder pads; (d) Buckles; (e) Eyelets; Hooks andeyes; Rivets; Collar stays, collar patties, butterfly and other garment stays including plasticstays; Fusible and non-fusible embroidery motifs or prints; Laces; Badges including embroideredbadges; Embroiderythreads; Sewingthread; Stones (other than precious and semi precious); Sequin; Tape, Elastic tape and hook tape of width not exceeding 75mm; Velcrotape; (r)Cord and cord stopper; Toggles; Polywadding materials; (u)Stud; Elastic cloth and elasticband; Quilted waddingmaterials; Beads forembroidery; sample fabric of total length upto 1000 metre imported during one financialyear; printed bags; (za) Knittedribs; (zb) anti-theft devices like labels, tags and sensors;</p>	Nil	-	28
		<p>(zc) bobbin elastic; (zd) textile flowers; (ze) water soluble lining, poly pouch, high density sticker, heat transfer sticker; (zf) anglets on draw strings-hooded jacket; (zg) bra cup, bust cup, moulded cups for bra and metal underwire for bra; (zh) hook and bar, extra button covers-plain, ribbons, waist bands, shooter pin, O Ring, thermo strips and metal clip; (zi) pin bullets for packing, plastic tag bullets, metal tabs, bows, ring & slider and rings.</p>			

312.	Any Chapter	<p>Buckles, “D” Rings and “O” Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metaltrimmings; Buttons and snap fasteners, zip fasteners including zippers in roll, sliders and end stoppers; (c)Velcro Hook, Velcro tapes and Loop tape; Elastic Tape, adhesive tapeand reinforcementtape; Stampingfoil; SewingThread; Locks including magneticlocks; 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; Gloveliners; Loop rivets and loopoval; Polishes, creams and shoe finishes in any form; Lining, interlining and reinforcement materials; Insoles or mid-soles and sheets therefor; Shanks and welts; Toe Caps and toe puffs and counters or Thermoplasticsheets; Synthetic or polymeric foam; packaging boxes/envelops/pouches of all types; Ribs adhesives; 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; heels; leatherboard; saddletree; nylon mesh</p>	Nil	-	32
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		<p>(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</p>			
313.	Any Chapter	<p>(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</p>	Nil	-	33
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%	-	-

	5404, 54050000 or 5406				
319.	5402, 5403, 5404, 54050000 or 5406	All goods of nylon	7.5%	-	-
320.	5402 19 90	Nylon 66 filament	2.5%	-	-
	5402 52 00	Polyester yarn-Anti Static Filament			
	5503 11 00	Aramid Flame Retardant Fibre			
	5503 11 00	Para- aramid Fibre			
	5503 19 00	Nylon Staple Fibre			
	5503 19 00	Nylon Anti Static Staple fibre			
	5503 30 00	Modacrylic fibre			
	5504 10	Flame Retardant Viscose Ryon Fibre			
(5504 10 Substituted vide Notification No.37/2019-Customs dated 30th December, 2019)					
321.	5501 to 5510	All goods, other than those of nylon	5%	-	-
322.	5501 to 5510	All goods, of nylon	7.5%	-	-
323.	5511	All goods	10%	-	-
324.	Any Chapter	Monofilament long line system for tuna fishing	5%	-	34
325.	5404 19 90	Monofilament yarn	5%	-	35
326.	56031100	Hydrophilic Non-Woven, Hydrophobic Non-Woven, imported for use in the manufacture of Adult Diapers	5%	-	9
327.	57	Samples of hand knotted carpets	Nil	-	36
328.	5902 20	Polyester tyre cord fabric	5%	-	-
329.	6001 10 or 6001 92	Pile fabrics for the manufacture of toys	10%	-	9
330	(Omitted vide notification No.049/2018-Customs Dated 20th June, 2018)				
(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
332.	Any Chapter	Parts of umbrella, including umbrella panels	5%	-	-
333.	68, 82 or 84	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	Nil	-	38
334.	68, 72 or 85	The following goods, namely:- (1) Graphite Felt or graphite pack for growing siliconingots; (2) Thin steel wire used in wire saw for slicing of siliconwafers	5%	-	9
335.	6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90,	All goods, other than marble slabs and goods mentioned at S. No. 337	10%	-	-

	6802 23 10, 6802 23 90, 6802 29 00, 6802 91 00, 6802 92 00, 6802 93 00				
(Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
336.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
337.	6802 23 10, 6802 23 90, 6802 29 00, 6802 93 00	Granite slabs	20%	-	-
338.	6815 91 00, 6901, 6902, or 6903	All goods	7.5%	-	-
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
339.	70	Toughened glass with low iron content and transmissivity of minimum 91% and above, for use in solar thermal collectors or heaters	5%	-	9
340.	70	Solar tempered glass or solar tempered (anti-reflective coated) glass for use in manufacture of solar cells/panels/modules	Nil	-	9
(Nil Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
341.	70	Preform of silica for use in the manufacture of telecommunication grade optical fibres or optical fibre cables.	5%	-	9
(5% Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
341A	Any Chapter	The following goods for the manufacture of Preform of Silica, namely: - (i) Refrigerated Helium Liquid (2804); (ii) Germanium Tetra Chloride (2812); (iii) Silica tetra chloride (2812); (iv) Silica tube (7002); (v) Silica Rods (7002)	Nil	-	9
(Inserted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
342.	7001 00 10	All goods	5%	-	-
343.	7015	Rough ophthalmic blanks, for manufacture of optical lenses	5%	-	-
344.	71	The following goods, namely:- (i) Raw pearls; (ii) Rubies, emeralds and sapphires, unset and imported uncut	5% 0.5%	- -	- -
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
345.	71	Rough diamonds (industrial or non- industrial)	Nil	-	-
346.	71	Rough coloured gemstones	0.5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
347.	71	Rough semi-precious stones	0.5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					

348.	7103	Pre-forms of precious and semi-precious stones	0.5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
349.	71	Cut and polished coloured gemstones	7.5%	-	-
(5% to 7.5% substituted vide Notification No.68/2018 Customs dated 26 th September, 2018) (Substituted vide Notification No.6/2018 Customs dated 2 nd February, 2018)					
350.	71	Diamonds including lab grown diamonds-semi-processed, half-cut or broken	7.5%	-	-
(5% to 7.5% substituted vide Notification No.68/2018 Customs dated 26 th September, 2018) (Substituted vide Notification No.6/2018 Customs dated 2 nd February, 2018)					
351.	71	Non-industrial diamonds including lab-grown diamonds(other than rough diamonds)	7.5%	-	-
(5% to 7.5% substituted vide Notification No.68/2018 Customs dated 26 th September, 2018) (Substituted vide Notification No.6/2018 Customs dated 2 nd February, 2018)					
352.	71	Current coins of the Government of India	Nil	-	-
353.	71	Foreign currency coins when imported into India by a Scheduled Bank	Nil	-	39
354.	71	Gold dore bar, having gold content not exceeding 95%	11.85%	-	9 and 40
355.	71	Silver dore bar having silver content not exceeding 95%	11%	-	9 and 40
356.	71 or 98	(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	12.5%	-	41
		(ii) Gold in any form other than (i), including tola bars and ornaments, but excluding ornaments studded with stones or pearls	12.5%	-	41
(11.85%, 11% & 12.5% updated vide notification No.025/2019-Cus. Dated 6th July, 2019)					
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.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
359.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
359A.	71	Import of gold, silver or platinum by specified banks and other entities (as per List 34)	-	Nil	-
(Column (3) substituted vide Notification No.034/2019-Cus. Dated 30 th September, 2019) (Inserted vide notification No.77/2017-Customs Dated 13 th October, 2017)					
360.	7104	Rough synthetic gemstones	0.5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
361.	7104	Rough cubic zirconia	0.5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
362.	7104	Polished Cubic zirconia	7.5%	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					

363.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
364.	71103100, 71103900	Rhodium	2.5%	-	-
364A	7112	Spent catalyst or ash containing precious metals	11.85%	-	9 and 106
(Inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
365.	72	All goods other than goods mentioned against serial numbers 371 and 371A	10%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
366.	72 (except 7202 60 00, 7208, 7209, 7210, 7211, 7212, 7218, 7224, 7225 11 00, 7225 30 90, 7225 40 19, 7225 50, 7225 99 00 or 7229)	All goods other than the following, namely: - (i) goods mentioned against serial numbers 367, 368, 369, 370, 371, 371B, 373A, 373B, 376 and 376C; (ii) seconds and defectives of goods falling under Chapter 72	5%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
(Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
367.	7202 60 00	Ferro-nickel	2.5%	-	-
368.	7204	Melting scrap of iron or steel (other than stainless steel)	2.5%	-	-
369.	7204 21	Scrap of stainless steel, for the purpose of melting	2.5%	-	-
370.	7206, 7207, 7213, 7214, 7215, 7216, 7217, 7221, 7222, 7223, 7225 (except 7225 11 00, 72253090, 72254019, 7225 50 or 7225 9900), 7226 (except 7226 11 00) 7227 or 7228	All goods	10%	-	-

371.	7208, 7209, 7210, 7211, 7212, 7225 30 90, 7225 40 19, 7225 50 or 7225 99 00	All goods other than those at serial number 371A	12.5%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
371A	72101210, 721012 90	All goods	12.5%	-	-
371B	72191200, 72191300, 72192190, 721990 90	All goods	7.5%	-	-
(Inserted vide notification No.049/2018-Customs Dated 20th June, 2018)					
372.	7208	Hot rolled coils for use in manufacture of welded tubes and pipes falling under heading 7305 or 7306	10%	-	9
373.	7212 40 00	Co-polymer coated MS tapes / stainless steel tapes for use in manufacture of telecommunication grade optical fibres or optical fibre cables	10%	-	9
373A	7218	All goods	7.5%	-	-
373B	7224	All goods	7.5%	-	-
(373A, 373B vide notification No.025/2019-Cus. Dated 6th July, 2019)					
374.	7225 19 90	Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented steel (CRGO) falling under 7225 11 00	2.5%	-	9
(2.5% substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
375.	7225	The following goods, namely: - (i) hot rolled coils; (ii) cold-rolled Magnesium Oxide (MgO) coated and annealed steel; (iii) hot rolled annealed and pickled coils; (iv) cold rolled fullhard, for the manufacture of cold rolled grain oriented steel (CRGO) steel falling under tariff item 7225 11 00	2.5% 2.5% 2.5% 2.5%	- - - -	9 9 9 9

(2.5% substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
376.	7219, 7220	All goods other than those at serial number 371B and seconds and defectives	7.5%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
376A.	7225 11 00	All goods	5%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
376B	7226 99 30	Amorphous alloy ribbon	5%	-	-
376C	7229	All goods other than INVAR	7.5%	-	-
376D	7229	INVAR	5%	-	-
(376B, 376C & 376D inserted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
377.	73	All goods other than, - (i) Goods mentioned against serial number 377A (ii) Goods mentioned against serial number 377B (iii) Goods falling under heading 7323	10%	-	-
(Inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
(Substituted vide Notification No.27/2018-Customs dated 23rd February, 2018)					
377A	73072900, 73079990, 73089090, 73102990, 73181500, 73181600, 73182990, 73209090, 73259999, 73261990, 73269099	All goods [other than screw (7318 15 00) and SIM socket / Other Mechanical items (Metal) (7326 90 99) for cellular mobile phone]	10%	-	-
(Substituted vide notification No.049/2018-Customs Dated 20th June, 2018)					
377B	73181500, 73269099	Screw or SIM socket / other mechanical items (metal) for cellular mobile phone	15%	-	-
(Inserted vide Notification No.57/2018-Customs dated 7th August, 2018)					
378.	7325	Metal parts for use in the manufacture of electrical insulators falling under heading 8546	7.5%	-	9
379.	73	Pipes and tubes for use in manufacture of boilers	7.5%	-	9
380.	7326 90 99	Forged steel rings for manufacture of special bearings for use in wind operated electricity generators	5%	-	24
381.	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	-	9
382.	7404 00 22	Brass scrap	2.5%	-	-
383.	7411 or 7412	All goods	7.5%	-	-
384.	75	All goods	Nil	-	-
385.	7602	Aluminium scrap	2.5%	-	-

386.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
387.	79	Zinc metal recovered by toll smelting or toll processing from zinc concentrates exported from India for such processes	10%	-	42
388.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
389.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
390.	8101 99 90	Tungsten (wolfram) bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	-	-
390A	8105 20 10	Cobalt mattes and other intermediate products of cobalt metallurgy	2.5%	-	-
(390A inserted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
391.	8110 10 00, 8110 20 00	All Goods	2.5%	-	-
392.	82	Dies for drawing metal, when imported after repairs from abroad, in exchange of similar worn- out dies exported out of India for repairs	10%	-	43
393.	84	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 volleyball	5%	-	-
394.	84	Bacteria removing clarifier	Nil	-	-
395.	84 or any other Chapter	The following goods, namely:- (i) Marine seawater pumps with fibre impellers, (ii) Automatic fish/prawn feeder	5%	-	-
396.	84 or any other Chapter	Machinery or equipment for effluent treatment plant for leather industry	Nil	-	44
397.	84 or any other Chapter	Goods specified in List 10 required for use in high voltage power transmission project	7.5%	-	45
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
398.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
399.	84 or any other Chapter	The following goods (other than old and used) for use in man-made or synthetic fibre or yarn industry, namely:- (1) Machinery or equipment specified in List 11; (2) Parts for manufacture of the goods at(1)	5% 5%	- -	- 9
400.	84 or any other Chapter	The following goods (other than old and used) for use in textiles industry; namely:- (1) Machinery or equipment specified in List 12; (2) Parts for manufacture of the goods at(1)	5% 5%	- -	- 9

401.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
402.	84 or 85	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 3100, 8443 32 00, 8471, 8517 62, 8528 42 00, 8528 49 00, 8528 52 00 or 8528 62 00, namely:- (a) Populated printed circuit boards falling under sub-heading/ tariff item 8443 99 or 8473 30 or 8517 70 10 or 8529 9090; (b) Transformers falling under tariff item 8504 31 00; (c) All goods falling under sub-heading 8504 90; (d) SMF Battery falling under tariff item 8507 20 00; (e) Enamelled copper wire falling under heading 8544	Nil	-	9
403.	84 or any other Chapter	Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off- shore oil exploration or exploitation	Nil	-	47
404.	84 or any other Chapter	Goods specified in List 33 required in connection with: (a) petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India 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 (f) petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)	Nil	5%	48

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	5%	-	49
		(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) Yawcomponents, (d) Wind turbine controllers, and (e) Parts of the goods specified at (a) to (d)	5%	-	49
		(3) Blades for rotor of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators	5%	-	49
		(4) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators	5%	-	49
		(5) Raw materials for the manufacture of– (a) blades for rotor of wind operated electricity generators,or (b) parts, sub-parts of suchblades	5%	-	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 withnon – ODS technology. <i>Explanation.- “Goods” , for the purpose of this entry means goods which are designed exclusively for non-ODS technology</i>	Nil	-	50
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
		and (B) spare parts, other raw materials (including semi-finished material) or consumables stores, essential for maintenance of the fertilizer plant mentioned above			
409.	84 or any other Chapter	Goods specified in List 13 required for setting up crude petroleumrefinery	5%	-	-

410.	84 or any other Chapter	The following goods, namely:- (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; (2) Parts of the kits specified at(1)	5%	-	52
411.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
412.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
413.	84 or any other Chapter	All goods, for renovation or modernization of a power generation plant (other than captive power generation plant)	5%	-	53
414.	84 or any other Chapter	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)	5%	-	54
415.	84 or any other Chapter	(a) Parts of catalytic convertors, for manufacture of catalytic convertors	7.5%	-	9
		(b) The following goods for manufacture of catalytic convertors and their parts, namely:- (i) Raw Substrate (ceramic) (ii) Washcoated Substrate (ceramic) (iii) Raw Substrate(metal) (iv) Washcoated Substrate(metal) (v) Stainless Steel wire cloth stripe (falling under CTH 7314 14 10) (vi) Wash Coat	7.5%	-	9
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
415A	7110	Platinum or Palladium for use in the manufacture of :- (i) all goods, including Noble Metal Compounds and Noble Metal Solutions, falling under heading 2843; (ii) all goods falling under sub-heading 3815 12	7.5%	-	9
(Inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
416.	2825 60 20	Ceria zirconia compounds for use in the manufacture of washcoat for catalytic convertors	5%	-	9
417.	2846 10 90	Cerium compounds for use in the manufacture of washcoat for catalytic convertors	5%	-	9
418.	3824 90 90	Zeolite for use in the manufacture of washcoat for catalytic convertors	5%	-	9
419.	2818 20 90	Aluminium Oxide for use in the manufacture of washcoat for catalytic convertors	5%	-	9
420.	2818 20 90	Clay 2 Powder (Alumax) for use in ceramic substrate for catalytic convertors	5%	-	9

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 systemservice (ii) Parts, for manufacture of the goods at(i)	Nil Nil	- -	55 9
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 Nil	- -	56 9
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 Nil	- -	57 9
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.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
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:-			

		(a) Goods specified in List21 (b) Goods specified in List22	5% Nil	- -	60(i) 60(i)
		(2) The following goods for use in the pharmaceutical and biotechnology 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 List21	5%	-	60(ii)
		(b) Goods specified in List 22	Nil	-	60(ii)
431.	84, 85 or 90	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	Nil	-	61
432.	84, or any Chapter	The following goods (other than old and used) for use in the textile industry, namely:- (1) Machinery or equipment specified in List 24 and List 25; (2) Parts, for manufacture of the goods at(1)	5% 5%	- -	- 9
433.	84 or any chapter	Machinery or equipment for effluent treatment plant for handloom sector or handicraft sector.	Nil	-	44
434.	84 or any Chapter	The following goods (other than old and used) for use in the silk textile industry, namely:- (i) Machinery or equipment specified in List 26, required for reeling, weaving, twisting, processing and printing; (ii) Automatic reeling/ dupion reeling machines and their accessories including cocoon assorting machines, cocoon peeling machines, vacuum permeation machine, cocoon cooking machine, reeled silk humidifier, bale press and rawsilk testing equipments	5% Nil	- -	9 -
435.	84 or any Chapter	The following goods, namely:- (A) High speed cold-set web offset rotary double width four plate wide printing machines with a minimum speed of 70,000 copies per hour or High speed Heat-set web offset rotary printing machines with a minimum speed of 70,000 copies perhour; (B) Mailroom equipment suitable for use with (A),namely:- (i) overhead conveyorgripper; (ii) stacker; (iii) wrapper; (iv) labeller; (v) strapper; (vi) inserters;	5% 5%	- -	- 31

		(vii) delivery conveyors			
436.	84 or 85	Spares, supplied with outboard motors for maintenance of such outboard motors	5%	-	62
437.	84 or 85	Braille printer or Braille embosser or Braille display, specially designed for computer systems	Nil	-	-
438.	84 or 85	Truck refrigeration unit	Nil	-	-
439.	84, 85 or 90	Goods specified in List 27, designed for use in the leather industry or the footwear industry	5%	-	-
440.	84	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.	5%	-	-
441.	84	Spinnerettes made <i>inter alia</i> of Gold, Platinum and Rhodium or any one or more of these metals, when imported in exchange of worn-out or damaged spinnerettes exported out of India	10%	-	63
442.	84	Bushings made of Platinum and Rhodium alloy when imported in exchange of worn out or damaged bushings exported out of India	10%	-	64
443.	84	The following goods to be imported by or on behalf of security printing and minting corporation of India limited (SPMCIL), namely:- (i) Fully automatic sachet packaging machinery or equipment or plant, its spares; (ii) Plant or machinery or equipment, related spares and consumables from the manufacture of CWBN paper and other security paper; (iii) Plant or machinery or equipment, related spares and consumables for printing of banknotes; (iv) Photogravure printing machine with embossing or de-bossing facility; (v) Plant or machinery or equipment, its spares and consumables for manufacture of e-passport; (vi) Plant or machinery or equipment, its spares and consumables for inspection and processing of banknotes.	5%	-	-
444.	84	Geothermal ground source heat pumps	Nil	-	-
445.	84 or any other Chapter	Following 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) and (5) Automatic Investing Machine/casting Machine.	5%	-	-
446.	84 or any other	The following goods, namely:-			

	Chapter	(A) Tunnel boring machines (B) Parts and components of (A) for use in the assembly of Tunnel boring machines	Nil Nil	- -	- -
447.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
448.	84 or any other Chapter	(A) The following goods, namely:- (i) 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) (Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020) (B) Parts and components required for manufacture of goods specified at (A)	2.5% 2.5%	- -	- 9
448A	8407	All goods other than engines of- (f) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703, or (iii) motor cycles falling under heading 8711.	7.5%	-	-
448B	8407 21 00	Outboard Motors	5%	-	-
448C	8408	All goods other than engines of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
448D	8409	All goods other than parts suitable for use solely or principally with the engines, of heading 8407 or 8408, of a kind used in- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
448E	8483 10 91	All goods other than Crank shaft for engines falling under heading 8407 of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
448F	8483 10 92	All goods other than Crank shaft for engines falling under heading 8408 of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or	7.5%	-	-

		(iii) motor cycles falling under heading 8711			
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
449.	8414 90 11	The following goods for use in the manufacture of refrigerator compressor falling under tariff item 8414 30 00, namely:- (i) C-Blockcompressor; (ii) Crankshafts.	5%	-	-
449A	8415 90 00	All goods other than indoor or outdoor units of split-system air conditioner	10%	-	-
(449A inserted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
450.	8536 2090 8539 4900	Over Load Protector (OLP) and positive thermal coefficient for use in the manufacture of refrigerator compressor falling under tariff item 8414 30 00	5%	-	-
451.	8419	Evacuated tubes with three layers of solar selective coating for use in the manufacture of solar water heater and system	Nil	-	9
451A	8419 89 10	All goods other than pressure vessels	7.5%	-	-
(Inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
452.	8419 19 20	Water heaters, other than industrial solar water heaters	7.5%	-	-
452A	8421 3920, 8421 39 90	All goods other than catalytic converters	7.5	-	-
(452A inserted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
453.	(Omitted vide notification No.025/2019-Cus. Dated 6th July, 2019)				
454.	8421 99 00	All goods other than Reverse Osmosis (RO) membrane element for household type filters	7.5%	-	-
455.	84223000, 84224000 or 84229090	All goods	5%	-	-
456.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
457.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
458.	8438	All goods	5%	-	-
459.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				

460.	8446, 8448	The following goods(other than old and used) for use in the textile industry,namely:- (i) Shuttle lesslooms; (ii) parts and components for manufacture of the goods at (i)	Nil Nil	- -	- 9
461.	8444, 8445, 8446, 8447, 8448, 8449	All goods	5%	-	-
461A	8448	The following goods, namely: - (i) High Speed Dobby mechanical or electronic (300 rpm and above) (tariff item 8448 19 00); (ii) High Speed Jacquard mechanical or electronic (300 rpm and above) (tariff item 8448 19 00); (iii) Automatic Yarn Splicers for Automatic Cone Winders (tariff item 8448 32 90); (iv) Spindle Motor for Automatic Cone Winders (tariff item 8448 32 90); (v) Grooved Winding Drums for Automatic Cone Winders (tariff item 8448 32 90); (vi) Compact Spinning attachment (tariff item 8448 39 90); (vii) Air Jet weft insertion mechanism fitted with relay nozzles and electronic controls (tariff item 8448 42 90); (viii) Water Jet weft insertion system fitted with water supply mechanism and electronic control (tariffitem 8448 42 90); (ix) Profile Reed for Air Jet or Water Jet looms (tariff item 8448 42 90); (x) Rapier tape, Rapier head or Rapier drive wheel (tariff item 8448 49 50); (xi) Weft Feeders with or without electronic controlling mechanism (tariff item 8448 49 50); (xii) Accumulators with or without electronic controlling mechanism (tariff item 8448 49 50); (xiii) Weft selectors with programmer (tariff item 8448 49 50); (xiv) Electronic weft stop motion (tariff item 8448 49 50); (xv) CAM for CAM Beat-up rapier loom (tariff item 8448 49 90); (xvi) Electronic take up motion fitted with servo motor control (tariff item 8448 49 90); (xvii) Electronic let off motion fitted with	Nil	-	-

		servo motor control (tariff item 8448 49 90).			
(Inserted vide Notification No.72/2018 Customs dated 28th September, 2018)					
462.	8483 40 00	Ball screws for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463	2.5%	-	9
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
463.	8466 93 90	Linear Motion Guides for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463	2.5%	-	9
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
464.	8537 10 00	CNC Systems for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463	2.5%	-	9
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
465.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
466.	84 or any other Chapter	(a) Parts, components or accessories for use in the manufacture of tabletcomputer. (b) Sub-parts for use in the manufacture of items mentioned at (a)above.	Nil Nil	- -	9 9
467.	8472 90 or 8473 40	The following goods, namely:- (i) Cash dispenser or automatic banknote dispenser; (ii) Parts and components of the goods mentioned at(i)	Nil Nil	- -	- 9
(Substitued vide Notification No.76/2017-Customs dated 15th September, 2017)					
468.	84 or 85	The following goods, namely :- (i) Micro ATMs as per standards version 1.5.1; (ii) Fingerprint reader /scanner other than Fingerprint reader/scanner for use in manufacturing of cellular mobile phones; (iii) Irisscanner; (iv) Miniaturised POS card reader for mPOS (other than Mobile phone or Tablet Computer); (v) Parts and components for use in the manufactureofthegoodsmentionedat(i) to (iv) above.	Nil Nil Nil Nil	- - - -	- - - 9

(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
469.	8472 90 or 8473 40	Atmospheric water generator	5%	-	-
470.	8479 30 00	All goods	5%	-	-
471.	Any Chapter	All parts for use in the manufacture of LED lights or fixtures including LED Lamps	5%	-	9
472.	Any Chapter	All inputs for use in the manufacture of LED (Light Emitting Diode) driver or MCPCB (Metal Core Printed Circuit Board) for LED lights and fixtures or LED Lamps	5%	-	9
473.	(Omitted vide Notification No.29/2018-Customs dated 1st March, 2018)				
474.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
475.	85 or any other Chapter	Goods specified in List 28	5%	-	55 or 56 or 57, and 65
476.	85 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	Nil	Nil	66
477.	85 or any other Chapter	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.	Nil	Nil	67
478.	85 or any other Chapter	The wireless apparatus, accessories and parts specified in List 29, imported by a licensed amateur radio operator	5%	-	68
479.	85 or any other Chapter	The following goods, namely:- (1) Mono or Bi polar Membrane electrolysers 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	Nil	-	69
480.	85 or any other Chapter	Goods imported for being tested in specified test centers	Nil	Nil	70

481.	84 or 90	Disposable sterilized dialyzer and micro barrier of artificial kidney	Nil	-	-
481A	Any Chapter	Raw materials, parts or accessories for use in the manufacture of disposable sterilized dialysers and micro barrier of artificial kidney	Nil	-	9
(481A inserted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
482.	84 or 85	(1) Newspaper page transmission and reception facsimile system or equipment; (2) Telephoto transmission and reception system or equipment	5%	-	71
483.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
484.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
485.	85	Deflection components for use in colour monitors for computers or for use in PCBs of colour monitors for computers	Nil	-	9
486.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
487.	8502(except 8502 11 00, 8502 20 10, 8502 40 00),	All goods	7.5%	-	-
488.	8503 00 10, 8503 00 21 or 8503 00 29	All goods	7.5%	-	-
489.	8504 10 10, 8504 10 20 or 8504 10 90	All goods	7.5%	-	-
489A.	8511	All goods other than of a kind used in conjunction with engines of:- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
(Inserted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
489B	8518	The following goods for the user in the manufacturing of Microphones falling under tariff item 8518 10 00 namely:- (i) Microphone Catridge (ii) Microphone Holder (iii) Microphone Grill (iv) Microphone Body	Nil	-	9
(Inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
490.	8537	All goods	7.5%	-	-

491.	8544 (except, 8544 70 10 or 8544 70 90)	All goods (other than USB Cable for cellular mobile phone)	7.5%	-	-
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
492.	8546	All goods	7.5%	-	-
493.	8547	All goods	7.5%	-	-
494.	9028 90 10, 9030 31 00, 9030 90 10, 9032 89 10, 9032 89 90	All goods	7.5%	-	-
495.	8507	Batteries for electrically operated vehicles, including two and three wheeled electric motor vehicles. <i>Explanation:</i> 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’.	5%	-	9 and 72
496.	8501 10 12	Stepper Motors for use in the manufacture of goods falling under heading 8471	Nil	-	9
497.	8504	Active Energy Controller (AEC) for use in manufacture of Renewable Power System (RPS) inverters	5%	-	24
498.	8507 90	Battery separators	5%	-	-
499.	8529 90 90	Parts of Radio Trunking terminals	5%	-	-
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
499A	8521 90 90	All goods other than Digital video Recorder (DVR/ Network Video Recorder (NVR)	10	-	-
(Inserted vide Notification No.92/2017-Customs dated 14th December, 2017)					
500.	8523	CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers	Nil	-	-
501.	8523	Recorded magnetic tapes and floppy diskettes, imported by the University Grants Commission for use in Computers	5%	-	73
502.	8525 80 20	Digital Still Image Video Cameras other than Camera or Camera Module of cellular mobile phones	Nil	-	-
(Substituted vide Notification No.40/2018-Customs dated 2nd April, 2018)					
502A	8525 80	All goods other than CCTV Camera/IP camera	10%	-	-
(vide Notification No.92/2017-Customs dated 14th December, 2017)					

503.	8523	Foreign Satellite data on storage media imported by National Remote Sensing Centre (NRSC), Hyderabad	Nil	-	-
504.	85 or any other Chapter	Parts and Components of Digital Still Image Video Cameras	Nil	-	9
505.	8529	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;	Nil	-	9
506.	85 or any other Chapter	(a) Parts, components and accessories for use in manufacture of broadband modem falling under tariff item 8517 62 30 other than following items, namely :- (i) Populated printed circuit boards; (ii) Charger or power adapter (b) Sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	9
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
507.	85 or any other Chapter	(a) Parts, components and accessories for use in manufacture of routers falling under tariff item 8517 62 90 other than following items, namely :- (i) Populated printed circuit boards; (ii) Charger or power adapter (b) Sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	9
(Substituted vide Notification No.001/2020-Customs dated 2 nd February, 2020)					
(8517 62 90 Substituted vide Notification No.37/2019-Customs dated 30th December, 2019)					
508.	85 or any other Chapter	(a) Parts, components and accessories for use in manufacture of set top boxes for gaining access to internet falling under tariff item 8517 69 60 other than the following items, namely :- (i) Populated printed circuit boards; (ii) Charges or power adapter (b) Sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	9
(Substituted vide Notification No.001/2020-Customs dated 2 nd February, 2020)					

509.	85 or any other Chapter	(a) Parts, components and accessories for manufacture of Digital Video Recorder (DVR)/ Network Video Recorder (NVR) falling under 8521 90 90, other than the following items, namely: - (i) populated printed circuit boards; (ii) charger or power adapter; (b) sub-parts for use in manufacture of items mentioned at (a) above	Nil	-	9
(Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
510.	85 or any other Chapter	(a) Parts, components and accessories for use in manufacture of reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00, other than the following items, namely :- (i) Populated printed circuit boards; (ii) Charger or power adapter (b) Sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	9
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
511.	85 or any other Chapter	(a) Parts, components and accessories for manufacture of CCTV Camera/IP camera falling under 8525 80, other than the following items, namely: - (i) populated printed circuit boards; (ii) charger or power adapter; (b) sub-parts for use in manufacture of items mentioned at (a) above	Nil	-	9
(Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
512.	85 or any other Chapter	(a) Parts, components and accessories except: - (i) Lithium ion cell (falling under tariff item 8507 60 00) and; (ii) Printed Circuit Board Assembly (PCBA) (falling under tariff item 8507 90 90) 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	Nil	-	9
513.	Any Chapter	(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 62 90; (iv) Set-top box for gaining access to internet tariff item 8517 6960;	Nil	-	9

		(v) Digital Video Recorder (DVR)/Network Video Recorder (NVR) tariff item 8521 9090; (vi) CCTV Camera/IP Camera tariff item 8525 2080; (vii) Reception apparatus for television but not designed to incorporate a video display tariff item 8528 7100; (b) Sub-parts for use in the manufacture of the parts or components in item (a)above.	Nil	-	9
(8517 62 90 Substituted vide Notification No.37/2019-Customs dated 30th December, 2019)					
514.	Omitted (Omitted vide Notification No.6/2018 Customs dated 2nd February, 2018) (7.5% substituted vide Notification No.92/2017-Customs dated 14th December, 2017)				
515.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)				
515A	8529	Open cell (15.6" and above) for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8529	Nil	-	9
(Inserted vide Notification No.32/2018-Customs dated 23rd March, 2018, Amended vide notification No.030/2019-Customs dated 17th September, 2019)					
515B	8529	The following goods for use in the manufacture of Open cell of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8529, namely: - (i) Chip on Film; (ii) Printed Circuit Board Assembly (PCBA); (iii) Cell (glass board/substrate).	5%	-	9
(Inserted vide notification No.030/2019-Customs dated 17th September, 2019) (5% substituted vide notification No.35/2020-Customs dated 30th September, 2020)					
516.	8529	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) (Omitted vide Notification No.32/2018-Customs dated 23rd March, 2018) (ii) Platediffuser; (iii) Filmdiffuser; (iv) Reflectorsheet; (v) Film,top; (vi) Film,middle; (vii) Film,bottom; (viii) BAR,LED; (ix) Bezzal; (x) Back coversheet (xi) Back Light UnitModule	10%	-	9
516A	8529 10 99 8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527	10%	-	-
516B	8529 10 99 8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8528, namely :- (i) other cathode ray tube monitors	10%	-	-

		(8528 49 00); (ii) other monitors (8528 59 00); (iii) other projectors (8528 69 00); (iv) reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus, - (a) not designed to incorporate a video display or screen (8528 71 00); and (b) other Monochrome (8528 73).			
(Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
517.	8540 71 00	Magnetron of up to 1.5KW used for the manufacture of domestic microwave Ovens	Nil	-	9
518.	8548 10 10 or 8548 10 20	Battery scrap and battery waste	5%	-	-
519.	Any Chapter	Raw materials or parts for use in manufacture of e-Readers	5%	-	9
520.	86	Loco simulators	5%	-	-
521.	86 or any Chapter	Train protection and warning system	7.5%	-	-
522.	8609 00 00	Refrigerated containers	5%	-	-
523.	86040000	Track machines and parts	7.5%	-	-
523A	Any Chapter	Parts, sub-parts, inputs or raw material for use in manufacture of Lithium ion cells falling under tariff item 8507 60 00	Nil	-	9
524	8702 or 8704	Motor vehicles (excluding electrically operated vehicles), 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) other than(1)above.	15% 25% 40%		
(40% substituted vide Notification No.001/2020-Customs dated 2nd February, 2020 with effect from 1st April, 2020)					
(15% and 25% Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018) (Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					

525.	8702 or 8704	<p>Electrically operated vehicles, if imported, -</p> <p>1) As a Knocked Down kit containing all the necessary components, parts or subassemblies, for assembling a complete vehicle with, -</p> <p style="padding-left: 40px;">(a) disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake system, Electric Compressor not mounted on chassis;</p> <p style="padding-left: 40px;">(b) pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric Compressor not mounted on a chassis or a body assembly</p> <p>2) in a form other than (1) above</p>	15%	-	-
(Amended Notification No.001/2020-Customs dated 2nd February, 2020 with effect from 1st April, 2020)					
526.	8703	<p>Motor cars and other motor vehicles (excluding electrically operated 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,-</p> <p>(1) As a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle,with,-</p> <p style="padding-left: 40px;">(a) engine, gearbox and transmission mechanism not in a pre-assembled condition;</p> <p style="padding-left: 40px;">(b) engine or gearbox or transmission mechanism in pre-assembled form but not mounted on a chassis or a bodyassembly.</p> <p>(2) in any otherform,-</p> <p style="padding-left: 40px;">(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 withboth;</p> <p style="padding-left: 40px;">(b) other than (a)above</p>	15%	-	-
			30%	-	-
			100%	-	-
			60%	-	-
(15% Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
526A.	8703	<p>Electrically operated Motor cars and other motor vehicles, principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, if imported,-</p> <p>(1) As a Knocked Down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle,</p>			

		with,- (a) disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake system, Electric Compressor not mounted on chassis; (b) pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric compressor not mounted on a chassis or a body assembly. (2)In any other form,- (a) with CIF value more than US\$ 40,000 (b) other than (a) above	15% 30% 100% 60%	- - - -	- - -
(Amended vide Notification No.001/2020-Customs dated 2nd February, 2020 with effect from 1st April, 2020)					
527.	8507 60 00	Lithium ion cell for use in manufacture of Lithium ion accumulator other than the following, namely: - (a) Battery pack of cellular mobile phone ; and (b) Power bank.	5%	-	9
528.	Any Chapter	The following goods for use in the manufacture of Electrically operated vehicles, including two and three wheeled electric motor vehicles. <i>Explanation:</i> For the purposes of this entry, “electrically operated vehicles” means vehicles which are run solely on electrical energy derived	Nil	-	9
		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) Omiitted Vide Ntn 003/2019 (ii) BatteryCharger; (iii) AC or DCMotor; (iv) AC or DC MotorController (v) Power Control unit (inverter,AC/DC converter, condenser); (vi) Energy monitor; (vii) Contactor; (viii) Brake system for recovering; (ix) Electric Compressor; (x) E-Drive assembly; (xi) On Board charger; (xii) E compressor; (xiii) Charging Gun			
(Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					

528A.	8507	Battery pack for use in the manufacture of electrically operated vehicle or hybrid vehicle	5%	-	9
529.	Any Chapter	<p>The following goods for use in the manufacture of Hybrid motor vehicles</p> <p><i>Explanation-</i> 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:-</p> <ul style="list-style-type: none"> (i) Omitted Vide Ntn No.003/2019 (ii) BatteryCharger; (iii) AC or DCMotor; (iv) AC or DC MotorController; (v) Engine for xEV (hybrid electric vehicle); (vi) Transaxle for HV (split powerdevice); (vii) Power Control unit (inverter, AC/DC converter,condenser); (viii) Control ECU for HV,Generator; (ix) Brake system forrecovering; (x) EnergyMonitor; (xi) ElectricCompressor 	Nil	-	9
(Condition 9 Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)					
530.	8704	Refrigerated motor vehicles	Nil	-	-
530A	8708	All goods other than parts and accessories of the motor vehicles of heading 8702 to 8704	10%	-	-
(Inserted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
531.	8711	<p>Motor cycles (including mopeds) and cycles fitted with an auxiliary motor (excluding electrically operated motor cycles and cycles), with or without side cars, and side cars, new, which have not been registered anywhere prior to importation-</p> <p>(1) as a completely knocked down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with-</p> <ul style="list-style-type: none"> (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; <p>(2) in a form other than (1) above</p>	<p>15%</p> <p>15%</p> <p>50%</p>	-	-

531A	8711	Electrically operated motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, if imported, - (1) As a knocked down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,- (a) disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake system, Electric Compressor not mounted on chassis;	15%	-	-
		(b) pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric compressor not mounted on a chassis or a body assembly	25%	-	-
		(2) in a form other than (1) above	50%	-	-
(Amended vide Notification No.001/2020-Customs dated 2nd February, 2020 with effect from 1st April, 2020)					
(Substituted vide Notification No.26/2018-Customs dated 12th February, 2018) (15% Substituted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
532.	8714 91 00, 8714 92,	All goods other than Bicycle parts and components	10%	-	-
	8714 93, 8714 94 00, 8714 95, 8714 96 00, 8714 99				
533.	88	Gliders, or simulators of aeroplanes or simulators of helicopters	Nil	-	-
534.	88 or any other Chapter	Parts of gliders or simulators of aircrafts (excluding rubber tyres and tubes of gliders)	Nil	-	74
535.	88 or any Other Chapter	Raw materials – (a) for manufacture of aircraft falling under heading 8802; (b) for manufacture of parts of aircraft at (a)	Nil	-	9
536.	88 or any other Chapter	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.	Nil	-	75
537.	8802 (except 8802 60 00)	All goods	Nil	Nil	76

538.	8803	Components or parts, including engines, of aircraft of heading 8802	Nil	-	77
539.	88 or any other Chapter	(a) Satellites and payloads; (b) Ground equipments brought for testing of (a)	Nil	Nil	78
539A	88 or any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads	5	5	107
(Substituted vide Notification No.001/2020-Customs dated 2 nd February, 2020)					
(Substituted vide Notification No.5/2018 Customs dated 25th January, 2018)					
540.	8802 (except 8802 60 00)	All goods	Nil	-	79
541.	8802	Helicopters	2.5%	-	-
542.	8802 (except 8802 60 00)	All goods	Nil	-	80
543.	8802 (except 8802 60 00)	All goods	2.5%	-	81
544.	Any Chapter	Parts (other than rubber tubes), of aircraft of heading 8802	Nil	-	26
545.	Any Chapter	Parts (other than rubber tyres and tubes), of aircraft of heading 8802	2.5%	-	-
546.	Any Chapter	Parts (other than rubber tubes), of aircraft of heading 8802	Nil	-	27
547.	88032000, 88033000	All goods	2.5%	-	-
547A	88 or any other chapter	Aircrafts, aircraft engines and other aircraft parts imported into India under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017	-	Nil	102
Inserted vide Notification No.65/2017 Customs dated 8th July, 2017					
548.	89	Barges or pontoons imported along with ships for the more speedy unloading of imported goods and loading of exportgoods	Nil	-	82

549.	89 or any other Chapter	Capital goods and spares thereof, raw materials, parts, material handling equipment and consumables, for repairs of ocean-going vessels by a ship repair unit. <i>Explanation:</i> 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 thelike; (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.	Nil	-	9
550.	89 or any Chapter	Spare parts and consumables for repairs of ocean going vessels registered in India.	Nil	-	83
551.	8901	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	-	84
552.	8902 00 10	Trawlers and other fishing vessels	Nil	-	-
553.	8902, 8904 00 00 or 8905 90	All goods (excluding vessels and other floating structures as are imported for breaking up)	5%	-	84
554.	89051000	All goods	Nil	-	-
555.	8906	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	-	84
556.	890710 00	All goods	Nil	-	-
557.	89080000	All goods	2.5%	-	-
557A	89	Rigs and ancillary items imported for oil or gas exploration and production under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017.	-	Nil	102
(Inserted vide notification No.77/2017-Customs Dated 13th October, 2017)					
557B	Any Chapter	All goods, vessels, ships [other than motor vehicles] under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017	-	Nil	-
(Inserted vide Notification No.85/2017-Customs dated 14th November, 2017)					
557C	89	Ships/ Vessels for providing cable laying or repairing services in Indian Customs waters	-	Nil	105
(Inserted vide Notification No.034/2019-Customs dated 30th September, 2019)					

558.	Any Chapter	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). <i>Explanation:</i> Nothing contained in this exemption shall have effect on or after 24 th day of November, 2015	Nil	-	85
559.	Any Chapter	Raw materials and parts, for use in the manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906 <i>Explanation.-</i> 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 2000) 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	Nil	-	9
560.	Any Chapter	Parts, for repairs of dredgers	Nil	-	-
561.	90	Coronary stents and coronary stent systems for use with cardiac catheters	Nil	-	-
562.	90	Endovascular stents	Nil	-	-
563.	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	Goods required for medical, surgical, dental or veterinary use. <i>Explanation.-</i> For the purposes of this entry, the term ‘Goods’ refers to medical instruments or appliances required for medical, surgical, dental or veterinary use only and do not refer to parts and spares thereof.	5%	-	-
563A	9018, 9019, 9020, 9021	All Goods	7.5%	-	-

	or 9022 (except 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)				
(Inserted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
564.	90 or any other Chapter	Raw materials, parts or accessories for use in manufacture of goods falling under headings 9018, 9019, 9020, 9021 or 9022.	2.5%	-	9
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 CameraSensor; (iii) Objective Lens for CCD/CMOS CameraSensor; (iv) Light Guide/Image Guide optical fiberbundle; (v) UltrasoundTransducer; (vi) Main printed circuit board of Ultrasound Transducer.	2.5%	-	9
566.	Any Chapter	Polypropylene, Stainless steel Strip and Stainless steel capillary tube required for manufacture of syringes, needles, catheters and cannulae	2.5%	-	9
567.	Any Chapter	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	Nil	-	9
568.	Any Chapter	Parts and components required for manufacture of Blood Pressure Monitors and blood glucose monitoringsystem (Glucometers)	2.5%	-	9
569.	Any Chapter	The following goods, namely:- (a) Ostomy products (Appliances) for managing Colostomy, Illostomy, Ureterostomy, Ileal Conduit Urostomy Stoma cases such as bags, belts, adhesives seals or discs or rolls,	5%	-	-

		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 orsets; (b) Accessories of the medical equipment at (a); (c)Partsrequiredforthemanufactureofthe medical equipment at (a)	5% 5%	- -	- 9
570.	90 or any other Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof	Nil	-	86
571.	90 or any Chapter	Artificial Heart (left ventricular assist device)	Nil	-	-
572.	90 or any 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) Walkingframes; (iv) Tricycles; (v) Brailers; (vi) Artificial limbs (b) Parts of goods at (a)	Nil Nil	- -	- -
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%	-	87
576.	90 or any other Chapter	Blood Glucose MonitoringSystem(Glucometer) and test strips	5%	-	-
577.	90 or any other Chapter	Lifesaving medical equipment including accessories or spare parts or both of such equipment for personal use	5%	-	88
578.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 30	Nil	-	-
578A	Any Chapter	Raw materials, parts or accessories for the manufacture of Cochlear Implants	Nil	-	9
(Inserted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
579.	90 or any other Chapter	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	2.5%	-	89
580.	9022	X-Ray Baggage Inspection Systems and parts thereof	Nil	-	90
581.	90 or any other Chapter	Portable X-ray machine / system	Nil	-	91
581A	9028 30	All goods other than Smart Meter	10%	-	-

(Substituted vide Notification No.92/2017-Customs dated 14th December, 2017)					
582.	91 or 9804 90 00	Braille watches and braille one-day alarm clocks	Nil	-	-
583.	91	Parts and cases of braille watches, for the manufacture of Braille watches	Nil	-	9
584.	9108, 9110 or 9114 30 10	Watch dials and watch movements	5%	-	-
585.	93	Air rifles or air pistols of 0.177 calibre	Nil	-	-
586.	93	Air pellets of air rifles or air pistols, of 0.177 calibre	Nil	-	-
586A	Omitted	(Omitted vide Notification No.6/2018 Customs dated 2nd February, 2018) (Inserted vide Notification No.92/2017-Customs dated 14th December, 2017)			
587.	9405 50 40	Solar lanterns or solar lamps	5%	-	-
588.	95 or any other Chapter	(a) Synthetic tracks and artificial surfaces of heading 9506; (b) Equipment required for installation of (a)	Nil	-	92
589.	95 or any Chapter	The following goods for laying synthetic tracks and artificial surfaces of heading 9506, namely:- (i) Asphalt resurfacer; (ii) Acrylic resurfacer; (iii) Cushioncoat; (iv) Acrylic colour concentrate; (v) Acrylic marking paint; and (vi) Polytan in powder or granule form	Nil	-	93
590.	95	Requisites for games and sports	Nil	-	94
591.	9503	Parts of electronic toys for the manufacture of electronic toys, namely, parts of electric trains, including tracks, signals and other accessories therefor	5%	-	9
592.	9503	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	5%	-	9
593.	9504	Parts of video games for the manufacture of video games	5%	-	9
594.	9506	(i) Snow-skis and other snow-ski equipment (ii) Water-skis, surf-boards, sailboards and other water-sport equipment	Nil	-	-
594A	9506 91	All Goods	10%	-	-
(Inserted vide Notification No.6/2018 Customs dated 2nd February, 2018)					
595.	9608	Parts of writing instruments	5%	-	-
596.	Any Chapter	Postage stamps, unused	Nil	-	-

597.	9801	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;	Nil 2.5% 5% 5% 5%	- - - - -	- - - - -
598.	9801	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 19 th 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	Nil	-	95
599.	9801	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 19 th day of July, 2012. <i>Explanation.-</i> For the purposes of this entry, Mega Power Project means a project as defined in S. No 507	2.5%	-	95
600.	9801	Goods required for- (a) Project for LNG Re-gasification Plant (b) Aerial passenger ropeway project	5% 5%	- -	- -
601.	9801	All goods	5%	-	-

602.	9801	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	Nil	-	96
603.	9801	Water Supply Projects <i>Explanation.- Water supply projects notified under 9801 against item numbers 26 and 26A of notification No.42/96-Customs, dated 23rd July, 1996[G.S.R. 294 (E), dated the 23rd July, 1996']</i>	Nil	-	-
(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)					
604.	9801	Liquefied natural gas (LNG) facility project of M/s Ratnagiri Gas and Power Private Limited for their power project at Dabhol. <i>Explanation.- 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</i>	Nil	-	97
605.	9801	All items of equipment for National Automotive Testing and Research and Development Infrastructure Project (NATRIP)	Nil	-	98
606.	9801	Goods required for installation of mechanized handling systems and pallet racking systems in 'mandis' and warehouses for food grains, sugar and horticultural produce	5%	-	-
607.	9804	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	Nil Nil	- -	- 16
607A.	9804	Lifesaving drugs/medicines for personal use, supplied free of cost by overseas supplier	Nil	Nil	104
(Inserted vide Notification No.85/2017-Customs dated 14th November, 2017)					
608.	9804	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.	10%	-	-

608A.	9804	Bonafide gifts imported by post or air upto CIF value limit of 5000 rupees and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992)	Nil	Nil	
(Inserted vide notification No.77/2017-Customs Dated 13th October, 2017)					
609.	Any Chapter	Used <i>bonafide</i> personal and household effects belonging to a deceased person	Nil	Nil	99
610.	Any Chapter	Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one thousand rupees per consignment	Nil	Nil	-
611.	Any Chapter	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	Nil	Nil	100
612.	Any Chapter	The following goods, namely:- (a) Nylonut (b) PU or nylon grip sheets for hockeysticks (c) Butyl bladders for inflatableballs (d) Willow clefts, willow ashwood orbeechwood (Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020) (e) Corkbottoms (f) PVC/Synthetic Rubber bladder for inflatableballs (g) Manaucane (h) Table tennisrubber (i) Table tennis bathandles (j) Table tennisblade (k) TPU/PU leather cloth or TPU/PU laminated with cotton, for inflatableballs (l) Extra tec (cricket bat facingtape); (m) Resin hardener TTP-33S and release paper for composite hockeysticks; (n) Table tennisglue; (o) Evazote foam for protectiveequipments e.g. leg guards, thigh guards; (p) plywood for carromboard (q) PVC leather cloth for inflatable balls or sportsgloves (r) Latex foam for shin guard or goal keeper gloves or other sportsgloves (s) PEVA/EVA foil for shin guard or sportsgloves (t) Stitching thread for inflatable balls or sportsgloves (u) Printing ink for inflatable balls or sportsgloves (v) Pine wood (w) Foam/ EVA foam	Nil	-	101

(V & W Substituted vide notification No.025/2019-Cus. Dated 6th July, 2019)

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.
- d) **Omitted vide notification No.35/2020-Customs dated 30th September, 2020**
- e) **the goods specified against serial numbers 21E and 21F of the said Table**
 - (i) during the period 1st September, 2020 to 17th September, 2020
 - (ii) after the 31st day of October, 2020.**(Substituted vide notification No.34/2020-Customs dated 17th September, 2020)**

Provided further that nothing contained in entries against serial numbers 21C, 21D, 21E, 24A, 24B, 26A, 32A, 177, 177B, 249A, 250A, 371A, 371B, 376A, and 377A of the said Tables shall apply to goods originating in the United States of America.

(Proviso amended vide notification No.017/2019-Cus. Dated 15th June, 2019)

(Proviso Added vide notification No.049/2018-Customs Dated 20th June, 2018)

(In proviso 21E added vide notification No.34/2020-Customs dated 17th September, 2020)

Third Proviso omitted vide notification No.017/2019-Cus. Dated 15th June, 2019

Explanation. - (I) For the purposes of this notification, the rate specified in column (4) or column (4) 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

Condition No.	Condition
1.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)
2.	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.
3.	If the importer gives a declaration that such material is for the purposes of sowing or planting only.
4.	Omitted (Omitted vide Notification No.24/2018-Customs dated 6th February, 2018)
5.	Omitted (Omitted vide Notification No.24/2018-Customs dated 6th February, 2018)

6.	Omitted (Omitted vide Notification No.24/2018-Customs dated 6th February, 2018)
7.	Omitted (Omitted vide Notification No.24/2018-Customs dated 6th February, 2018)
8.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)
9.	If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
10.	<p>If,-</p> <p>(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;</p> <p>(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</p> <p>(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.</p> <p>Provided that validity of the said certificate, issued for the financial year 2019-20, upto the period of 31st March, 2020, shall be extended upto 30th September, 2020 for import of utilised value and quantity of goods specified in the said certificate.</p> <p>(Inserted vide Notification No.023/2020-Cus. Dated 14th May, 2020)</p>
11.	(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020).
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.	<p>If,-</p> <p>(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;</p> <p>(ii) such ships or vessels carry cargo between two or more Indian ports (including an intermediate foreign port);</p> <p>(iii) (iv) such ships or vessels carry containerised cargo namely, export-import cargo or empty containers or domestic cargo, between such ports;</p> <p>(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</p>

	<p>(v) 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 maybe;</p> <p>(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;</p> <p>(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.</p>
14.	<p>If,-</p> <p>(a) the goods are imported by-</p> <p>(i) the Ministry of Surface Transport, or</p> <p>(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</p> <p>(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;</p> <p>(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:</p> <p>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.</p>
15.	<p>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.</p>
16.	<p>If,-</p> <p>(a) the goods are imported by an individual for personal use;</p> <p>(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</p>

	<p>individual case, that the goods are life saving drugs or medicines; and</p> <p>(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.</p> <p>Form Certificate No..... of (year)</p> <p>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.</p> <p style="text-align: right;">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.</p>
17.	<p>If the importer at the time of import-</p> <p>(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</p> <p>(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.</p>
18.	<p>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.</p>
19.	<p>If,-</p> <p>(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</p> <p>(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.</p>
20.	<p>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.</p>
21.	<p>If,-</p> <p>(a) the goods are imported,-</p> <p>(i) by a manufacturer of handicrafts;</p> <p>(ii) by a merchant exporter tied up with supporting manufacturer of handicrafts; or</p>

	<p>(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;</p> <p>(b) the value of the goods imported does not exceed 5% of the FOB value of handicrafts exported during the preceding financial year; and</p> <p>(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.</p> <p>Provided that validity of the said certificate, issued for the financial year 2019-20, upto the period of 31st March, 2020, shall be extended upto 30th September, 2020 for import of utilised value and quantity of item(s) specified in the said certificate.</p> <p>(Inserted vide Notification No.023/2020-Cus. Dated 14th May, 2020)</p>
22.	<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 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</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 effectthat,-</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>
23.	<p>(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)</p>
24.	<p>If the importer at the time of importation,-</p> <p>(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</p> <p>(b) furnishes an undertaking to the said Deputy Commissioner or Assistant Commissioner to the effectthat,-</p> <p>(i) he shall use the goods for the specified purpose;and</p> <p>(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.</p>
25.	<p>If, imported for the manufacture of Copper - T contraceptives.</p>
26.	<p>If, -</p> <p>(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</p> <p>(ii) the parts are brought into India for servicing, repair or maintenance of an aircraft mentioned in clause (ii) of Condition No.82</p> <p><i>Explanation.-</i> The expressions “scheduled air transport service” and “scheduled air cargo service” shall have the meanings respectively assigned to them in Condition No. 82</p>

27.	<p>If,-</p> <p>(i) imported for servicing, repair or maintenance of aircraft imported or procured by Aero Club of India; or</p> <p>(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;</p> <p>(iii) imported for servicing, repair or maintenance of aircraft imported or procured by the Airports Authority of India for flight calibration purposes</p> <p>(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:-</p> <p>(a) the imported goods shall be used for the specified purpose only; and</p> <p>(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.</p> <p><i>Explanation.</i> - 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.</p>
28.	<p>If,</p> <p>(a) the goods are imported,</p> <p>(i) by a manufacturer of textile garments or leather garments; or</p> <p>(ii) by a merchant exporter tied up with supporting manufacturer of textile garments or leather garments,</p> <p>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</p> <p>(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.</p> <p>(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.</p> <p>(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;</p> <p><i>Provided that validity of the said certificate, issued for the financial year 2019-20, upto the period of 31st March, 2020, shall be extended upto 30th September, 2020 for import of utilised value and quantity of goods specified in the said certificate.</i></p> <p><i>(Inserted vide Notification No.023/2020-Cus. Dated 14th May, 2020)</i></p> <p>(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</p> <p>(e) there is a doubt as to the usability of lining and interlining materials in relation to the</p>

	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.
29.	<p>If,-</p> <p>(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</p> <p>(b) the newsprint manufactured in terms of (a) above is supplied to a newspaper.</p>
	<p><i>Explanation.-</i> 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).</p>
30.	<p>If,-</p> <p>(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</p> <p>(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.</p>
31.	If the importer, at the time of import is an establishment registered with the Registrar of Newspapers, India (RNI).
32.	<p>If</p> <p>(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;</p> <p>(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;</p> <p>(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.</p> <p style="color: orange;">Provided that validity of the said certificate, issued for the financial year 2019-20, upto the period of 31st March, 2020, shall be extended upto 30th September, 2020 for import of utilised value and quantity of goods specified in the said certificate.</p> <p style="color: orange;">(Inserted vide Notification No.023/2020-Cus. Dated 14th May, 2020)</p>

33.	<p>If,-</p> <p>(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 maybe;</p> <p>(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;</p> <p>(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.</p> <p style="color: orange;">Provided that validity of the said certificate, issued for the financial year 2019-20, upto the period of 31st March, 2020, shall be extended upto 30th September, 2020 for import of utilised value and quantity of goods specified in the said certificate.</p> <p style="color: orange;">(Inserted vide Notification No.023/2020-Cus. Dated 14th May, 2020)</p>
34.	<p>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</p>
	<p>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.;</p>
35.	<p>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.</p>
36.	<p>If, -</p> <p>(a) the total value of goods imported shall not exceed 1 % of the FOB value of exports of carpets during the preceding financial year;</p> <p>(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.</p> <p style="color: orange;">Provided that validity of the said certificate, issued for the financial year 2019-20, upto the period of 31st March, 2020, shall be extended upto 30th September, 2020 for import of utilised value and quantity of goods specified in the said certificate.</p> <p style="color: orange;">(Inserted vide Notification No.023/2020-Cus. Dated 14th May, 2020)</p>
37.	<p style="color: orange;">(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)</p>
38.	<p>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.</p>

39.	<p>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.</p> <p><i>Explanation.</i>- 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 (5of1970) or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934 (2 of 1934).</p>
40.	<p>If,-</p> <ul style="list-style-type: none"> (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.	<p>If,-</p> <ol style="list-style-type: none"> 1. (a) the duty is paid in convertible foreign currency; (b) the quantity of import does not exceed one kilograms of gold and ten kilograms of silver per eligible passenger; and <p style="text-align: center;">(Substituted vide Notification No.025/2019-Cus. dated 6th July, 2019)</p> <ol style="list-style-type: none"> 2. the gold or silver is,- <ul style="list-style-type: none"> (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 ; <p style="text-align: center;">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.</p> <p><i>Explanation.</i>- 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</p>

<p>42.</p>	<p>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. <i>Explanation.-</i> 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 aggregateof- (i) the toll smelting or toll processing costs, as the case may be, that is tosay,- (a) labourcharges; (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.</p>
<p>43.</p>	<p>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. <i>Explanation.-</i> 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 aggregateof- (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, bothways.</p>
<p>44.</p>	<p>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 MinistryofCommerceandIndustrytotheeffectthatgoodsbeingimportedarerequiredfor effluent treatment plant for leather industry or handloom sector or handicraft sector, as the case maybe.</p>
<p>45.</p>	<p>If,- (i) (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 suchproject; (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 failuretousesthegoodsforpowertransmission,heshallpayanamountequaltothe 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.</p>

46.	<p>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 –</p> <p>(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</p> <p>(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.</p>
47.	<p>If,-</p> <p>(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</p> <p>(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</p>
	<p>officer of the Directorate General of Hydrocarbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for the purposes of off-shore oil exploration or exploitation.</p>

48.	<p>If,-</p> <p>(a) the goods are importedby,-</p> <p>(i) 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</p> <p>(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</p> <p>(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 1st day of April,1998, under the New Exploration Licensing Policy, or on or after the 1st day of April 2001 in terms of the Coal Bed Methane Policy, or on or after the 14th day of October, 2015 in terms of the Marginal Field Policy, as the case maybe;</p> <p>(b) where theimporter,-</p> <p>(i) is a licensee, he produces to the Deputy Commissioner of Customs orthe 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 Hydro Carbons 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 thatsub-clause;</p> <p>(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:-</p> <p>(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 imported goods are requiredfor</p> <p>A. 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</p> <p>B. petroleum operations or coal bed methane operations referred to in sub-clause (iii) 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</p> <p>(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 orCompanies;</p> <p>(c) where theimporter is a sub-contractor, he produces to the Deputy Commissioner of</p>
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	<p>Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, the following, namely:-</p> <ul style="list-style-type: none"> (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:- <ul style="list-style-type: none"> (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 suchsub-contractor; (ii) an affidavit to the effect that such sub-contractor is a <i>bonafide</i> sub-contractor of the licensee or lessee or contractor, as the case maybe; (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;- <ul style="list-style-type: none"> (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 orCompanies: <p style="text-align: center;">Provided that nothing contained in this sub-clause shallapplyif such sub-contractor is an Indian Company orCompanies;</p> <p>(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:-</p> <ul style="list-style-type: none"> (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:- <ul style="list-style-type: none"> (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
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- (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 percent.;
- (ii) for each quarter in the second year at the rate of 3 percent.;
- (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 percent.

Provided that where the said goods so imported are sought to be disposed of in non-serviceable form, after mutilation, the importer or the transferee, as the case may be, may at his option, pay duty at the rate of 7.5 per cent. on transaction value of such goods subject to production of 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 Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import, to the effect that the said goods are non-serviceable and have been mutilated before disposal.

(Proviso Substituted vide Notification No.025/2019-Cus. dated 6th July, 2019)

<p>49.</p>	<p>If the importer at the time of importation,-</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 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</p> <p>(b) furnishes an undertaking to the said Deputy Commissioner or Assistant Commissioner to the effectthat,-</p> <p>(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;</p> <p>(ii)in the case of other goods specified at (2) to (5), he shall use them for the</p>
	<p>specified purpose; and</p> <p>(iii)in case he fails to comply with sub-conditions (i) or (ii), or both conditions, as the case may be, he shall pay an amount equal to the difference between the duty leviableontheimportedgoodsbutfortheexemptionunderthisnotificationandthat already paid at the time of importation.</p>
<p>50.</p>	<p>If,-</p> <p>(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</p> <p>(b) the importer furnishes in each case a list of the goods required for the aforesaid projects, whichisdulycertified,totheeffectthatthegoodsmentionedinthesaiddlistarerequired for the aforesaid projects, by an officer not below the rank of a Deputy Secretary in the Ministry of Environment and Forests.</p>
<p>51.</p>	<p>(1)If the importer at the time of importation, 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 Department of Fertilizers to the effect that the goods are required for specified purpose and the said officer recommends the grant of this exemption;</p> <p>(2)The value of import of the goods covered under item (B) of column (3) of the entry against the S. No. 408 of the Table shall not exceed 10% of the value of imported goods covered under item (A) of column (3) of the said entry;</p> <p>(3)If the importer furnishes an undertaking to 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.</p> <p>(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)</p>

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.	<p>If,-</p> <p>(i) in the case of a power plant (except a nuclear powerplant),-</p> <p>(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;</p>
	<p>(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;</p> <p>(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</p> <p>(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.</p>

<p>54.</p>	<p>If,-</p> <p>(a) in the case of small hydel power generation plants upto 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;</p> <p>(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;</p> <p>(c) in the case of power generation plants (except those specified above),-</p> <p>(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;</p> <p>(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</p> <p>(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</p>
	<p>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.</p>
<p>55.</p>	<p>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</p>
<p>56.</p>	<p>If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing radio paging service.</p>
<p>57.</p>	<p>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).</p>

<p>58.</p>	<p>(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;</p> <p>(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</p> <p>(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.</p>
<p>59.</p>	<p>(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</p> <p>(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</p> <p>(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 is possession, control and use and shall not be sold or parted with for a period of two years from the date of importation.</p>
<p>60.</p>	<p>(i) If,-</p> <ul style="list-style-type: none"> (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>(ii) If,-</p> <ul style="list-style-type: none"> (a) the goods are imported for use in the manufacture of commodities; (b) the total value of goods imported does not exceed 25 per cent. of the FOB value of exports made during the preceding financial year; (c) 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; (d) 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; (e) the goods imported are not transferred or sold for a period of 7 years from the date of installation.
61.	<p>If,-</p> <ul style="list-style-type: none"> (a) the goods are imported for Research and Development purpose; (b) the total value of goods imported does not exceed one % of the FOB value of exports made during the preceding financial year; (c) 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; (d) 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; (e) the goods imported are not transferred or sold for a period of 7 years from the date of installation.
62.	<p>If,-</p> <p>(A) imported by a State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government; or</p> <p>(B) imported by a person other than a State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government concerned,-</p> <ul style="list-style-type: none"> (i) 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 (ii) 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 – <ul style="list-style-type: none"> (a) the said spares shall be used for the purpose specified above; and

	(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.	<p>If, -</p> <p>(1) the spinnerettes acquired in exchange, are imported, within one year of the date of exportation of spinnerettes out of India;and</p> <p>(2) no drawback of duty has been paid on the occasion of their export.</p> <p><i>Explanation.-</i> 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-</p> <p>(i) the cost of such exchange, that is to say, the aggregate of-</p> <p>(a) labour charges;</p> <p>(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</p> <p>(c) any other charges paid by the importer to the supplier of such spinnerettes for such exchange of spinnerettes;and</p> <p>(ii) the insurance and freight charges, both ways.</p>
64.	<p>If, -</p> <p>(1) the bushings acquired in exchange, are imported, within one year of the date of exportation of bushings out of India;and</p> <p>(2) no drawback of duty has been paid on the occasion of their export.</p> <p><i>Explanation.-</i> 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-</p> <p>(i) the cost of such exchange, that is to say, the aggregate of-</p> <p>(a) labour charges;</p> <p>(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</p> <p>(c) any other charges paid by the importer to the supplier of such bushings for such exchange of bushings;and</p> <p>(ii) the insurance and freight charges, both ways.</p>
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.	<p>If, -</p> <p>(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;</p> <p>(b) no drawback of duty was paid on their exportation from India;</p> <p>(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;</p> <p>(d) the goods are re-imported into India within six months or such period not exceeding one</p>

	<p>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</p> <p>(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.</p>
68.	<p>If, -</p> <p>(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;</p> <p>(b) the total value of the parts imported under this exemption does not exceed one thousand rupees;</p> <p>(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.</p> <p><i>Explanation.</i>- licensed amateur radio operator” means a person duly authorised under the Indian Wireless Telegraphs (Amateur Service) Rules, 1978, made under sections 4 and 7 of the Indian Telegraph Act, 1885 (13 of 1885).</p>
69.	<p>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, -</p> <p>(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</p> <p>(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.</p>
70.	<p>If, -</p> <p>(1) the goods are imported for being tested in—</p> <p>(a) Defence Research and Development Organisation (DRDO) laboratories;</p> <p>(b) Indian Institutes of Technology;</p> <p>(c) Council for Scientific and Industrial Research (CSIR) laboratories;</p> <p>(d) Central Power Research Institute, Bangalore; or</p> <p>(e) Any other test centre approved by any Ministry in the Government of India for this purpose; and</p> <p>(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.</p>
71.	<p>If, -</p> <p>(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</p> <p>(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, -</p> <p>(1) a certificate issued by the Registrar of Newspapers for India recommending the grant of exemption under this notification; and</p> <p>(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.</p>
72.	<p>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.</p>

<p>73.</p>	<p>If the importer, at the time and place of clearance,-</p> <p>(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;</p> <p>(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-</p> <p>(i) used for any other purpose and shall not be subsequently recorded with any other material; and</p> <p>(ii) sold or parted with, without the prior permission of the Commissioner of Customs of the port of importation.</p>
<p>74.</p>	<p>If the parts are required for manufacture or servicing of aero planes, gliders, helicopters or simulators of aircraft.</p> <p><i>Explanation.</i> - 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.</p>
<p>75.</p>	<p>If,-</p> <p>(A) imported by units approved by Director General of Civil Aviation in the Ministry of Civil Aviation, for maintenance, repair, or overhauling of-</p> <p>(a) aircraft registered in India; or</p> <p>(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</p> <p>(c) aircraft components or parts, including engines of aircrafts;</p> <p>(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;</p> <p>(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;</p> <p>(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,-</p> <p>(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;</p>

	<p>(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.</p>
76.	<p>(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</p> <p>(b) carries passengers in the flight at the beginning and end of the stay period in India, but undertakes no commercial flights during the stayperiod.</p>
77.	<p>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.</p>
78.	<p>If the importer, at the time of import,-</p> <p>(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;</p> <p style="text-align: center;">((ii) Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)</p> <p>(ii) gives an undertaking to the effect that the ground equipment, covered under item (b) 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.</p> <p style="text-align: center;">(Substituted vide Notification No.001/2020-Customs dated 2nd February, 2020)</p>
79.	<p>75. If,-</p> <p>(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</p> <p>(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.</p> <p><i>Explanation.-</i> For the purposes of this entry,</p> <p>(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operation;</p> <p>(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</p>

	<p>so regular or frequent that they constitute a recognizably systematic series, each flight being open to use by members of the public; and</p> <p>(c) “scheduledaircargoservice”meansairtransportationofcargoomailonascheduled 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.</p>
80.	<p>If,-</p> <p>(a) the aircraft is importedby,-</p> <p>(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</p> <p>(ii)a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation;and</p> <p>(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</p> <p>(c) 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 importationthat:-</p> <p>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 thisnotification;</p> <p>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.</p> <p>(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:-</p> <p>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</p> <p>b. the said aircraft shall not be sold or transferred to any otherentity</p>
81.	<p>(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</p> <p>(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:-</p> <p>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</p> <p>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 thisnotification.</p> <p><i>Explanation.-</i></p> <p>(1) for the purposes of thisentry,-</p> <p>(a) ‘operator’ means a person, organization, or enterprise engaged in or offering to engage in aircraft operation;</p> <p>(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.</p> <p>(c) ‘non-scheduled (charter) services’ mean services provided by a ‘non-scheduled (charter)airtransportoperator’,forcharterorhireofanaircrafttoany person,with</p>

	<p>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:</p> <p>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.</p>
82.	<p>If,-</p> <p>(a) the importer makes a declaration at the time of import that the barges would be re-exported;</p> <p>(b) 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</p> <p>(c) 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.</p>
83.	<p>If,-</p> <p>(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;</p> <p>(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 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.</p> <p><i>Explanation.</i>-“Ocean going vessels” includes-</p> <p>(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; lifeboats ,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;</p> <p>(ii) War ships of all kinds including submarines;</p> <p>(iii) Tugs, dredgers, fire-floats and salvage ships ;and</p> <p>(iv) Oil rigs , drilling ships and jack-uprigs.</p>
84.	<p>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.</p>
85.	<p>If any of the goods manufactured from the imported raw materials and parts are subsequently</p>

	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.	<p>If,-</p> <p>(a) imported by any Department or Ministry of the Government of India; and</p> <p>(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.</p>
87.	<p>If,-</p> <p>(a) the hospital is run by—</p> <p>(1) the Central Government, a State Government, a Union Territory Administration or a Local Authority; or</p> <p>(2) institutions established by or under any law for the time being in force; or</p> <p>(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;</p> <p>(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</p> <p>(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.</p> <p><i>Explanation.-</i> “Hospital” includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic and Maternity Home, which renders medical, surgical or diagnostic treatment.</p>
88.	<p>If the importer at the time of importation, -</p> <p>(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</p> <p>(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.</p> <p style="text-align: center;">FORM</p> <p>Certificate No..... of (year)</p> <p>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.</p> <p style="text-align: right;">Signature with date of Director General /Deputy Director General / Assistant Director General, Health Services, New Delhi</p>
89.	<p>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 Mine to the effect that the said goods are required for the specified purpose.</p>

90.	<p>If,-</p> <p>(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;</p> <p>(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.</p>
91.	<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>
92.	<p>If,-</p> <p>(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;</p> <p>(b) the importer, at the time of import –</p> <ol style="list-style-type: none"> (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.	<p>If,-</p> <p>(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</p> <p>(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 -</p> <ol style="list-style-type: none"> (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.	<p>If an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that:-</p> <ul style="list-style-type: none"> (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. <p>(a) (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 within 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:</p> <p>Provided that in case of provisional Mega Power Projects, the security in the form of a Fixed Deposit Receipt or Bank Guarantee may be released proportionately as per the proportionate mega certificate issued by the said Joint Secretary to the Government of India in the Ministry of Power; 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</p> <ul style="list-style-type: none"> (b) 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. <p style="text-align: center;">(Inserted vide Notification No.89/2017-Customs dated 24th November, 2017)</p>
96.	<p>(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.</p> <p>(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;</p>
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.	<p>If the imported goods are meant to be exhibited in a museum managed by –</p> <p>(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</p> <p>(b) a State Government, such goods shall be imported under cover of a certificate issued by the concerned Authority in the concerned StateGovernment.</p>
101.	<p>If,-</p> <p>(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 PromotionCouncil’;</p> <p>(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 financialyear;</p> <p>(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.</p> <p style="color: orange;">Provided that validity of the said certificate, issued for the financial year 2019-20, upto the period of 31st March, 2020, shall be extended upto 30th September, 2020 for import of utilised value and quantity of goods specified in the said certificate.</p> <p style="color: orange;">(Inserted vide Notification No.023/2020-Cus. Dated 14th May, 2020)</p>
102.	<p>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, -</p> <p>(i) to pay Integrated tax leviable under section 5(1) of the IGST Act, 2017 on supply of service covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017;</p> <p>(ii) not to sell or part with the goods, without the prior permission of the Commissioner of Customs of the port of importation;</p> <p>(iii) to re-export the goods within 3 months from the expiry of the period for which they were supplied under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017 out of India;</p> <p>(iv) to pay on demand an amount equal to the integrated tax payable on the said goods but for the exemption under this notification in the event of violation of any of the above conditions.</p>
Condition 102 Inserted vide Notification No.65/2017 Customs dated 8th July, 2017	
103.	<p>If the importer at the time of import –</p> <p>(1) furnishes a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Health and Family Welfare, Government of India, to the effect that the imported medicinesor drugs or vaccines (in respect of description, quantity and technical specifications) are supplied by United Nations International Children's Emergency Fund(UNICEF), Red Cross or an international organisation and are required for Central Government/State Government sponsored immunisation programmes; and</p> <p>(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 dutyleviable on such quantity of the imported goods but for the xemption under this notification</p> <p style="text-align: center;">(Inserted vide notification No.77/2017-Customs Dated 13th October, 2017)</p>

<p>104</p>	<p>If the importer at the time of import –</p> <ul style="list-style-type: none"> (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 (Regarding description, quantity and technical specificity); and (c) 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 personal purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the said 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; <p style="text-align: center;">FORM Certificate No..... of (year)</p> <p>Certified that the (name of the drug/medicine) being imported by(name of the patient) is a life saving drug/medicine and required in (quantity) for treatment period(months) and exemption from the payment of IGST is recommended.</p> <p style="text-align: right;">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</p> <p style="text-align: center;">(Inserted vide Notification No.85/2017-Customs dated 14th November, 2017)</p>
<p>105</p>	<p>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, -</p> <ul style="list-style-type: none"> (i) pay duty on goods used in cable laying or repairing services, leviable under the Customs Act, 1962 and integrated tax leviable under Section 3 (7) of the Customs Tariff Act, 1975; (ii) pay applicable integrated tax leviable under section 5(1) of the Integrated Goods and Services Tax Act, 2017 on cable laying or repair service; (iii) to furnish 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 not be cleared for home consumption, and shall be used only for the intended purpose; (iv) to re-export the ship/ vessel immediately after completion of the said cable laying or repairing service; (v) to pay on demand an amount equal to the integrated tax payable on the said goods but for the exemption under this notification in the event of violation of any of the above conditions. <p style="text-align: center;">(Inserted vide Notification No.034/2019-Customs dated 30th September, 2019)</p>

106	<p>If the importer at the time and place of clearance: -</p> <p>(i) gives an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, regarding percentage of precious metals contained in spent catalyst or Ash containing precious metal being imported and to the effect that the said goods are imported for recovery of precious metals.;</p> <p>(ii) produces a certificate from the Ministry of Environment, Forest and Climate Change before the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, permitting import of spent catalyst or Ash containing precious metal for recovery or recycling purposes.</p>
107	<p>If 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, 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 specified in column (3) of S. No. 539A of the Table, are required for launch vehicles, and satellites and payloads.</p>
<p>(Serial Number 106 & 107 inserted vide Notification No.001/2020-Customs dated 2nd February, 2020)</p>	

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 hydrogentartrate
- 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 Sulphite
- 36) Active Oxygen

List 2 (See S. No. 109 of the Table)

- 1) Amproliumhydrochloride
- 2) Ascorbyl dipotassium 2 sulphatedihydrate
- 3) Ascorbyl polyphosphate
- 4) Avilamycin
- 5) Avoparcin
- 6) Bovine albuminfracation
- 7) Bovinesomatotropin
- 8) Buparvaquone
- 9) Calf serum/foetal calfserum
- 10) Dulbecco phosphate buffer salinemedium
- 11) Flavophospholipol
- 12) Follicular stimulating hormone(FSH)
- 13) Gonadotropin releasing hormone(GnRH)
- 14) Halofuginonebromide
- 15) Human chorionic gonadotropin hormone(HCG)
- 16) Ivermectin
- 17) Lasolacid sodium
- 18) Leutinisinghormone
- 19) Lincomycinpowder
- 20) Lincospectin (bulk drug lincomycin spectinomycin1:2)
- 21) Maduramicin ammonium/haduramicinammonium
- 22) Monensin granulated (cobanpremix)
- 23) Ovaprim gonadotropin releasing hormones (GnRH) analogue withdomperidone
- 24) Pleuromutilin
- 25) Pregnant mare serum(PMSG)
- 26) Prostaglandin F2alpha
- 27) Prostaglandin
- 28) Prostaglandins (PgF2alpha)
- 29) Robenidin HCl
- 30) Salinomycin12%
- 31) Tiamulin hydrogenfumarate
- 32) Tiamulinhydrochloride
- 33) Tylanpremix
- 34) Tylosin tartarate/ tylosinphosphate
- 35) Vaccine forfish
- 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) ChorionicGonadotrophin
- 11) Clindamycin
- 12) Cyclophosphamide

- 13) Dactinomycin
- 14) Daunorubicin
- 15) Desferrioxamine
- 16) Dimercaprol
- 17) Disopyramidephosphate
- 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) MustinHydrochloride
- 32) PancuroniumBromide
- 33) Praziquantel
- 34) Protamine
- 35) Quinidine
- 36) Sodium Cromoglycate spincaps andcartridges
- 37) Sodium Hyalauronate sterile 1% and 1.4% solution
- 38) Somatostatin
- 39) Strontium Chloride (85Sr.)
- 40) Thioguanine
- 41) Tobramycin
- 42) TetanusImmunoglobulin
- 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) UrsodeoxycholicAcid
- 48) Vancomycin
- 49) Vasopressin
- 50) VecuroniumBromide
- 51) Zidovudine
- 52) 5-Fluorouracil
- 53) Pegulated Liposomal Doxorubicin Hydrochlorideinjection
- 54) Ketoanalogue preparation of essential amino acids
- 55) Pergolide
- 56) Kit for bedside assay ofTroponin-T
- 57) Solution for storing, transporting, flushing donor organs fortransplant
- 58) Miltefosine
- 59) MilrinoneLactate
- 60) Methoxy Isobutyle Isonitrile(MIBI)
- 61) Haemophilus Influenzae Type bVaccine
- 62) MycophenolateSodium
- 63) Verteporfin
- 64) Daclizumab
- 65) Ganciclovir

- 66) Drotrecogin alfa(activated)
- 67) Eptacog alfa activated recombinant coagulation factorVIIa
- 68) MuromonabCD3
- 69) Japanese encephalitisvaccine
- 70) Valganciclovir
- 71) Low molecular weightheparin
- 72) Efavirenz
- 73) Emtricitabine
- 74) Azathioprine
- 75) AntinomycinD
- 76) Cytosine Arabinoside(Cytarabine)
- 77) VinblastineSulphate
- 78) Vincristine
- 79) EurocollinsSolution
- 80) Everolimus tablets/dispersibletablets
- 81) Poractantalfa
- 82) Troponin-I whole blood testkit
- 83) Blower/mister kit for beating heartsurgery
- 84) Fluoro Enzyme Immunoassay Diagnostickits
- 85) TabletTelbivudine
- 86) InjectionExenatide
- 87) DTaP-IPV-Hib or PRP-T combined Vaccine
- 88) Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197Protein)
- 89) Injection ThyrotropinAlfa
- 90) InjectionOmalizumab
- 91) Abatacept
- 92) Daptomycin
- 93) Entacevir
- 94) Fondaparinux Sodium
- 95) InfluenzaVaccine
- 96) Ixabepilone
- 97) Lapatinib
- 98) Pegaptanib Sodiuminjection
- 99) SunitinibMalate
- 100) Tocilizumab
- 101) AgalsidaseBeta
- 102) Anidulafungin
- 103) Caspofunginacetate
- 104) DesfluraneUSP
- 105) Heamostatic Matrix with Gelatin and humanThrombin
- 106) Imiglucerase
- 107) Maraviroc
- 108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumineioxaglate)
- 109) Sorafenibtosylate
- 110) Varenclinetartrate
- 111) ⁹⁰Yttrium
- 112) Nilotinib
- 113) Pneumococcal acchrde Conjugate vaccine adsorbed 13-valent suspension forinjection
- 114) Micafungin sodium forinjection
- 115) Bevacizumab
- 116) Raltegravirpotassium
- 117) Rotavirus Vaccine (Live OralPentavalent)
- 118) Pneumococcal PolysaccharideVaccine
- 119) Temsirolimus Concentrate for infusion forinjection

- 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) Bretyleum Tosylate
- 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) Flecainide
- 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) Idarubicin
- 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 benserazine
- 59) Lenograstim
- 60) Meningococcal A and C combined vaccine with diluents solvent
- 61) Methicillin
- 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 TI201
- 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) Rocuronium Bromide (**substituted by Notification No.76/2017-Customs dated 15th September, 2017**)
- 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

- 100) Tocainide
- 101) Tri-iodothyronine
- 102) Triethylene Tetramine
- 103) Thrombokinas
- 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 iodophenylundecylate
 - (iii) Iodipammide methyl glucamine
 - (iv) Lipidoll utrafluid
 - (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 tetrachloride
- 4) Germanium tetrachloride
- 5) Phosphorousoxychloride
- 6) Sulphur hexa flourideoxygen
- 7) Oligo-poly iso cyanate ethyl-acetatesolution
- 8) Colouring ink for fibre
- 9) Binder of polyurethane or vinyl chloride-vinyl acetatecopolymer
- 10) UV resin 1 & 2/Ribbonmatrix
- 11) Nylon-12 / Ether Ester Elastomer
- 12) Coloured Nylon 12/ Nylon 11/Ether EsterElastomer
- 13) Elongated polyethylenetape
- 14) Polyester tape (Substituted vide Notification No.025/2019-Cus. dated 6th July, 2019)
- 15) Nylon thread/water swellable yarn
- 16) Polyethylenecord
- 17) Biaxily oriented nylontape
- 18) Silica tube / rod, other than preform
- 19) Aramid Yarn
- 20) Impregnated Glass fibre reinforcement (Glassrovings)
- 21) RipCord
- 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 Butylperbenzoate
- 29) Zinc soap of long fatty acid mixture
- 30) Modified polypropylene
- 31) thylene acrylic acid (EAA)/Vinylester

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

- 1) Glass yarn /Rovings

- 2) UVresin
- 3) Complex high molecular weight resin in acrylatesolution
- 4) Acrylatedmonomers
- 5) Photoinitiater
- 6) Tert Butylperbenzoate
- 7) Zinc soap of long fatty acidmixture
- 8) Modifiedpolypropylene
- 9) Ethylene acrylic acid (EAA)/Vinylester

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

- 1) (a) Laser rods - Neodymium: YAG, Neodymium : Glass, Ruby,Erbium : YAG, TI : A1203, Alexandrite, HO : YAG
- (b) Helium- Neon LaserTubes
- (c) Semi-conductor visiblelasers
- (d) Dielectric coated mirrors for visible , near IR & 10.6 micrometerregion
- (e) Hard dielectric coated optics including thin film polarisers, calcite polarisers and Beamsplitters
- (f) ZnSe mirrors, ZnSe lenses and ZnSewindows
- (g) Gratings andprisms
- (h) Dye cells and laserdyes
- (i) Thin film polarisers for visible, near IRregion
- (j) Electro- optic switches for visible, near IR and 10.6 micrometerregion
- (k) Flash lamps (Xenon,Krypton)
- (l) Arc lamps(Krypton)
- (m) Second harmonic generation crystals
- 2) Energy storagecapacitors
- 3) Thyratrons
- 4) Photodetectors andphotomultipliers
- 5) Metering needle valves and pressureindicators
- 6) Spectroscopic grade pure gases viz., Xenon, Krypton, Fluorine,Argon
- 7) Vaccum pumps of capacity upto 20 litres perminute
- 8) Quartz and Specialglasses
- 9) Non linearcrystals
- 10) Electro- optic and Acousto- opticswitches
- 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 opticalpolishing
- 12) Opticalfilters

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

(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)

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

(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)

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) Extruderbarrel
 - (i) Online filamentationdetector
- 5) Machinery for Regular/HWM Viscose Staple FibrePlant:
- (a) Sintered FilterMedia
 - (b) Automatic High Speed centrifugal separator
 - (c) Fibre productionlines
 - (d) FibreCutter
 - (e) FibreDryer
 - (f) Pneumatic FiberFidders
 - (g) BalingPress
 - (h) Plate Heat exchanger
 - (i) Graphite heatexchanger
 - (j) Neno filtrationplant
- 6) Machinery for Lyocell FiberPlant:
- (a) High viscosity handling equipment includingpulper
 - (b) Reactor for cellulosedissolution;
 - (c) Thin film evaporator withaccessories
 - (d) Spinningmodule
 - (e) Air quenching systems and associated controlsystems
 - (f) Fiber washing and treatmentmachines
 - (g) BalingPress
- 7) Process and quality control equipment for artificial man-made cellulosic fibre/yarnindustry:
- (a) Robotic Fibersampler
 - (b) Spectrophotometers for fiber coloevaluation
 - (c) Automatic absorptionspectrophotometer
 - (d) X-ray phloroscencespectrometer
 - (e) Automated oil pick upanalyzer
 - (f) Automatedtitrator
 - (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 TyreYarn:
- (a) Twin rollspress
 - (b) Ageing DrumHopper
 - (c) Blowers and Fans for Alkali Cellulose Transportsystem
 - (d) Slorry Pumps includingVFDs
 - (e) Automatic Pulp handlingsystem
 - (f) Simplex/Churn
 - (g) Plate and Frame FilterPress
 - (h) Viscose Pumps (Gear/Screw Pumps includingVFDs)
 - (i) Evaporator
 - (j) Heat Exchager- Hastalloy Plate and FrameType
 - (k) Crystallizer
 - (l) Vacuum System - Ejectors, Boosters, Vacuum Pump and VacuumFilter
 - (m) Auto bagging and weighingsystem
 - (n) Sand Filters
 - (o) Centrifugal Pumps includingVFDs
 - (p) Pot SpinningMachine
 - (q) Spinning Pots and PotMotors
 - (r) Metering Gear Pumps forViscose
 - (s) Automatic cake wrappingsystem
 - (t) Air Splicer for KnottingYarn
 - (u) Automation for Cone Weighing and ConeDoffing

- (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 viscosedeaerators
 - (xx) Low temperature multi effect distillation (LT-MED) system and mechanical vapour compression for effluent treatment by water desalination process
 - (xxi) Electrical protecting devices and relays falling under tariff item 8536 4900
 - (xxii) Flame proof motors falling under tariff item 8536 9090
 - (xxiii) Process monitoring and control equipment falling under tariff item 8538 1010
 - (xxiv) Distributed control system falling under tariff item 8537 1010
 - (xxv) Precision gear pumps for highly viscous polymers
 - (xxvi) Hydraulic screen changing type continuous filters for viscous polymers
 - (xxvii) Static mixers for high viscosity polymers
 - (xxviii) High pressure stainless steel micro spinnerettes (less than 80 micron hole size) for high viscosity polymers
 - (xxix) High efficiency fibre dryer for Iyocell fibres
 - (xxx) High capacity fibre openers suited for Iyocell fibres
 - (xxxii) Solvent purification system including ion exchange and membrane based systems falling under tariff item 8445 1930
 - (xxxii) Energy efficient multi staged evaporators/distillation columns for solvent recovery falling under tariff item 8445 1930
 - (xxxiii) Open end spinning machine
 - (xxxiv) Autoconer
 - (xxxv) Uster Tensorapid
 - (xxxvi) Positive rapier loom
 - (xxxvii) Jacquard

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

- A. Sewing machines with in-built motors, falling under tariff item 8452 2900
- 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 2000
 - 5) Waistband attaching machine
 - 6) Label or tag inserting machine
 - 7) Profile cutting machine
 - 8) End cutter with cloth pres track
 - 9) Collar point trimmer/gear knocker machine
 - 10) Laser colour fading/marking/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 signage 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 gauge
 - 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
 - 25) Process control equipment namely, Tension meters, On-line denier checking system, On-line twist checking system, On-line EDS monitoring system, Filamentation detector, Fluff Detector, Automatic Fabric Inspection System, Tacho-meters
 - 26) Storage and Transport systems namely, Automated fabric transport system and Automated fabric packing system
 - 27) Finishing Machines namely, Dipping Machine for Tyre Cord/industrial Fabrics, Coating Machines, Dipping Machine for beting duck, Stenter for Technical Textiles, Embossing Rollers, Parts and Accessories for Dip and coating units, Hydraulic Control for Accumulator, Dynamic Braking for Pull Rolls System, De-webber system, Burners with Controllers
 - 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

- 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 dropwires.
- 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 2000

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 (Mercox, 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.
4. All types of Process Subsystems, including Continuous Catalyst Regeneration Systems for Reformer, Recovery Plus Systems for Reformer, Power Recovery Train Systems for FCC, Feed Nozzles for FCC, Vapour Recovery Systems, Cryogenic Systems for LPG either supplied separately or as a whole, with component equipments, drivers, instrumentation and control systems, and auxiliaries.
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, eductors, 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 managementsystems.

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, venturies, 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 drivers 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, biocides, 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 valves, 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, hydrodesulphurization,

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 Data Acquisition (SCADA) Systems, and Refinery Information Management System (RIMS) with operator panels, computers, data 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 trestles, 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, NO_x, SO_x, 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 Dragertubes.
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 cetane 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 sieves, 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, data 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)

(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)

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

(Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)

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 telephoneservice
 - (b) Base stationcontrollers
 - (c) ATMswitches
 - (d) Frame Relayswitches
 - (e) Ethernetswitches
- 2) Apparatus for Carrier Current Line System or Digital Line System of the following description namely:-
 - (a) HDSLSystem
 - (b) Dense Wave Division Multiplexing(DWDM) System
 - (c) Routers
- 3) Radio communication equipment including VHF, UHF and microwave communication equipment of the following descriptionnamely:-
 - (a) Base Trans-receivers stations(BTS)

- (b) Satellite communication equipment; the following customer premises equipment, namely:-
 - (i) Radio with LNA, up converters and downconverters
 - (ii) Satellitemodems
 - (c) BTS ancillary equipment of the following descriptionnamely:-
 - (i) Cellularrepeaters
 - (ii) Amplifiers
 - (iii) Wave Guides
- 4) Network managementstations
 - 5) Computers for billing and customerservices
 - 6) Short message servicehardware
 - 7) Automatic call distributionsystem
 - 8) Transcoders
 - 9) Testequipment

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

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

- 1) Paging controlterminal
- 2) Transmittercontroller
- 3) Pagingtransmitter
- 4) Link transmitter/link repeater, monitorreceiver
- 5) Linkreceiver
- 6) N+1 Arbitrators for the above, hot standbypanel
- 7) Combiners
- 8) Automatic monitoringsystem
- 9) Network management & controlsystem
- 10) Integrated ACD/OAPsystem
- 11) Isolators
- 12) Cavityfilters
- 13) Multicouplers
- 14) Directional powersensors
- 15) Communicationanalysers
- 16) Radio communication test set up, spectrum analyser, field strengthmeter
- 17) POCSAG or FLEXencoders
- 18) Global positioningsystem
- 19) Simul castcontroller
- 20) Automatic call distributionequipment/system

List 18 (See S. No 425 of Table)

- 1) Controller (Dispatch) of the following descriptionnamely:-
 - (a) Network Controller, MasterController
 - (b) Line Conditioner forcontroller
 - (c) Computer for Network Management and Control System, SystemWatch
 - (d) Processor Controller Frame,Shelves
 - (e) Network InterfaceModule
 - (f) Voice ToneModule
 - (g) Dispatch ApplicationProcessor
 - (h) Metro Packet Switch
 - (i) Digital Cross ConnectSwitch

- (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, 350/400/800 Mhz, 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 demux 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 epitaxy system (MBE system)
- (3) Chemical vapour deposition (CVD) system - Low pressure CVD (LP CVD) - Metal organic CVD (MOCVD)
- (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) Particle monitor / counter both air and liquid borne
- (18) Automatic encapsulation system, Automatic marking / branding machine
- (19) Clean room laminar flow air handling system
- (20) Ultra clean room equipment
- (21) Ultra high purity demineralised water treatment plant
- (22) PVDF welding and orbital welding machines
- (23) Ultra high pure (UHP) gas distribution system
- (24) Toxic gas distribution / monitoring system
- (25) Fourier Transform Infra-red (FTIR) Spectrophotometer for measuring Epitaxy Thickness, Boron and Phosphorus weight percentage
- (26) Parts of FTIR instrument
- (27) Interferometer and nano-scan meter for measuring deposited metal or oxide thickness
- (28) Ellipsometer for measurement of refractive thickness, thickness of layers deposited on semiconductor wafer
- (29) De-Oxo purifiers and purifiers and Hydrogen, Nitrogen, Oxygen and Argon gases
- (30) Hydrogen, Oxygen and Nitrogen gas generators and accessories for producing high purity process gases for semiconductor wafer/device manufacture
- (31) Automatic lead frame loaders for semiconductor devices
- (32) Mercury probing apparatus and accessories for measuring oxide purity and carrier concentration of semiconductor wafers
- (33) Parts of mercury probing apparatus
- (34) Fume scrubbers for toxic process gases used in semiconductor industry
- (35) Apparatus for profiling and measurement of the surface including topography of semiconductor wafers and /or any layers deposited on it
- (36) Mass Flow Controllers (MFC) and Source Vaporiser for various process gases used in semiconductor wafer processing
- (37) RF Generator for Epitaxial Reactor heating
- (38) Parts of RF Generator
- (39) Equipment used for quality control namely Burn-in Systems, moisture monitors and parts thereof
- (40) Tools for Moulding, Cutting, Trimming operations used in the semiconductor manufacture
- (41) Apparatus for the measurement of dynamic electrical parameters of Semiconductor wafer devices
- (42) Apparatus for measuring physical parameters of junction in semiconductor wafer
- (43) Automatic trim and form/die equipment for semiconductor devices
- (44) Electro polished SS pipes, Swagelok fittings, nupro bellows valves, manual shut-off valves, non-return valves, high purity gas and chemical filters
- (45) Optical pyrometer for measuring infra-red radiated temperature
- (46) Gas Chromatograph/Analyzer for analysing purity of process gases
- (47) Toxic gas monitors and Alarms
- (48) Milli-Volt generator for temperature profiling of diffusion furnace used in semiconductor industry
- (49) Curve Tracer for measurement of dynamic electrical parameters of semiconductor wafers/devices
- (50) Apparatus for measurement of life time carriers/Switching time for semiconductor devices
- (51) Contact Printer for photomask
- (52) Die shear Tester
- (53) 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 Maskmaking

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

(Omitted vide Notification No.025/2019-Cus. dated 6th July, 2019)

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 flask setc
- 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, light scattering and photocalibration spectroscopy types
- 8) Atomic absorption Spectrophotometer
- 9) Tensiometer
- 10) Moisture balance
- 11) Elemental analyser
- 12) High Precision Autotitrator
- 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 organic 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 iontophoresis 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) Modular 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) Scintillation counters (Y and B)

- 54) CO₂incubator
- 55) Incubator shaker for bacterial culture
- 56) Polymerase chain reaction machine
- 57) Cell harvester
- 58) SpeedVac
- 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) Autoanalyser
- 79) Biofuge
- 80) Passive avoidance apparatus with controller
- 81) Autostainer
- 82) Microtome
- 83) Cell harvester
- 84) Tissue embedding machine
- 85) 4 channel auto track system
- 86) Blood cell counter
- 87) Blood flowmeter
- 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 devices
- 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) Amino acid Analyser
- 2) Analytical Balances
- 3) Anemometers

- 4) AnesthesiaEquipment
- 5) Atomic Absorptionspectrophotometer
- 6) Atomiser
- 7) Attrition MeasurementEquipment
- 8) Auto Analyserclinical chemistry
- 9) Auto Ignition testapparatus.
- 10) Auto radiographyequipment
- 11) Autotitrator
- 12) Automatic coverslipper
- 13) Automatic slidestainer
- 14) Automatic tissueprocessor
- 15) Ball tube distillationapparatus
- 16) Basic GloveBoxes
- 17) Basic Orbital and HorizontalShakers
- 18) Biolistic (Genegun)
- 19) Biological Oxidiser
- 20) Biopsy punches
- 21) Blood Cell Counter
- 22) Blood flowMeter
- 23) Blood samplingequipments
- 24) Body composition analysisequipment
- 25) Bottom TopDispenser
- 26) Brookfieldviscometer
- 27) Butane fuelmicrotorches
- 28) Cardiacmonitors
- 29) Celllines
- 30) Centrifuges and UltraCentrifuge
- 31) Chillingincubators
- 32) CoatingApparatus
- 33) Crusher(tissue)
- 34) Crystal/freezing microtone andUltramicrotone
- 35) Densitometer
- 36) Differential ScanningCalorimeter
- 37) Digital Boiling point/melting point/Freezing pointapparatus
- 38) Digital Cameras
- 39) Digital pHmeter
- 40) DigitalStroboscope
- 41) DigitalTemperature
- 42) Controllers
- 43) Digital thermometer for recording body temperature of experimentalanimals
- 44) Direct insertionprobe
- 45) Disintegration TestMachine
- 46) Dissolved oxygenMeter
- 47) Dry icemakers
- 48) Dust generator and measurementapparatus
- 49) Dyno Mill
- 50) Electronic Top LoadingBalance
- 51) Electrophoresisunit
- 52) Electroporator
- 53) Elementalanalyser
- 54) Elisa reader Monoclonal antibody productionequipment
- 55) Encapsulationequipment
- 56) Flame photometer
- 57) Flash pointapparatus
- 58) Flask Chromatographicsystem

- 59) Fluid Bed Drier labmodel
- 60) focused Microwave oven for organicsynthesis
- 61) Freezedrier
- 62) Freezing pointapparatus
- 63) Freezing rack for metaboliccages
- 64) Gas Detectors with masks, cartridges gas monitors
- 65) Gel Dryer and Gel documentation and analysisssystem
- 66) Granulator-laboratorygranulator
- 67) Plant Growth chambers
- 68) Health monitoringequipment
- 69) Heart monitors for dogs and higheranimals
- 70) High vacuumpumps
- 71) High pressureautoclave
- 72) High pressurehydrogenerator
- 73) High pressurereactor-Autoclave
- 74) High speed refrigerated researchcentrifuge
- 75) High throughput organic synthesizer, High throughput biological screeningequipment
- 76) Hybridizingovern
- 77) Image Analyzer and ImagingDensitometer
- 78) ImplantablePlant
- 79) Incubators
- 80) Inductive coupling plasmaequipment
- 81) Infrared temperaturesectos
- 82) Inhalation chambers withaccessories.
- 83) Inverted microscope with flurosece microscopy with photographicattachment
- 84) Laser particle size analyzer,Particle shape analyzer, Surface areaanalyzer
- 85) Liquid scintillationcounter
- 86) Low Temperature CirculationBath
- 87) Micro and Micro soxlet extractors
- 88) Microscope and Microtome bladesdisposable
- 89) Reationcolorimeter
- 90) Otoscopes
- 91) Peristalticpumps
- 92) Phototachometer
- 93) Polorimeter
- 94) Porometer and Porosityanalyzer
- 95) Potentiometer
- 96) Precision vacuumcontractor
- 97) Probesonicator
- 98) Protein purificationmachine
- 99) Radiodetector, radiommuoassy equipment, Gamma counter for hormonalassay
- 100) Refractometer and Rotaryevaporators
- 101) Rheometer
- 102) Rotary microtomes, Rotaryevaporators
- 103) Silversonhomogeniser
- 104) Spectrofluorimeter Luminescencemeter
- 105) Spheriodizer
- 106) Spinning band distillationapparatus
- 107) Spraydrier
- 108) Submersible MagneticStirrer
- 109) Super critical fluid chromatographysystems
- 110) Sustained releaseapparatus
- 111) Syringes
- 112) Tattooinstrument
- 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 decatizing/continuous decatizing 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 multi-needle 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 fasteners fixing machine and/or its thereof
- 61) Thread cleaning machine
- 62) Steam Press
- 63) Portable boiler for steam press
- 64) Steam Cabinet
- 65) Vacuum 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) Loop drivers 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 its 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) RectilinearCombs
- 99) Draw Frame/Roving Frame/Automatic Rubbing Frame/Bobbiners/Finishers, for use in woollen textileindustry
- 100) Ring frames from 60 MM Ring Dia and above, for use in woollen textileindustry
- 101) Ring Frames with Siro Sp- inning attachment / Auto Doffers having maximum 75 MM Ring Dia, for use in woollen textileindustry
- 102) Shearing, polishing and croppingmachines
- 103) Stepcleaner
- 104) Flax hacklingmachine
- 105) Drawing machine forFlax
- 106) Roving machine forFlax
- 107) Wet ring frame forFlax
- 108) Auto winding machine forFlax
- 109) Continuous spinning machines for Viscose FilamentYarn.
- 110) Digital electronic frequency inverters for spinning machines including controlboards
- 111) Finishing oil metering pumps with relevant feedsystem
- 112) Metering gear pumps forViscose
- 113) Portable systems for injection of pigments for viscose dope complete with stirred vessel, metering pumps, instruments and controlpanel
- 114) Precious metal spinnerettes including distribution plates (pre-spinnerette)
- 115) Spin bath degassing plant by flashevaporation
- 116) Spin bath backwash filtration system with candlefilters
- 117) Continuous dissolving and homogenising system for viscosepreparation
- 118) Contidisk filters forviscose
- 119) Spinbath heat exchanger ingraphite

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

- 1) Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisationfacilities
- 2) Combined contipress/decatisingmachine
- 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 forreuse
- 4) Hydraulic Flat Paper Press/continuous Hydraulic Flat paper Press/RotaryPress
- 5) Fully fashioned high speed knittingmachine
- 6) Computerised Pattern maker/ Pattern grading/marker
- 7) Computerised embroidery pattern- making machine withplotter
- 8) High Speed Warping machine with yarn tensioning, pneumatic suction devices andaccessories
- 9) Shuttleless loom (air jet, water jet, rapier and projectile and narrow width high speedneedle)
- 10) Beam knottingmachine
- 11) Auto control type humidificationplant
- 12) Carding Sets, for use in woollen textileindustry
- 13) Yarn/ Fabric mercerisingmachine
- 14) Continuous bleachingplant
- 15) Wet fabric spreading and squeezingmachine
- 16) Relax drum/conveyer dryingmachine
 - (i) Dryingrange
 - (ii) Floatdryer
 - (iii) Loopdryer
 - (iv) Drumdryer
 - (v) Jet dryer
 - (vi) Rapiddryer
- 17) CompactingMachine
- 18) Computer controlled HTHP yarn dyeingmachine

- 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 (conveyer type), continuous cocoon boiling machine (conveyer 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) Clipstenter
- 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 Punchingmachine
- 6) Automatic Lock-Stitching Cylinder BedBartacker
- 7) Automatic machine to control, to slant and to glue leatherstraps
- 8) Automatic Millingmachine
- 9) Automatic Milling-BoringMachine
- 10) Automatic or semi-automatic hydraulic press (750 tonnes ormore)
- 11) Automatic Paddingmachine
- 12) Automatic Sprayingmachine
- 13) Automatic Tacks - Reinforcemachine
- 14) Automatic Work Unit for assembling the completeInsole
- 15) Back Part Mouldingmachine
- 16) Band-saw with or withoutFlier
- 17) Bandknife Splittingmachine
- 18) Belt Punching and cuttingmachine
- 19) Bobbin machine withcounter
- 20) Boot leg ironingmachine
- 21) Bottom Leather Grain CrackTester
- 22) Bottom roughing and/or scouringmachine
- 23) Box Stampingmachine
- 24) Buckle Stappingmachine
- 25) Button Hole (Eyelets end)machine
- 26) Button Sewingmachine
- 27) Button stitch / Sewingmachine
- 28) Cementing or Glueingmachine
- 29) Cementing machine and cementinggun
- 30) Chain Slottingmachine
- 31) Channel Closingmachine
- 32) Channelling and Groovingmachine
- 33) Clicking Board levelling/planingmachine
- 34) Clicking machine/cuttingpress
- 35) Clicking Machine Hydraulic(Bottom)
- 36) Colorimeter
- 37) Column Boringmachine
- 38) Computerised SewingMachine
- 39) Computerised Skivingmachine
- 40) Conveyor system including conveyors for heat setting, cold setting, drying and reactivating and sterilizing of footwear with or withoutvacuum
- 41) Counter CementingMachine
- 42) Counter Mouldingmachine
- 43) Counter Tighteningmachine
- 44) Coupling and edge pre- trimmingmachine
- 45) Crimpingmachine
- 46) Crumpling and embossingmachine
- 47) Curtain coatingmachine
- 48) Cylinder Bed Sewingmachine
- 49) Die Bendingmachine
- 50) Double Band Cleaningmachine
- 51) Dust removing machine-pneumatic/hydraulic
- 52) Dyeingmachine
- 53) Edge buffingmachine
- 54) Edge Inking machine
- 55) Edge Pre-Trimmingmachine
- 56) Edge Settingmachine
- 57) Edge Trimmingmachine
- 58) Elastic inserting machine on variety ofgarments

- 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 Insoles
- 65) Fibre Board Flexing machine
- 66) Fine Turn machines for Lasts
- 67) Finish Sheet Resistance Tester
- 68) Finishing Machine for Lasts
- 69) Fixed Head/Travelling Head Clicking Cutting machine
- 70) Flat Bed Double Needle Sewing machine
- 71) Flat Bed Single Needle Industrial Sewing machine with or without trimmer
- 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 sammying 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

- 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 / Shapping 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) Stich 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
- 224) Testing Equipments, namely :- Flexometer / Upper material flexing machine, Tensometer / Lastometer, Permeometer / Upper leather water proofness tester, Penetrometer / Bottom Leather water enetration machine, Finish rub fastness tester, Upper leather abrasion resistance machine, Dome lasticity apparatus, Finish fleat resistance tester, Adhesion of finish tester, Leather shrinkage emperature determination apparatus, Wrinklometer, Bottom Leather grain crack tester, Electronic oisture meter, Dyeing and fumbling machine for laboratory, fibreboard flexing machine, State of cure pparatus, Ross Flexing machines, Soling materials abrasion machine, Heel fatigue tester, Heel impact ester, Centilever tensiometer, Viewing box for assessing visible damage, Slide fastener fatigue tester, Insole backparts stiffness tester, shoe flexing machine, Break / pipness scale, Sole Adhesion tester, Safety Footwear impact tester, Rapid tear tester, Needle holding jig, Shoe lace adhesion machine
- 225) Thermo cementing and folding machine
- 226) Toe Cap Applicator Thermoplastic
- 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) Vaccum Drying machine
- 243) Vaccum forming machine for last with vaccum 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) Microtan / 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 desgining 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

- 268) Degreasing/ cleaning machine for polyurethane soles
- 269) Strap fitting machine
- 270) R P box strapping machine
- 271) Dies for canvas shoes
- 272) Dies for soles and straps for footwear
- 273) Automatic button studs attaching machine for safety boot uppers;
- 274) Automatic dust removing machine for footwear or injection moulds;
- 275) Automatic loading system for belts;
- 276) Automatic loops cutter for belts;
- 277) Belt ends cutting and holes punching machine, single or double stations, with or without stamping machine;
- 278) Belts stamping and numbering machine;
- 279) Brushing machine;
- 280) Decorative pins, nails and other fittings fixing machines
- 281) Drying and inking machines for belts and leather goods
- 282) Embossing machines, all types
- 283) Forepart lasting machine
- 284) High Frequency embossing machines for uppers, Soles, Socks
- 285) Hot Glazing machine for belts and leather goods with or without polishing
- 286) Laminating machine of straps for belts
- 287) Laser designing and cutting machines
- 288) Rivetting machines with tools for leather industry
- 289) Snap Fasteners fixing machines
- 290) Stacking machine for belts
- 291) Top Line Forming Machine
- 292) 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) Networkfirewalls
- 7) Network sniffers, scanners and monitoringsystems
- 8) Probes for datamonitoring
- 9) SMS and MMS monitoringsystems

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

- A. Wireless Apparatus andaccessories–
 - (1) HF, VHF, or UHF trans-receiver (combination of transmitter and receiver) meant for amateur frequencies with accessories in assembled or kitform
 - (2) VHF/VHF or VHF/UHF Repeater (combination of transmitter and receiver) meant for amateur frequencies with accessories in assembled or kitform
 - (3) Transvertor for amateur frequencies in assembled or kitform
 - (4) Grid Dip Oscillator, Radio Frequency Interference Filter, Balun Transformer, SWR bridge or reflectometer, Morse reader or Noisebridge
 - (5) Antenna with or without feeders/Antenna rotators for amateurfrequencies
 - (6) Digital Frequency counter (upto 600 MHz) withaccessories
- B. Parts–
 - (1) Transistors, diodes, integrated circuits/ chips, thermionic valves or vaccumtubes
 - (2) Toroidal cores, quartz crystals, relays, rotatory switches, ferritebeads

- (3) Variable condensers, air- dielectrictype
- (4) Precision capacitors (fixed type) value (s) between 1pF to 5000pF
- (5) Spare nicad cells or pack, as required or used with thermionic valves or vaccum tubes or toroidal cores (in the case of hand heldtransreceiver)
- (6) Slow motion tuning mechanism with or withoutdials.

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

- A. (1) Braille writers and braille writinginstruments
 (2) HandwritingequipmentBrailleFrames,Slates,WritingGuides,ScriptWritingGuides,Styli, Braille Erasers
 (3) Canes, Electronic aids like the SonicGuide
 (4) Optical, Environmental Sensors
 (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braillecalculator
 (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and SparWheels
 (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers andYardsticks
 (8) Drafting, Drawing aids, tactiledisplays
 (9) Specially adapted clocks andwatches
- B. (1) Orthopaedic appliances falling under heading No.90.21 of the FirstSchedule
 (2) Wheel chairs falling under heading No. 87.13 of the First Schedule
- C. Artificial electronic larynx and sparethereof
- D. Artificial electronic ear (Cochlearimplant)
- E. (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talkingthermometers
- (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 typingmachines
- (3) Braillepaper
- (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by theblind
- (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and whitecanes
- (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 theblind
- (7) Assistive listening devices,audiometers
- (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collectionbags
- Implants for severely physically handicapped patients including bone cement (Omitted vide Notification No.001/2020-Customs dated 2nd February, 2020)**

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-II, Gujarat - 2x650=1300 MW(NTPC)
- 14) Kawas CCPP-II, Gujarat - 2x650=1300 MW(NTPC)
- 15) RGPPL, 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) Mauda, 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) Vallur Stage- I Phase I &II, Tamil Nadu - 3 x 500=1500 MW (NTPC-Tamil Nadu Energy Co. Ltd.)
- 28) Raghunathpur TPS Phase 1, 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) Bilhapur 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 -2X600=1200MW
- 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 Chhabra, 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 (StateSector)
- 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 PowerLtd.)
- 63) Mundra UMPP, Gujarat- 5x800= 4000 MW (Coastal Gujarat PowerLtd.)
- 64) Sasan, Madhya Pradesh- 6x660= 3960 MW (Sasan PowerLtd.)
- 65) Tilaiya UMPP, Jharkhand- 5x800= 4000 MW (Jharkhand Integrated PowerLtd.)
- 66) Orissa UMPP, Orissa- 5x800= 4000MW
- 67) Chhattisgarh UMPP, Chhattisgarh- 5x800= 4000MW
- 68) Cheyyur UMPP,- 5x800=4000MW
- 69) Raigarh TPP, Chhattisgarh- 4x250= 1000 MW (M/s. Jindal PowerLtd.)
- 70) Akhakhhol GBPP, Gujarat- 3x382.5= 1147.5 MW (M/s. Jindal PowerLtd.)
- 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 PowerLtd.)
- 73) 726 MW CCGT being developed by ONGC-Tripura Power Company Ltd. (OTPC) at Palatana, Tripura-(2x250)(2x113.3)= 726MW
- 74) Salaya TPP, Gujarat- 2x600= 1200 MW (M/s. Essar Power GujaratLtd.)
- 75) Tiroda TPP, Maharashtra-5x660=3300 MW (M/s. Adani Power MaharashtraLtd.)
- 76) Kawai TPP, Rajashtan - 2x660=1320 MW (M/s. Adani Power RajasthanLtd.)
- 77) Teesta-VI, Sikkim - 4x125= 500 MW (M/s.Lanco)
- 78) Teesta-III Sikkim- 6x200= 1200 MW (M/s. Teesta UrjaLtd.)
- 79) KSK Mahanadi Power Company Ltd.(U-3 & 4) Janjgir- Champa, Chhathisgarh-2x600=1200 MW (M/s KSK Mahanadi Power CoLtd.)
- 80) Rajpura TPP in the State of Punjab- 2x700= 1400 MW (M/s. Nabha PowerLtd.)
- 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.) Rattan India 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. CompanyLtd.)
- 85) TPP at Surguja, Chhattisgarh- 2x660 = 1320 MW (M/s. IFFCO Chhattisgarh PowerLtd.)
- 86) TPP at Dhenkanal, Orissa-3x350=1050 MW (M/s. GMR Kamalanga EnergyLtd.)
- 87) GMR Chhattisgarh Energy Ltd. Raipur, Chhattisgarh-2x685MW
- 88) KSK Mahanadi Power Corporation Ltd. (U-2&5) Janjgir Champa, Chhattisgarh-2x600MW
- 89) KSK Mahanadi Power Corporation Ltd. (U-1&6) Janjgir Champa, Chhattisgarh-2x600MW
- 90) Thermal Powertech Corporation Ltd. Pynampuram Andhra Pradesh- 2x660MW
- 91) KVK Neelanchal Power Pvt. Ltd Cuttak, Orissa-3x350MW
- 92) East-Coast Energy Pvt. Ltd Srikakulam, Andhra Pradesh.-2x660MW
- 93) Monnet Power Corporation Ltd. Malibrahmani, Orissa-2x525MW
- 94) Hinduja National Power Corporation Ltd. Vishakhapatnam, Andhra Pradesh-2x520MW
- 95) Corporate Power Ltd. Chandwa, Jharkhand-4x270MW
- 96) Lanco Power Ltd. (U-3,4) Pathadi, Chhattisgarh-2x660MW
- 97) Lalitpur Power Generation Company Ltd. Lalitpur, U.P.-3x660MW
- 98) Lanco Vidarbha Thermal Power Ltd. Wardha, Maharashtra-2x660MW
- 99) Lanco Babandh Power Ltd. Dhenkanal, Orissa-2x660MW
- 100) DB Power Ltd. Vadodarha TPP Janjgir - Champa Chattisgarh-2x660MW
- 101) Athena Chhattisgarh Power Ltd. Singhitarai TPS Janjgir-Champa, Chattisgarh- 2x600MW
- 102) Essar Power Jharkhand Ltd. Tori, Jharkhand- 2x600MW
- 103) MB Power (MP) Ltd. Anuppur, Madhya Pradesh-2x600MW
- 104) RKM Powergen Pvt. Ltd. Uchpinde TPP Janjgir- Champa, Chattisgarh-4x360MW
- 105) IL & FS Tamil Nadu Power Company Ltd. Cuddalore, Tamil Nadu-2x600MW
- 106) Meenakshi Energy Pvt. Ltd Thamminapatnam, Andhra Pradesh-Ph-1:2x 150 Ph-II 2x350MW
- 107) SKS Power Generation (Chhattisgarh) Ltd. Binj Kote TPP Raigarh, Chhattisgarh-4x300MW
- 108) Jindal India Thermal Power Ltd. Angul, Orissa- 2x600MW
- 109) NCC Power Projects Nellore AP-2x660MW
- 110) Samalkot Power Ltd. Samalkot, Andhra Pradesh-2400MW

- 111) Torrent Energy Ltd. Dahej, Gujarat-1200MW
- 112) Neyveli New Thermal Power Station, Tamil Nadu- 2X500 MW=1000MW (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) – 1000MW
- 2) Kudankulam (Tamil Nadu) – 2000MW
- 3) Kaiga – 3 and 4 (Karnataka) – 440MW
- 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) –500MW.
- 6) Kakrapar Atomic Power Project-Units 3 and 4 (Kakrapar) of 1400MWe.
- 7) Gorakhpur Haryana Anu Vidyut Pariyojana (GHAVP) Units -1 and 2 (700 MWx2)
- 8) Kudankulam Nuclear Power Project (KKNPP) Units – 3 and 4 (1000 MW x2)
- 9) Mahi Banswara Atomic Power project-1 to 4, Mahi Banswara, Rajasthan
- 10) Kaiga Atomic Power project –5 and6, Kaiga site, Karnataka
- 11) Gorakhpur Atomic Power project-3 and4, GHAVP site, Haryana
- 12) Chutka Atomic Power project-1 and2, Chutka site, Madhya Pradesh
- 13) Kudankulam Nuclear Power Project (KKNPP) Units- 5 and 6 (1000 MW x 2)**

(SI No. 9,10,11 & 12 Inserted vide Notification No.025/2019-Cus. dated 6th July, 2019)

(SI No. 13 Inserted vide Notification No.032/2020-Cus. dated 7th August, 2020)

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 and 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, prime movers, 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) Singlebuoy moorings 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 chocks 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.

List 34 (See S. No. 359A of the Table) (Inserted vide notification No.77/2017-Customs Dated 13th October, 2017)

1. 1.Allahabad Bank
2. 2.Axis Bank
3. 3.Bank of Baroda
4. 4.Bank of India
5. 5.Bank of Nova Scotia
6. 6.Canara Bank
7. 7.Corporation Bank
8. 8.Andhra Bank
9. 9.The Federal Bank Ltd
10. 10.HDFC Bank
11. 11.ICICI Bank
12. 12.Indian Bank
13. 13.IndusInd Bank Ltd
14. 14.Indian Overseas Bank
15. 15.Kotak Mahindra Bank
16. 16.Oriental Bank of Commerce
17. 17.Punjab National Bank
18. 18.State Bank of India
19. 19.Syndicate Bank
20. 20.Union Bank of India
21. 21.Bank of Maharashtra
22. 22.Central Bank of India
23. 23.City Union Bank Ltd
24. 24.Dhan laxmi Bank
25. 25.ING Vysya Bank
26. 26.Karur Vysya Bank
27. 27.Punjab and Sind Bank
28. 28.South Indian Bank
29. 29.Standard Chartered Bank
30. 30.State Bank of Bikaner and Jaipur
31. 31.State Bank of Hyderabad

32. 32.State Bank of Mysore
33. 33.State Bank of Patiala
34. 34.State Bank of Travancore
35. 35.Yes Bank
36. 36.Dena Bank
37. 37.Metals and Minerals Trading Corporation of India (MMTC)
38. 38.The Handicraft and Handlooms Exports Corporation of India Ltd
39. PEC Limited
40. The State Trading Corporation of India Ltd
41. 41.MSTC Ltd
42. Diamond India Limited (DIL).

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