

Appendix-A

Exemption to Customs Tariff's Schedule

Effective duty on specified goods

Ntfn 21 dated 01.03.2002

As amended by Corrigendum F. No. 334/1/2002-TRU; dated 13.03.02; Corrigendum F. No. 334/1/2002-TRU (Pt.II); dated 27.03.2002; 36/2002-Cus. dated 03.04.2002; 37/2002-Cus. dated 11.04.2002; 48/2002-Cus. dated 22.04.2002; Corrigendum F. No. B-7/2/2002-TRU (Pt.I); dated 26.04.2002; Corrigendum F. No. 354/75/2002-TRU; dated 10.05.2002; 52/2002-Cus. dated 13.05.2002; 54/2002-Cus. dated 22.05.2002; 63/2002-Cus. dated 18.06.2002; 67/2002-Cus. dated 03.07.2002; 70/2002-Cus. dated 11.07.2002; 72/2002-Cus. dated 23.07.2002; 83/2002-Cus. dated 14.08.2002; 84/2002-Cus. dated 19.08.2002; 93/2002-Cus. dated 06.09.2002; 114/2002-Cus. dated 16.10.2002; 130/2002-Cus. dated 20.11.2002; 131/2002-Cus. dated 28.11.2002; 136/2002-Cus. dated 09.12.2002; 140/2002-Cus. dated 23.12.2002; 144/2002-Cus. dated 31.12.2002; 04/2003-Cus. dated 03.01.2003; 15/2003-Cus. dated 21.01.2003; 26/2003-Cus. dated 01.03.2003; 58/2003-Cus. dated 01.04.2003; 62/2003-Cus. dated 01.04.2003; 66/2003-Cus. dated 04.04.2003; 67/2003-Cus. dated 30.04.2003; 86/2003-Cus. dated 28.05.2003; 95/2003-Cus. dated 24.06.2003; 110/2003-Cus. dated 17.07.2003; 111/2003-Cus. dated 17.07.2003; 118/2003-Cus. dated 29.07.2003; 120/2003-Cus. dated 01.08.2003; 135/2003-Cus. dated 28.08.2003; 138/2003-Cus. dated 05.09.2003; 154/2003-Cus. dated 20.10.2003; 155/2003-Cus. dated 20.10.2003; 160/2003-Cus. dated 24.10.2003; 161/2003-Cus. dated 04.11.2003; 164/2003-Cus. dated 11.11.2003; 174/2003-Cus. dated 04.12.2003; 175/2003-Cus. dated 10.12.2003; Corrigendum dated 13.12.2004; 3/2004-Cus. dated 07.01.2004; 7/2004-Cus. dated 08.01.2004; Corrigendum dated 12.01.2004; 18/2004-Cus. dated 12.01.2004; 20/2004-Cus. dated 16.01.2004; 24/2004-Cus. dated 21.01.2004; 26/2004-Cus. dated 22.01.2004; 28/2004-Cus. dated 23.01.2004; 29/2004-Cus. dated 28.01.2004; 32/2004-Cus. dated 30.01.2004; 38/2004-Cus. dated 24.02.2004; 44/2004-Cus. dated 28.02.2004; 66/2004-Cus. dated 09.07.2004; 77/2004-Cus. dated 26.07.2004; 82/2004-Cus. dated 18.08.2004; 83/2004-Cus. dated 20.08.2004; 86/2004-Cus. dated 03.09.2004; 89/2004-Cus. dated 10.09.2004; 103/2004-Cus. dated 30.09.2004; 112/2004-Cus. dated 19.11.2004; 119/2004-Cus. dated 31.12.2004; 7/2005-Cus. dated 04.02.2005; 9/2005-Cus. dated 15.02.2005; 11/2005-Cus. dated 01.03.2005; 26/2005-Cus. dated 02.03.2005; 29/2005-Cus. dated 11.03.2005; 37/2005-Cus. dated 02.05.2005; 47/2005-Cus. dated 17.05.2005; 65/2005-Cus. dated 12.07.2005; 71/2005-Cus. dated 20.07.2005; 88/2005-Cus. dated 30.09.2005; 11/2006-01.03.2006; 21/2006-Cus. dated 28.02.2006; 28/2006-Cus. dated 20.03.2006; 34/2006-Cus. dated 17.04.2006; 42/2006-Cus. dated 05.05.2006; 47/2006-Cus. dated 24.05.2006; 49/2006-Cus. dated 26.05.2006; 53/2006-Cus. dated 31.05.2006; 55/2006-Cus. dated 06.06.2006; 57/2006-Cus. dated 08.06.2006; 59/2006-Cus. dated 14.06.2006; 60/2006-Cus. dated 15.06.2006; 62/2006-Cus. dated 20.06.2006; 63/2006-Cus. dated 23.06.2006; 66/2006-Cus. dated 28.06.2006; 71/2006-Cus. dated 06.07.2006; 76/2006-Cus. dated 20.07.2006; 80/2006-Cus. dated 11.08.2006; 83/2006-Cus. dated 28.08.2006; 92/2006-Cus. dated 06.09.2006; 97/2006-Cus. dated 09.09.2006; 104/2006-Cus. dated 05.10.2006; 111/2006-Cus. dated 23.10.2006; 114/2006-Cus. dated 28.11.2006; 115/2006-Cus. dated 04.12.2006; 116/2006-Cus. dated 14.12.2006; 119/2006-Cus. dated 21.12.2006; 120/2006-Cus. dated 22.12.2006; 121/2006-Cus. dated 26.12.2006; 129/2006-Cus. dated 30.12.2006 (w.e.f. 01.01.2007); 6/2007-Cus. dated 22.01.2007; 8/2007-Cus. dated 24.01.2007; 9/2007-Cus. dated 25.01.2007; 20/2007-Cus. dated 01.03.2007; 36/2007-Cus. dated 02.03.2007; 37/2007-Cus. dated 07.03.2007; 42/2007-Cus. dated 20.03.2007; 52/2007-Cus. dated 30.03.2007; 53/2007-Cus. dated 03.04.2007; 54/2007-Cus. dated 11.04.2007; 58/2007-Cus. dated 13.04.2007; 61/2007-Cus. dated 03.05.2007; 71/2007-Cus. dated 14.05.2007; 73/2007-Cus. dated 21.05.2007; Corrigendum (F. No. 16/2007-DBK) dated 11.06.2007; 87/2007-Cus. dated 23.07.2007; 91/2007-Cus. dated 02.08.2007; 93/2007-Cus. dated 08.08.2007; 115/2007-Cus. dated 29.11.2007; 122/2007-Cus. dated 26.12.2007; 123/2007-Cus. dated 31.12.2007; 13/2008-Cus. dated 24.01.2008; 21/2008-Cus. dated 01.03.2008; 37/2008-Cus. dated 20.03.2008 (w.e.f. 21.03.2008); 42/2008-Cus. dated 01.04.2008; 56/2008-Cus. dated 29.04.2008; 62/2008-Cus. dated 05.05.2008; 71/2008-Cus. dated 26.05.2008; 74/2008-Cus. dated 04.06.2008; 84/2008-Cus. dated 08.07.2008; 95/2008-Cus. dated 04.08.2008; 110/2008-Cus. dated 22.10.2008; Corrigendum F. No. 34/145/2008-TRU dated 06.11.2008; 119/2008-Cus. dated 31.10.2008; 120/2008-Cus. dated 04.11.2008; 122/2008-Cus. dated 18.11.2008; 128/2008-Cus. dated 07.12.2008; 02/2009-Cus. dated 02.01.2009; 11/2009-Cus. dated 03.02.2009; 12/2009-Cus. dated 10.02.2009; 13/2009-Cus. dated 11.02.2009; 20/2009-Cus. dated 24.02.2009; 27/2009-Cus. dated 24.03.2009; 28/2009-Cus. dated 26.03.2009; 36/2009-Cus. dated 17.04.2009; 77/2009-Cus. dated 07.07.2009; 84/2009-Cus. dated 31.07.2009; 118/Cus. dated 14.10.2009; 125/2009-Cus. dated 11.11.2009; 126/2009-Cus. dated 27.11.2009; 137/2009-Cus. dated 11.12.2009; 03/2010-Cus. dated 13.01.2010; 08/2010-Cus. dated 08.02.2010; 09/2010-Cus. dated 11.02.2010; 21/2010-Cus. dated 27.02.2010; Corrigendum F. No. 334/1/2010/TRU dated 02.03.2010; Corrigendum F. No. 334/1/2010-TRU dated 10.03.2010; 33/2010-Cus. dated 12.03.2010; 40/2010-Cus. dated 31.03.2010; 41/2010-Cus. dated 01.04.2010; 54/2010-Cus. dated 29.04.2010; 69/2010-Cus. dated 23.06.2010; 80/2010-Cus. dated 10.08.2010; 89/2010-Cus. dated 01.09.2010; 91/2010-Cus. dated 06.09.2010; 102/2010-Cus. dated 01.10.2010; 127/2010-Cus. dated 21.12.2010; 128/2010-Cus. dated 22.12.2010; 02/2011-Cus. dated 08.01.2011; 04/2011-Cus. dated 27.01.2011; 21/2011-Cus. dated 01.03.2011; 31/2011-Cus. dated 24.03.2011:

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.17/2001-Customs, dated the 1st March, 2001 [G.S.R. 116(E) dated the 1st March, 2001], the Central Government, being satisfied that it is necessary in the public interest so to do, hereby 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 or sub-heading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-

- (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 rate specified in the corresponding entry in column (4) of the said Table;
- (b) from so much of the additional duty leviable thereon under sub-section 1 of section 3 of the said Customs Tariff Act, as is in excess of 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 No. of which is mentioned in the corresponding entry in column (6) of the said Table:

Provided that nothing contained in this notification shall apply to -

- (a) Omitted.
- (b) the goods specified against serial No. 252A of the said Table before 7th day of July, 2009 and after 31st day of March, 2011;
- (c) Omitted.
- (d) Omitted.
- (e) the goods specified against serial No. 77A of the said Table on or after the 1st day of October, 2010.
- (f) the goods specified against serial No. 11A of the said Table on or after the 1st day of April, 2012.

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- (g) the goods specified against serial No. 38A of the said Table on or after the 1st October, 2006.
 (ga) the goods specified against serial No. 38B on or after the 1st day of January, 2011.
 (h) Omitted.
 (ha) Omitted.
 (haa) the goods specified against S.No. 38CC of the said Table on or after the 1st day of January 2011.
 (i) the goods specified against serial No. 74A of the said Table on or after the 1st day of October, 2007.
 (ia) the goods specified against serial No. 22A of the said Table on or after the 1st January, 2008.
 (iab) Omitted.
 (iac) the goods specified against serial No. 3A of the said Table on or after the 1st day of January, 2008.
 (iad) the goods specified against serial No. 22AA of the said Table on or after the 1st day of April, 2009.
 (iae) the goods specified against serial No.22AB of the said Table on or after the 1st day of April, 2009.
 (iaf) the goods specified against serial No. 446 of the said Table on or before the 30th day of April, 2008.
 (iag) the goods specified against S.No. 22AC of the said Table on or after the 1st day of October, 2011.
 (iah) the goods specified against serial No. 345A of the said Table on or after the 1st day of April, 2013.
 (iaj) the goods specified against S.Nos. 37C, 37D, 37E of the said Table on or after the 1st day of April, 2011.
 (iai) the goods specified against serial number 491B of the said Table on or before the 31st day of March, 2011.
 (j) Omitted.
 (k) the goods specified against serial No. 164A of the said Table on or after the 31st March, 2011.

Explanation—For the purposes of this notification, the rate specified in column (4) or column (5) is *ad valorem* rate, unless otherwise specified.

TABLE

S. No.	Chapter or heading No. or sub-heading No.	Description of goods	Standard Rate	Addl duty Rate	Con. No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	1	Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock	5%	—	—
2.	1	Grand parent poultry stock and Donkey stallions	25%	—	—
2A.	0306 13	Live SPF L. Vannamei broodstock	10%	—	—
3.	0402.10 or 0402 21 00	Goods upto an aggregate of ten thousand metric tonnes of total imports of such goods in a financial year.	5%	—	1
3A.	0402 21 00	All goods upto an aggregate of thirty thousand metric tonnes of total imports of such goods	Nil	—	1
3AA.	0405	Butter, ghee and butter oil	30%	—	—
3AB.	0405	White Butter, Butter oil, Anhydrous Milk Fat upto an aggregate of fifteen thousand metric tonnes of total imports of such goods in a financial year	Nil	—	1
4.	0406 90 00	All goods	30%	—	—
5.	5	Pancreas	5%	—	—
6.	0511.91	Artemia cyst, including wet artemia cyst	5%	—	—
7.	5 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%	—	—
8.	6, 7, 8, 9 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%	—	2
9.	06.01 or 06.02	All goods	5%	—	—
10.	0703 10 10	Onions	Nil	—	—
10A.	0703 10 20	Shallots	Nil	—	—
11.	0713	Pulses	10%	—	—
11A.	0713	Pulses	Nil	—	—
12.	8	Cashew nuts in shell	Nil	—	—
13.	Omitted.				
14.	0802 12 00	All goods	₹ 65/- per kg.	—	—

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
14A.	0802 50 00	All goods	10%	–	–
15.	0802 60 00 or 0802 90	All goods other than Areca nuts	30%	–	–
16.	0805 10 00, 0805 50 00, 0806 10 00 or 0808 20 00	All goods	30%	–	–
16A.	0806 20 10	Sun dried dark seedless raisin	30%	–	–
17.	0810 60 00 or 0810.90	All goods, other than black, white or red currants and goose berries	15%	–	–
17A.	0904 11 10	Long pepper (Piper longum)	30%	–	–
18.	10.01	All goods other than Meslin	50%	–	–
18A.	Omitted				
18AA.	1001 10 90 or 1001 90 20	Wheat	Nil	–	–
19.	10.01	Meslin	Nil	–	–
20.	1005 10 00, 10.07 or 1008.20	All goods	50%	–	–
21.	1005 90 00	Goods upto an aggregate of- (a) four lakh metric tonnes of total imports of such goods in the financial year 2001-2002 (b) four lakh and fifty thousand metric tonnes of total imports of such goods in the financial year 2002-2003 (c) five lakh metric tonnes of total imports of such goods in a financial year	Nil	–	1
22.	1005 90 00	All goods other than those specified against S. No. 21 above	50%	–	–
22A.	1005 90 00	All goods	Nil	–	–
22AA.	1101 00 00	Wheat flour	Nil	–	–
22AB.	1006 30	All goods	Nil	–	–
22AC.	1006 30	All goods	Nil	–	–
23.	1107 10 00	All goods	30%	–	–
23A.	1207 91 00	All goods	20%	–	–
24.	12.09	All goods (other than those falling under sub-headings 1209.91 and 1209.99)	15%	–	–
25.	1209.91 or 1209.99	All goods	5%	–	–
26.	1211 30 00, 1211 40 00 or 1211 90	All goods (other than liquorice roots)	15%	–	–
26A.	1301 90 13	Asafoetida	20%	–	–
27.	1301 90 49	Oleopine resin	5%	–	–
28.	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%	–	–
28A.	1401 10 00	Bamboo for use in the manufacture of agarbatti	10%	–	–
29.	15	Edible oils falling under headings 15.08, 15.12, 15.13, 15.14 or 15.15 or sub-heading 1511 10	85%	–	–
29A.	1507 10 00	All goods	Nil	–	–
29B.	1507 90 10	All goods	7.5%	–	–
30.	15	I. The following goods, other than of edible grade, namely:- (A) Crude palm stearin having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1511, imported for manufacture of soaps, fatty acids and fatty alcohols by a manufacturer having plant for splitting up of such oils into fatty acids and glycerols (B) All goods (except crude palm oil and crude palm stearin) having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515, imported for the manufacture of soaps, industrial fatty acids and fatty alcohol by a manufacturer having plant for splitting up of such oils into fatty acids and glycerols (C) All goods (except crude palm oil), having Free Fatty Acid (FFA) 20 percent or more, and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515 for the manufacture of soaps, industrial fatty acids, and fatty alcohol	10% 12.5% 20%	– – –	5 5 5

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
		(D) All goods (except crude palm oil), having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515	65%	—	—
		II. The following goods, of edible grade namely,-			
		(A) Crude palm oil falling under heading 1511, having an acid value of 4 or more and total carotenoid (as beta carotene) in the range of 250 mg/kg. to 2500 mg/kg., in loose or bulk form for manufacture of refined oil, refined palmolein, vanaspati, bakery shortening or inter-esterified fats	Nil	—	5
		(B) Crude Palmolein falling under heading 1511, having an acid value of 4 or more and total carotenoid (as beta carotene) in the range of 500 mg/kg. to 2500 mg/kg., in loose or bulk form for manufacture of refined oil, refined palmolein, vanaspati, bakery shortening or inter-esterified fats	Nil	—	5
		(C) Fractions of crude palm oil (other than crude palmolein) falling under heading 1511, having an acid value of 2 or more and total carotenoid (as beta carotene) in the range of 500 mg/kg. to 2500 mg/kg., in loose or bulk form	Nil	—	—
		Explanation —For the purposes of this exemption, “Crude palm oil” means fixed vegetable oils, fluid or solid, obtained by pressure, if they have undergone no processing other than decantation, centrifugation or filtration, provided that, in order to separate the oils from solid particles only mechanical force, such as gravity, pressure or centrifugal force, has been employed, excluding any absorption filtering process, fractionalization or any other physical or chemical process. If obtained by extraction an oil shall continue to be considered as “crude”, provided it has undergone no change in colour, odour or taste when compared with corresponding oil obtained by pressure			
31.	15	Refined vegetable oils of edible grade, in loose or bulk form (other than those falling under heading 1511)	85%	—	—
32.	15	Vegetable oils of edible grade, in loose or bulk form (other than those specified against S. No. 31 above and those falling under heading 1511), imported for the manufacture of oil commonly known as “Vanaspati” or for refining Explanation — The expression “Vegetable oil” means- (a) in the case of cottonseed oil, oil having a free fatty acid content of at least 0.2%; and (b) in the case of any other vegetable oil, oil with free fatty acid content of at least 0.5%.	75%	—	4 and 5
33.	15.05	All goods	15%	—	—
33A.	1508, 1509, 1510, 1512, 1513, 1514, or 1515	All goods, crude and edible grade	Nil	—	—
33B.	1508, 1509, 1510, 1512, 1513, 1514 or 1515	All goods, refined and edible grade	7.5%	—	—
34.	Omitted				
35.	1512.11	Crude sunflower seed or safflower oil upto an aggregate of one lakh and fifty thousand metric tonnes of total imports of such goods in a financial year	50%	—	1
36.	1512.11	All goods other than those specified against S.No. 35 above	75%	—	—
36A.	1512 11 10	All goods	Nil	—	—
36B.	1512 19 10	All goods	7.5%	—	—
37.	1514.19 or 1514.99	Refined rape, colza or mustard oil upto an aggregate of one lakh and fifty thousand metric tonnes of total imports of such goods in a financial year	45%	—	1
37A.	1514 11 or 1514 91	All goods, edible grade	Nil	—	—
37B.	1514 19 or 15 14 99	All goods, edible grade	7.5%	—	—
37C.	1701	Raw Sugar	Nil	—	5D
37D.	1701 91 00 or 1701 99 90	Refined or white sugar	Nil	—	5E
37E.	1701	Raw sugar if imported by a bulk consumer	Nil	—	5F
38.	17.01	All goods	60%	—	—
38A.	1701 91 00 or 1701 99 90	White sugar	Nil	—	—

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(1)	(2)	(3)	(4)	(5)	(6)
38B.	1701	Raw sugar	Nil	—	5A
38BB.	1701 91 00 or 1701 99 90	Refined or white sugar, imported upto and inclusive of 31 st December, 2010	Nil	—	5B
38C.	Omitted				
38CC.	1701	Raw sugar if imported by a bulk consumer	Nil	—	5C
39.	1702.11 or 1702.19	All goods	25%	—	—
39A.	1702	Lactose for use in the manufacture of homeopathic medicine	10%	—	5
40.	17.03	All goods	10%	—	—
41.	1704 10 00	All goods	30%	—	—
41A.	1806 90	Food preparations, for infant use and put up for retail sale, of- (i) goods of headings 0401 to 0404, containing cocoa calculated on a totally defatted basis, in a proportion by weight of 5% or more but less than 10%; or (ii) flour, meal, starch or malt extract containing cocoa calculated on a totally defatted basis, in a proportion by weight of 40% or more but less than 50%.	17.5%	—	—
42.	Omitted.				
43.	1901.10	Preparations for infant use, put up for retail sale	30%	—	—
44.	1905 31 00 or 1905 32	All goods	30%	—	—
45.	2004 10 00	All goods	30%	—	—
45A.	2008 99, 2009 80, 2009 90 00, 2202 90	Cranberry products	10%	—	—
46.	2009 11 00, 2009 12 00 or 2009 19 00	Orange juice	30%	—	—
47.	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 per cent. by volume, determined at a temperature of 20 degrees centigrade)	30%	—	—
48.	22	Wine, for use as sacramental wine	30%	Nil	6
49.	2207.10	All goods	—	Nil	—
50.	2207 20 00	All goods	7.5%	—	—
51.	22.08	Angostura bitters	5%	—	—
52.	23, 28, 29, 30 or 38	Veterinary drugs and other goods specified in List 1	10%	—	—
53.	2301.20	All goods	5%	—	—
53A.	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%	—	—
53B.	2306	De-oiled rice bran oil cake	Nil	—	—
53C.	2301 20, 2309 90 32, 2309 90 39	Fin fish feed	Nil	—	—
54.	2304, 2305 or 2306	All goods	15%	—	—
55.	23.04	Dietary Soya Fibre	15%	—	—
56.	2309.90	Prawn feed Explanation —For the removal of doubt, “Prawn feed, shrimp larvae feed and fish feed in pellet form” 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. 19 (RE-88)/1997-2002, dated the 24 th June, 1998 (as amended from time to time) of the Government of India, in the Ministry of Commerce and Industry.	5%	—	—
57.	Omitted.				
57A.	2529 22 00	Acid grade fluorspar	5%	—	—
58.	Omitted.				
59.	Omitted.				
60.	25 03 00	Crude or unrefined sulphur	2.5%	—	—

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(1)	(2)	(3)	(4)	(5)	(6)
60A.	2523 29	All goods	Nil	–	–
61.	Omitted.				
62.	Omitted.				
63.	Omitted.				
64.	Omitted.				
65.	262011 00, 262019 00	All goods	5%	–	–
66.	2620.30	All goods	5%	–	–
66A.	2701	Coal having Swelling Index or Crucible Swelling Number of 1 and above and mean reflectance of above 0.60, for use in the manufacture of iron or steel using Corex, Finex or PCI technology	Nil	–	5
67.	Omitted				
68.	27.01	Coking coal Explanation —For the purposes of this exemption, “Coking coal” means coal having mean reflectance of more than 0.85 and Swelling Index or Crucible Swelling Number of more than 2	Nil	–	–
68A.	Omitted.				
69.	Omitted.				
70.	2701 11 00, 2701 12 00 or 2701 19	All goods other than coking coal	5%	–	–
71.	27 04 00	Metallurgical coke	Nil	–	–
72.	Omitted.				
72A.	Omitted.				
73.	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 Explanation —“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	–	–
74.	Omitted.				
74A.	2710	Naphtha, when imported by Ratnagiri Gas and Power Project Limited (RGPPL), for use in generation of electricity in the power plants of Ratnagiri Gas and Power Private Limited (RGPPL) at Dabhol, District Ratnagiri, Maharashtra.	Nil	Nil	–
74B.	2710	Naphtha, when imported for generation of electrical energy by a generating company as defined in section 2(28) of the Electricity Act, 2003 [No. 36 OF 2003] to supply electrical energy or to engage in the business of supplying electrical energy: Provided that the exemption shall not be available if such naphtha is used for generation of electrical energy by captive generating plant as defined in section 2(8) of the Electricity Act, 2003 [No. 36 of 2003].	Nil	–	–
75.	Omitted.				
75A.	Omitted.				
75B.	Omitted.				
75C.	Omitted.				
75D.	Omitted.				
75E.	2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) imported for supply to household domestic consumers at subsidized prices under the public distribution system (PDS) Kerosene and Domestic LPG Subsidy Scheme, 2002, as notified by the Ministry of Petroleum and Natural Gas vide notification No. P-20029/18/2001-PP. dated 28th January, 2003	Nil	–	–
76.	27.10 or 2714.90	All goods, for the manufacture of fertilisers	Nil	Nil	5
77.	Omitted.				
77A.	2711 11 00	The following goods, namely:- (A) Liquefied Natural Gas imported by, - (i) Ratnagiri Gas and Power Private Limited for the purpose of generation of power at their power project at Dabhol, District Ratnagiri, (Maharashtra); or	Nil	–	–

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
		(ii) any other importer for supply under an agreement to Ratnagiri Gas and Power Private Limited for the purpose of generation of power at their power project at Dabhol, District Ratnagiri (Maharashtra)	Nil	–	103
		(B) Liquefied natural gas imported for the purpose of generating power, by any other Liquefied Natural Gas Mega Power Project, which -	Nil	–	–
		(i) is established with an installed power generation capacity of 2000 MW or more, with integrated Liquefied Natural Gas re-gasification facility;			
		(ii) became defunct and is subsequently restructured and revived through a Special Purpose Vehicle in the nature of a project company owned by the Public Sector Undertakings as per a restructuring and revival proposal approved by the Central Government; and			
		(iii) supplies the power generated in such project to any State Electricity Board under a Power Purchase Agreement.			
77B.	Omitted.				
77C.	2710 19 20	All goods	Nil	–	–
78.	Omitted.				
79.	Omitted.				
80.	28, 29 or 30	The following goods, namely:-			
		(A) Drugs, medicines, diagnostic kits or equipment specified in List 3	5%	–	–
		(B) Bulk drugs used in the manufacture of drugs or medicines at (A) above	5%	–	5
81.	Omitted.				
82.	Omitted.				
83.	28, 29, 30 or 38	The following goods, namely:-			
		(A) Life saving drugs/ medicines including their salts and esters and diagnostic test kits specified in List 4	Nil	–	–
		(B) Bulk drugs used in the manufacture of life saving drugs or medicines at (A) above	Nil	–	5
		(C) Other life saving drugs or medicines	Nil	Nil	8
84.	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 fibre cables;	Nil	–	5
		(B) Fibre reinforced plastic rods (FRP), for the manufacture of telecommunication grade optical fibres or optical fibre cables;	Nil	–	5
		(C) Goods specified in List 6 for manufacture of telecommunication grade FRP	Nil	–	5
85.	28, 29, 84, 85 or 90	The goods specified in List 7, for the manufacture of laser and laser based instrumentation	Nil	–	9
86.	28 or 38	The following goods, namely:-	Nil	–	5
		(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;			
87.	Omitted.				
88.	28	Phosphoric acid, for the manufacture of fertilisers	5%	Nil	–
89.	28	Anhydrous ammonia, for the manufacture of goods falling under Chapter 31, for use as fertilisers	–	Nil	–
90.	Omitted.				
91.	Omitted.				
92.	Omitted.				
93.	29 or any Chapter	Raw materials, intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines	Nil	Nil	10
94.	Omitted.				
95.	29, 30, 35, 38 or 39	The following goods, for the manufacture of Enzyme Linked Immunoabsorbent Assay Kits (ELISA Kits), namely :-	5%	–	5
		(i) Plastic ELISA plates;			

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
		(ii) Deactivated positive control sera against human and animal diseases;			
		(iii) Enzyme horse raddish peroxidase;			
		(iv) Enzyme Alkaline phosphatase;			
		(v) Enzyme glucose oxidase;			
		(vi) Animal anti-human immunoglobins;			
		(vii) Protein A or Protein A Gold Conjugates;			
		(viii) Polystyrene latex beads;			
		(ix) Deactivated enzyme labelled human anti-HIV reagent			
		(x) Enzyme conjugates of antibodies or antigens or Protein A;			
		(xi) Natural or synthetic or recombinant antigens relating to human and animal diseases;			
		(xii) Antibodies (monoclonal or polyclonal) relating to human and animal diseases;			
		(xiii) Stabilizers for the Enzyme conjugate			
96.	29 or 38	Gibberellic acid	5%	—	—
97.	Omitted.				
98.	29	DL-2 Aminobutanol, Diethyl Malonate, Triethyl Orthoformate, Aceto Butyrolactone, Thymidine, Artemisinin	5%	—	—
99.	Omitted.				
100.	Omitted.				
101.	29	Maltol, for use in the manufacture Deferiprone of	Nil	—	5
101A.	Omitted.				
102.	Omitted.				
103.	Omitted.				
104.	30	Medicaments containing spirit	—	Nil	—
105.	30	Japanese Encephalitis (JE) vaccine, imported by the Andhra Pradesh Government through UNICEF	Nil	—	—
106.	31	Kyanite salts, in a form indicative of their use for manurial purpose	5%	—	—
107.	31	Muriate of potash, for use as manure or for the production of complex fertilizers	5%	—	—
108.	31	Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers	5%	—	—
109.	31	Composite fertilizers	5%	—	—
110.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	5%	—	—
111.	3102 10 00	Urea	5%	—	—
112.	3104 30 00	Potassium sulphate, containing not more than 52% by weight of potassium oxide	5%	—	—
113.	3105 30 00	Diammonium phosphate, for use as manure or for the production of complex fertilizers	5%	—	—
114.	32, 34, 38, 83 or any other Chapter	(a) Electric parts for fitting on electric lamp/ table lamp/ wall lamp/ ceiling lamp/ door lamp/ window lamp/ garden lamp; (b) Hinges, metal locks and back of photo frames, and fittings for photo frame/ box; (c) Wax items for candle holder/ votive/ cup; (d) Chemicals/ lacquer required for improved finish of export product; (e) Motifs for attachment on export product; (f) Severe atmospheric corrosion inhibitor (SACI) used as rust preventive concentrate for coating on ornamental painted and unpainted Cast Iron Artware; (g) Heat resistant paint used on cast iron items for ornamental fire place accessories; (h) Wood polish materials; and (i) Poly films used for shrink wrapping and cling-wrapping of artwares (j) Wooden biscuit (splings-jointing accessory for wooden board); (k) Decorative paper for lamp shade;	Nil	Nil	12

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
		(l) Sea shell, Mother of Pearl (MOP), Cattle horn and Bone Materials; (m) Prints for photo frames; (n) Animal hair materials for brushes; (o) Copper adhesive paper tape ½” or less; (p) Adhesive Copper Foil ⅛” to 1”; (q) Patina and patina bronze; (r) Analog clock movement; (s) Hardware brass and metal fittings for furniture; (t) Handles/blades for cutlery (u) Glass sheet (clear or opaque or coloured glass) for use with mosaic; (v) Air and electric operated screw driver with hose and couplings; (w) Tool bits, for motorizer and screw driver; (x) Glue applicator; (y) Moisture measuring tools; (z) Air operated guns and tools for inserting fasteners for brads, flexi-points, pins, staples, nails and hinges; (za) Power operated mitre saw			
115.	Omitted.				
116.	Omitted.				
117.	32, 84 or 96	Ink Cartridges, Ribbon Assembly, Ribbon Gear Assembly, Ribbon Gear Carriage, for use in printers for computers	5%	–	–
118.	Omitted.				
119.	3302.10	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%	–	–
120.	Omitted.				
121.	35	Hydroxyethyl starch, for use in the manufacture of Plasma Volume Expanders	5%	–	5
122.	35	Isolated soya protein	15%	–	–
123.	37 or 85	Films and video cassettes	10%	Nil	14
124.	Omitted.				
125.	37	Film of a predominantly educational character	10%	Nil	15
126.	37	Microfilms, of printed books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs	10%	Nil	–
127.	37	Exposed and developed film sheets for printing or reproduction of printed books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs	10%	Nil	–
128.	37	Exposed cinematographic films	10%	Nil	16
129.	37	Colour positive unexposed cinematographic film in jumbo rolls and colour negative unexposed cinematographic film in rolls of 400 feet and 1000 feet	5%	–	–
130.	3701 20 00 or 3702	Instant print film	5%	–	–
131.	Omitted.				
132.	3704	Cinematographic films, exposed but not developed	Nil	Nil	–
133.	Omitted.				
134.	Omitted.				
135.	38	Dipping Oil, Paclbutrazol (Cultar)	10%	–	–
136.	38	Bio-pesticides, based on - (i) Bacillus thuringiensis var. kurstaki (ii) Bacillus thuringiensis var. israelensis (iii) Bacillus sphaericus (iv) Saccharopolyspora spinosa.	5%	–	–
137.	Omitted.				
138.	2852 or 3822	Pharamaceutical Reference Standard	5%	–	17

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
139.	3823 11 90, 3823 12 00, 3823 13 00, 3823 19 00 or 3823 70	All goods	15%	–	–
140.	39, 48 or any other Chapter	Tags, labels, stickers, belts, buttons or hangers, imported by bonafide ex- porters	Nil	Nil	–
141.	39 or 74	(i) Alatheon of Chapter 39 (ii) Copper wire of Chapter 74	Nil	Nil	5 and 18
142.	39	Dextran, imported for use in the manufacture of Plasma Volume Expand- ers	5%	–	5
142A.	39 or any Chapter	Security fibre, security threads, Mfeature for use in the manufacture of Security paper by Security Paper Mill, Hoshangabad.	Nil	Nil	5
142B.	39139090	Compostable polymer or bio-plastic used in the manufacture of biode- gradable agro mulching films, nursery plantation pots and flower pots.	Nil	–	5
142C.	39, 72 and 81	The following goods, for the manufacture of orthopedic implants falling under sub-heading 9021 10, namely:- (i) Special Grade Stainless Steel; (ii) Titanium Alloys; (iii) Cobalt-Chrome Alloys; (iv) High-Density Polyethylene.	Nil	–	5
143.	Omitted.				
144.	Omitted.				
145.	Omitted.				
146.	Omitted.				
147.	Omitted.				
148.	4012 13 00	Retreaded tyres, of a kind used on aircrafts	2.5%	–	–
149.	41	Wet blue chrome tanned leather, crust leather, finished leather of all kinds, including splits and sides of the aforesaid	Nil	–	–
149A.	4301 or 4302	Raw, tanned or dressed furskins	–	Nil	–
150.	43.01 or 43.02	All goods (other than those falling under tariff item 4301 30 00)	Nil	–	–
150A.	Omitted.				
151.	47	Pulp of wood or of other fibrous cellulosic material (excluding rayon grade wood pulp)	Nil	–	5 and 19
152.	4707	(A) All goods imported for use in, or supply to, a unit for manufacture of paper or paperboard other than newsprint; (B) All goods imported for use in, or supply to, a unit for manufacture of newsprint	2.5% 2.5%	– Nil	20 20
153.	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 containing sodium meta-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, im- ported for use in the packing of grapes	5%	Nil	–
154.	48	Newsprint- (i) in strips or rolls of a width not less than 34.92 cm; or (ii) in rectangular (including square) sheets with one side not less than 34.92 cm and the other side exceeding 15 cm in the unfolded state	Nil	Nil	–
154A.	48	Uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or Chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side <u>not exceeding</u> 2.5 micro metres (microns) weighing not less than 40 m2 and not more than 65 gms/m ²	Nil	Nil	20A
155.	48.02	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	–	–

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
156.	48.10	Light weight coated paper weighing upto 70 g/m ² , imported by actual users for printing of magazines	Nil	–	–
157.	49 or 8523	The following goods, namely:- (i) Information Technology software, and (ii) Document of title conveying the right to use Information Technology software. Explanation – “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	–	–
158.	49	Commonwealth and International Reply Coupons and UNESCO Coupons	Nil	Nil	–
159.	49	Greeting cards, diaries and calendars, and corresponding number of envelopes for such greeting cards, diaries and calendars, imported by UNICEF	Nil	–	–
160.	4901 10 10, 4901 91 00 or 4901 99 00	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	Nil	–	–
161.	Omitted.				
162.	49.06	All goods	Nil	–	–
163.	49.07	Printed Indian Bank Notes, imported by the Reserve Bank of India	Nil	–	–
164.	49.11	Plans, drawings and designs	Nil	–	–
164A.	5002	Raw Silk of grade 3A and above	Nil	–	5D
164B.	5002	Raw Silk (not thrown)	5%	–	–
165.	Omitted.				
166.	51.01	All goods	5%	–	–
166A.	5201	All goods	Nil	–	–
167.	52 or any Chapter	(a) Fasteners including buttons and snap fasteners, zip fasteners including zippers in roll, sliders/ pullers and end stoppers (b) Inlay cards (c) Shoulder pads (d) Buckles (e) Eyelets (f) Hooks and eyes (g) Rivets (h) Collar stays, collar patties, butterfly and other garment stays including plastic stays (i) Fusible embroidery motifs or prints (j) Laces (k) Badges including embroidered badges (l) Embroidery threads (m) Sewing thread (n) Stones (other than precious and semi precious) (o) Sequin (p) Tape, Elastic tape and hook tape of width not exceeding 75 mm (q) Velcro tape (r) Cord and cord Stopper (s) Toggles (t) Polywadding materials (u) Stud (v) Elastic cloth and Elastic band (w) Quilted wadding materials (x) Beads for embroidery (y) Sample fabric of total length upto 500 metre imported during one financial year (z) printed bags (za) Knitted ribs (zb) anti-theft devices like labels, tags and sensors;	Nil	Nil	21

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
167A.	Any Chapter	<ul style="list-style-type: none"> (a) Buckles, 'D' Rings and 'O' Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings (b) Buttons and snap fasteners, zip fasteners including zippers in roll, sliders and end stoppers (c) Velcro Hook, Velco tapes and Loop taps; (d) Elastic Tape adhesive tape and reinforcement tape; (e) Stamping foil; (f) Sewing Thread; (g) Locks including magnetic locks; (h) 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 (i) Glow Liners; (j) Loop rivets and loop oval; (k) Polishes, creams and shoe finishes in any form; (l) Lining, interlining and reinforcement materials, (m) Insoles or mid-soles and sheets therefore, (n) Shanks and Welts, (o) Toe caps and Toe puffs and counters or Thermoplastic sheets; (p) Synthetic or polymeric form; (q) Packaging boxes/ envelops/ pouches of all types (r) Ribs. (s) adhesives (t) 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 (u) heels (v) leather board (w) saddle tree (x) nylon mesh (y) Fittings, snaps of metals or alloys; (z) Metal fittings/ embellishments, webbing of any material for making harness and saddlery 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 saddlery 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; 	Nil	Nil	21A

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
167B.	Any Chapter	(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 metres imported during one financial year	Nil	Nil	21B
167C.	57	Samples of hand knotted carpets	Nil	Nil	21C
168.	43, 52, 54, 55, 56, 58, 59 or 60	Lining and inter-lining materials	Nil	Nil	21
169.	Omitted.				
170.	5303.10	Raw jute	5%	–	–
170A.	Omitted.				
171.	Omitted.				
172.	6001.10 or 6001.92	Pile fabrics for the manufacture of toys	10%	–	5
173.	Omitted.				
173A.	Omitted.				
174.	64 or any other Chapter	The following goods for use in the leather industry, namely:- (1) Parts, consumables and other items specified in List 9 (A) (2) Other parts, consumables and items specified in List 9 (B)	20% 20%	– –	– 22
174A.	Omitted.				
175.	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	–	23
176.	70 or 90	Preform of Silica for the manufacture of telecommunication grade optical fibres or optical fibre cables.	Nil	–	5
177.	Omitted.				
178.	70.15	Rough ophthalmic blanks, for manufacture of optical lenses	5%	–	–
179.	Omitted.				
180.	71	The following goods, namely:- (i) Raw pearls, other than cultured pearls; (ii) Rubies, emeralds and sapphires, unset and imported uncut	5% Nil	Nil Nil	– –
180A.	71	Rough diamonds (industrial or non-industrial)	Nil	Nil	–
180B.	71	Rough coloured gemstones	Nil	–	–
181.	71	Current coins of the Government of India	Nil	Nil	–
182.	71	Raw cultured pearls (including admixtures of pearls containing raw real pearls and cultured pearls)	5%	–	–
183.	71	Rough semi-precious stones	Nil	–	–
184.	71	Cut and polished coloured gemstones	Nil	–	–
185.	Omitted.				
186.	71	Foreign currency coins when imported into India by a Scheduled Bank	Nil	Nil	24
187.	71.02	Non-industrial diamonds (other than rough diamonds)	Nil	–	–
188.	Omitted.				
189.	7110 11 or 7110 19 00	Platinum	₹ 300/- per 10 grams	–	–
189A.	7110 3100, 7110 39 00	Rhodium	2.5%	–	–
190.	Omitted.				
190A.	7201	All goods other than pig iron	5%	–	–
190B.	7204	All goods other than seconds and defectives	5%	–	–

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
190C.	7203, 7205, 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7213, 7214, 7215, 7216 or 7217	All goods other than seconds and defectives	5%	—	—
191.	Omitted.				
192.	Omitted.				
193.	Omitted.				
194.	Omitted.				
195.	Omitted.				
196.	Omitted.				
197.	7201	Pig iron	5%	—	—
197A.	7202 60 00	Ferro-nickel	2.5%	—	—
198.	7202	All goods other than Ferro-nickel falling under 7202 60 00	5%	—	—
198A.	Omitted.				
199.	Omitted.				
200.	7204	Melting scrap of iron or steel (other than stainless steel)	Nil	—	—
201.	Omitted.				
202.	7204.21	Scrap of stainless steel, for the purpose of melting	Nil	—	—
202A.	Omitted.				
203.	Omitted.				
204.	Omitted.				
205.	Omitted.				
206.	Omitted.				
207.	72	All goods, other than the following:- (i) goods mentioned against S. Nos. 190A, 190B, 190C, 197, 198, 200 or 202 above; and (ii) seconds and defectives of goods falling under Chapter 72	5%	—	—
208.	Omitted.				
209.	Omitted.				
210.	Omitted.				
211.	Omitted.				
212.	Omitted.				
212A.	82	Dies for drawing metal, when imported after repairs from abroad, in exchange of similar worn-out dies exported out of India for repairs	12.5%	—	28A
212B.	79	Zinc metal recovered by toll smelting or toll processing from zinc concentrates exported from India for such processes	10%	—	28B
213.	Omitted.				
214.	84, or any other Chapter	Goods specified in List 12 required in connection with petroleum operations undertaken under petroleum exploration licenses or mining leases, as the case may be, issued or renewed after the 1st of April, 1999 and granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis	Nil	Nil	29
215.	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	Nil	30
216.	84 or any other Chapter	Goods specified in List 12 required in connection with petroleum operations undertaken under specified contracts	Nil	Nil	31
217.	84 or any other Chapter	Goods specified in List 12 required in connection with petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy	Nil	Nil	32
218.	84 or any other Chapter	Goods specified in List 13 required in connection with coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy	Nil	Nil	32
219.	Omitted.				
220.	Omitted.				
221.	Omitted.				
222.	Omitted.				

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
223.	84 or any other Chapter	The following goods, namely:- (a) Vacuum tube solar collectors, concentrating solar collectors, plastic collectors or stirling engines, for manufacture of solar energy equipment; (b) Linear actuators for tracking systems, Fresnel lenses or sun sensors, for manufacture of concentrating solar collectors	10%	Nil	—
224.	84 or any Chapter	The following goods, namely:- (1) Wind operated electricity generators upto 30 KW and wind operated battery chargers upto 30 KW (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) Yaw components, (d) Wind turbine controllers, (e) Parts of the goods specified at (a) to (d) above. (3) Blades for rotor of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators (4) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators (5) Raw materials for the manufacture of blades for rotor of wind operated electricity generators	5% 5% 5% 5% 5%	— — — — —	35 35 35 35 35
224A.	84 or any Other Chapter	Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators	5%	—	35A
225.	84 or any Chapter	Goods required for,- (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new capacity with non-ODS technology. Explanation— “Goods”, for the purpose of this exemption means goods which are designed exclusively for non-ODS technology	Nil	—	36
226.	84 or any 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 modernisation of a fertilizer plant; and (B) spare parts, other raw materials (including semi-finished material) or consumables stores, essential for maintenance of the fertilizer plant mentioned above	5%	10%	37
227.	Omitted.				
228.	84 or any other Chapter	Goods specified in List 17 required for setting up crude petroleum refinery	5%	10%	—
229.	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) above	5%	—	39
230.	84 or any other Chapter	Goods specified in List 18 required for construction of roads	Nil	Nil	40
230A.	27 or 34 or 8705	Following material and equipment for construction of roads based on the bio based asphalt, namely:- (i) Bio-based asphalt sealer and preservation agent; (ii) Millings remover and crack filler; (iii) Asphalt remover and corrosion protectant; (iv) Sprayer system for bio-based asphalt	Nil	—	40
231.	Omitted.				
231A.	Omitted.				
232.	Omitted.				
233.	Omitted.				
234.	Omitted.				
235.	Omitted.				

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
236.	84 or any Chapter	All goods, for renovation or modernisation of a power generation plant (other than captive power generation plant)	5%	10%	45
237.	84 or any 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%	10%	46
238.	84 or any Chapter	(a) Parts of catalytic convertors, for manufacture of catalytic convertors (b) The following goods for manufacture of catalytic convertors and their parts, namely:- (a) Palladium (b) Platinum (c) Rhodium (d) Raw Substrate (ceramic) (e) Washcoated Substrate (ceramic) (f) Raw Substrate (metal) (g) Washcoated Substrate (metal) (h) Noble Metal Solution (i) Noble Metal Compounds	5% 5%	— —	5 5
239.	84, 85 or 90	Goods specified in List 22 required for basic telephone service, cellular mobile telephone service, internet service or closed users' group 64 KBPS domestic data network via INSAT satellite system service	Nil	—	47
240.	84, 85 or 90	Goods specified in List 23 required for radio paging service	Nil	—	48
241.	84, 85 or 90	Goods specified in List 24 required for Public Mobile Radio Trunked Service (PMRTS)	Nil	—	49
242.	84, 85 or any other Chapter	Parts of goods specified at S. No. 239, 240 and 241 above	Nil	—	5
243.	84, 85 or 90	The goods specified in List 25, for the manufacture of goods falling under heading / sub-heading/ tariff item 8521 52 00, 8541, 8543 90 00 or 8548 90 00	Nil	—	5
244.	84, 85 or 90	The goods specified in List 26	Nil	—	—
244A.	Omitted.				
245.	Omitted.				
246.	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	Nil	51
247.	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	Nil	52
248.	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 List 27A (b) Goods specified in List 28 (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 List 27A (b) Goods specified in List 28	5% Nil 5% Nil	— — — —	53(i) 53(i) 53(ii) 53(ii)

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
248A.	84, 85 or 90	Goods specified in list 28A 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	—	53A
249.	Omitted.				
250.	84 or any other Chapter	The following goods for use in the textile industry, namely:- (1) Machinery or equipment specified in List 30; (2) Parts, for manufacture of the goods at (1) above; (3) Omitted.	5% 5%	— —	— 5
251.	84 or any other Chapter	The following goods for use in the textile industry, namely:- (1) Machinery or equipment specified in List 31; (2) Parts, for manufacture of the goods at (1) above; (3) Omitted.	5% 5%	— —	— 5
252.	84 or any other Chapter	The following goods for use in the silk textile industry, namely:- (1) Machinery or equipment specified in List 32, required for reeling, weaving, twisting, processing and printing; (2) Omitted.	5%	—	5
252A.	84 or any Chapter	Machinery or equipment, specified in List 32A, for use in the plantation sector	5%	—	—
253.	Omitted.				
254.	84 or 85	Spares, supplied with outboard motors for maintenance of such outboard motors	5%	—	54
255.	Omitted.				
256.	84 or 85	Braille printer or Braille embosser or Braille display, specially designed for computer systems	Nil	—	—
257.	84, 85 or 90	Goods specified in List 34, designed for use in the leather industry or the footwear industry	5%	—	—
258.	Omitted.				
259.	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 diseases	5%	Nil	—
260.	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%	—	56
261.	84	Bushings made of Platinum and Rhodium alloy when imported in exchange of worn out or damaged bushings exported out of India	10%	—	57
262.	Omitted.				
263.	Omitted.				
264.	Omitted.				
265.	84.21	Catalytic convertors	5%	—	—
266.	Omitted.				
267.	Omitted.				
267A.	8443	High speed cold-set web offset rotary double width four plate wide printing machines with a minimum of 70,000 copies per hour	5%	—	—
267B.	8443	High speed Heat-set web offset rotary printing machines with a minimum speed of 70,000 copies per hour	5%	—	—
267C.	84 or any other Chapter	The following Mailroom equipment suitable for use with the goods specified at S.Nos. 267A and 267B,- (1) Overhead conveyor gripper; (2) Stacker; (3) Wrapper; (4) Labeller; (5) Strapper; (6) Inserters,; (7) Delivery conveyors.	5%	5%	20A

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
268.	Omitted.				
269.	Omitted.				
270.	84.71	CD-Writers	Nil	–	–
270A.	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 for 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; Plant or machinery or equipment, its spares and consumables for inspection and processing of banknotes.	5%	Nil	–
271.	Omitted.				
272.	Omitted.				
273.	Omitted.				
274.	Omitted.				
275.	Omitted.				
276.	Omitted.				
276A.	Omitted.				
277.	Omitted.				
278.	Omitted.				
279.	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	58
280.	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	59
281.	Omitted.				
282.	Omitted.				
283.	85 or any other Chapter	The wireless apparatus, accessories and parts specified in List 35, imported by a licensed amateur radio operator	5%	–	60
284.	Omitted.				
285.	85 or any other Chapter	(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 soda unit 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.	5%	–	62
286.	85 or any other Chapter	Goods imported for being tested in specified test centres	Nil	Nil	63
287.	Omitted.				
288.	84 or 85	(1) Newspaper page transmission and reception facsimile system or equipment; (2) Telephoto transmission and reception system or equipment	5%	–	64
289.	85	One set of pre-recorded cassettes accompanying books for learning languages and essential complement to such books	Nil	–	–
290.	Omitted.				
291.	Omitted.				
292.	Omitted.				

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
293.	85	Audio cassettes, if recorded with material from books, newspaper or magazines, for the blind	Nil	–	–
294.	85	Deflection components for use in colour monitors for computers or for use in PCBs of colour monitors for computers	Nil	–	5
295.	Omitted.				
296.	8501 10 12	Stepper Motors for use in the manufacture of goods falling under heading 84.71	Nil	–	5
297.	Omitted.				
298.	Omitted.				
298A.	Omitted.				
299.	Omitted.				
300.	Omitted.				
300A.	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 31 00, 8443 32 00, 8471, 8517 62, 8528 41 00, 8528 49 00, 8528 51 00 or 8528 61 00, namely:- (a) Populated Printed Circuit Boards falling under sub-heading/ tariff item 8443 99 or 8473 30 or 8517 70 10 or 8529 90 90; (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	–	5
301.	Omitted.				
302.	Omitted.				
303.	Omitted.				
303A.	Omitted.				
304.	Omitted.				
305.	Omitted.				
306.	Omitted.				
307.	Omitted.				
308.	Omitted.				
309.	8523	CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers	Nil	–	–
310.	8523	Recorded magnetic tapes and floppy diskettes, imported by the University Grants Commission for use in computers	5%	Nil	66
311.	Omitted.				
312.	Omitted.				
313.	Omitted.				
314.	Omitted.				
315.	Omitted.				
316.	Omitted.				
316A	Omitted.				
316B	8529	Parts of Set-top Box, for use in the manufacture of set-top boxes, namely:- (i) Tuner (ii) RF modulator (iii) Remote Control (iv) SMPS power board (v) IR module	Nil	–	5
316C.	Omitted.				
316D.	Omitted.				
317.	Omitted.				
318.	Omitted.				
319.	8517 70 or 8529 90 90	Parts of Cellular Phones and Radio Trunking terminals	5%	–	–
319A.	8529	LCD (Liquid crystal display) panels for manufacture of LCD TVs	5%	–	5

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
320.	Omitted.				
321.	Omitted.				
322.	Omitted.				
323.	Omitted.				
324.	Omitted.				
325.	Omitted.				
326.	Omitted.				
327.	Omitted.				
328.	Omitted.				
329.	Omitted.				
330.	Omitted.				
331.	Omitted.				
332.	Omitted.				
333.	Omitted.				
334.	Omitted.				
335.	Omitted.				
336.	Omitted.				
337.	Omitted.				
338.	Omitted.				
339.	Omitted.				
340.	Omitted.				
341.	Omitted.				
342.	Omitted.				
343.	Omitted.				
344.	8703	<p>Motor cars and other motor 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>(a) engine, gearbox and transmission mechanism not in a pre-assembled condition;</p> <p>(b) engine or gearbox or transmission mechanism in pre-assembled form but not mounted on a chassis or a body assembly.</p> <p>(2) in any other form</p>	<p>10%</p> <p>30%</p> <p>60%</p>	<p>–</p> <p>–</p> <p>–</p>	<p>–</p> <p>–</p> <p>–</p>
344A.	8703	Golf Cars	10%	10%	–
345.	8711	<p>Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, 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> <p>(a) engine, gearbox and transmission mechanism not in a pre-assembled condition;</p> <p>(b) engine or gearbox or transmission mechanism in pre-assembled form, not mounted on a body assembly.</p> <p>(2) in any other form</p>	<p>10%</p> <p>30%</p> <p>60%</p>	<p>–</p> <p>–</p> <p>–</p>	<p>–</p> <p>–</p> <p>–</p>

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
345A.	Any Chapter	The following goods for use in the manufacture of goods specified against S. No.35 and 42A in the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.6/2006-Central Excise, dated 1st March, 2006 [G.S.R. 96(E), dated the 1st March, 2006], namely:- (i) Battery Pack; (ii) Battery Charger; (iii) AC or DC Motor; (iv) AC or DC Motor Controller.	Nil	4%	5
346.	88	Gliders, or simulators of aeroplanes or simulators of helicopters	Nil	—	—
346A.	88 or any other Chapter	Parts of gliders or simulators of aircrafts (excluding rubber tyres and tubes of gliders)	Nil	—	67
346B.	8802 (except 8802 60 00)	All goods	Nil	—	101
346C.	8802	Helicopters	2.5%	—	—
346D.	Any Chapter	Parts (other than rubber tyres and tubes), of aircraft of heading 8802	Nil	—	102
347.	Any Chapter	Parts (other than rubber tyres and tubes), of aircraft of heading 8802	2.5%	—	—
347A.	8802 (except 8802 60 00)	All goods	Nil	—	103A
347B.	8802 (except 8802 60 00)	All goods	2.5%	—	104
347C.	Any Chapter	Parts (other than rubber tyres or tubes) of aircraft of heading 8802	Nil	—	105
348.	88 or any Chapter	Raw materials – (i) for manufacture or servicing of aircraft falling under heading 88.02; (ii) for manufacture of parts of aircraft at (i) above	Nil	—	68
349.	88 or any other Chapter	The following goods, namely – (i) Satellites and payloads; (ii) Scientific and technical instruments, apparatus, equipments (including computers and computer software), accessories, parts, components, spares, tools, mockups and modules, raw materials and consumables required for launch vehicles and for satellites and payloads (iii) Ground equipment brought for testing of (i) above	Nil	Nil	69
350.	89	Barges or pontoons imported along with ships for the more speedy unloading of imported goods and loading of export goods	Nil	—	70
351.	89 or any 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 registered with the Director General of Shipping, Government of India	Nil	Nil	71
351A.	89 or any Chapter	Spare parts and consumables for repairs of ocean going vessels registered in India	Nil	Nil	111
352.	89.01	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	—	72
352A.	8902 00 10	Trawlers and other fishing vessels	Nil	—	—
353.	8902, 8904 00 00, or 8905 90	All goods (excluding vessels and other floating structures as are imported for breaking up)	5%	—	72
353A.	8905 10 00	All goods	Nil	—	—
354.	89.06	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	—	72
355.	8908 00 00	All goods	5%	Nil	—
356.	Any Chapter	Raw materials and parts, for use in the manufacture of goods falling under headings 89.01, 89.02, 89.04, 89.05 (except sub-heading 8905.20) or 89.06, in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962)	Nil	Nil	73
357.	Any Chapter	Parts, for repair of dredgers	Nil	—	—
357A.	9018, 9019, 9020, 9021 or 9022	Goods required for medical, surgical, dental or veterinary use Explanation – For the purposes of this exemption, the term “Goods” refers to medical instruments / appliances required for medical, surgical, dental or veterinary use only and does not refer to Parts and spares thereof	5%	—	—
357B.	90 or any other Chapter	(i) Parts required for the manufacture of the goods at S. No 357A; and (ii) accessories of the goods at S.No 357A.	5% 5%	— —	5 —

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
357C.	Any Chapter	Polypropylene, Stainless Steel Strip and Stainless Steel capillary tube required for manufacture of syringes, needles, catheters and cannulae	5%	5%	5
358.	90 or any other Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof	Nil	Nil	74
359.	Omitted.				
360.	90 or any other Chapter	Parts for the manufacture of hearing aids including deaf aids	Nil	—	—
361.	90 or any other Chapter	Equipment, parts or accessories required for initial setting up, repair or maintenance of a planetarium	10%	Nil	76
362.	90 or any Chapter	Hospital Equipment (equipment, apparatus and appliances, including spare parts and accessories thereof, but excluding consumable items) for use in specified hospitals	5%	5%	77
363.	Omitted.				
363A.	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, 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 or sets; (B) Accessories of the medical equipment at (A) above; (C) Parts required for the manufacture of the medical equipment at (A) above;	5% 5% 5%	— Nil	— 5
364.	90 or any other Chapter	Blood Glucose Monitoring System(Glucometer) and test strips	5%	—	—
365.	90 or any other Chapter	Life saving medical equipment including accessories or spare parts or both of such equipment for personal use	5%	5%	78
366.	Omitted.				
367.	Omitted.				
368.	Omitted.				
369.	Omitted.				
370.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 41	Nil	—	—
371.	Omitted.				
372.	Omitted.				
373.	Omitted.				
374.	Omitted.				
375.	Omitted.				
376.	Omitted.				
377.	Omitted.				
378.	Omitted.				
379.	Omitted.				
380.	Omitted.				
381.	Omitted.				
382.	90.22	X-Ray Baggage Inspection Systems and parts thereof	Nil	—	81
383.	Omitted.				
384.	Omitted.				
385.	Omitted.				
386.	Omitted.				
387.	Omitted.				
388.	91 or 9804 90 00	Braille watches and Braille one-day alarm clocks	Nil	—	—
389.	91	Parts and cases, of Braille watches, for the manufacture of Braille watches	Nil	—	5
390.	Omitted.				
391.	95 or any other Chapter	(i) Synthetic tracks and artificial surfaces of heading 95.06; (ii) Equipment required for installation of (i) above	Nil	Nil	83

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
392.	95 or any Chapter	The following goods for laying synthetic tracks and artificial surfaces of heading 95.06, namely :- (1) Asphalt resurfacer; (2) Acrylic resurfacer; (3) Cushion coat; (4) Acrylic colour concentrate; (5) Acrylic marking paint; and (6) Polytan in powder or granule form	Nil	Nil	84
393.	95	Requisites for games and sports	Nil	Nil	85
394.	9503	Parts of electronic toys for the manufacture of electronic toys, namely, parts of electric trains, including tracks, signals and other accessories therefore	5%	—	5
394A.	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%	—	5
395.	95.04	Parts of video games for the manufacture of video games	5%	—	5
396.	Omitted.				
397.	Omitted.				
398.	Omitted.				
399.	98.01	Goods required for- (i) fertiliser projects; (ii) coal mining projects; (iii) Omitted (iv) power generation projects including gas turbine power projects (excluding captive power plants set up by projects engaged in activities other than in power generation); (v) barge mounted power plants; (vi) power transmission, sub-transmission or distribution projects; (vii) Omitted	5% 5% 5% 5% 5%	10% 10% 10% — 10%	— — — — —
400.	98.01	Goods required for setting up of any Mega Power Project, so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power, 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 clause (a) above; 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 (c) above;	Nil	Nil	86
400A.	9801	Goods required for the expansion of any existing Mega Power project so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power. Explanation —For the purposes of this exemption, Mega Power project means a project as defined in S. No. 400 above.	2.5%	Nil	86
401.	98.01	Goods required for setting up of any Nuclear Power Project specified in List 43, 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	Nil	87
401A.	98.01	Drinking Water Supply Projects for supply of water for human or animal consumption Explanation —For the purposes of this exemption, Drinking Water Supply Project includes a plant for desalination, demineralization or purification of water or for carrying out any similar process or processes intended to make the water fit for human or animal consumption, but does not include a plant supplying water for industrial purposes.	Nil	Nil	—

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
402.	Omitted.				
403.	98.04	The following goods, imported by post or air, 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	Nil Nil	– 8
403A.	9804	All goods intended for personal use, imported by post or air and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) but excluding articles falling under heading 9803.	10%	–	–
404.	98.05	All goods	–	10%	–
405.	Any Chapter	Used <i>bona fide</i> personal and household effects belonging to a deceased person	Nil	Nil	88
406.	Any Chapter	Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one hundred rupees	Nil	Nil	–
407.	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	89
408.	Omitted.				
409.	Any Chapter	Artificial Plasma	5%	–	–
410.	Omitted.				
411.	Omitted.				
412.	Omitted.				
413.	Omitted.				
414.	Omitted.				
415.	Omitted.				
416.	0508 00	Conch shell	5%	–	–
417.	1301 90	Seed Lac	5%	–	–
418.	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%	–	5
419.	2902 43 00	p-Xylene	Nil	–	–
420.	30 or any other Chapter	Drugs and materials	Nil	Nil	90
421.	70	Toughened glass with low iron content and transmissivity of minimum 91% and above, for use in solar thermal collectors or heaters	5%	–	5
422.	71	Semi-processed, half-cut or broken diamonds	Nil	–	–
423.	68, 72 or 85	The following goods, namely:- (1) Graphite Felt or graphite pack for growing silicon ingots; (2) Thin steel wire used in wire saw for slicing of silicon wafers	5%	–	5
424.	84 or any other Chapter	Goods specified in List 44 required for use in high voltage power transmission project	5%	–	91
424A.	Any Chapter	Parts and components of the goods specified in List 44 required for use in high voltage power transmission project	5%	5%	5 and 91
425.	84 or any other Chapter	The following goods for use in man-made or synthetic fibre or yarn industry, namely:- (1) Machinery or equipment specified in List 45; (2) Parts for manufacture of the goods at (1) above	5% 5%	– –	– 5
426.	84 or any other Chapter	The following goods for use in textiles industry; namely:- (1) Machinery or equipment specified in List 46; (2) Parts for manufacture of the goods at (1) above	5% 5%	– –	– 5

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
426A.	Any Chapter	All items of equipment including machinery and rolling stock, procured by or on behalf of Delhi Metro Rail Corporation Ltd. for use in- (i) Delhi MRTS Project Phase-I; and (ii) Specified corridors of Delhi MRTS Project Phase-II, comprising of the following:- (a) Vishwavidyalaya - Jahangirpuri; (b) Central Secretariat - Qutab Minar (via All India Institute of Medical Sciences); (c) Shahdara - Dilshad Garden; (d) Indraprastha - New Ashok Nagar; (e) Yamuna Bank - Anand Vihar-Inter State Bus Terminus; and (f) Kirti Nagar - Mundka (along with operational Link to Shahdara - Rithala corridor).	Nil	Nil	92
426B.	Omitted.				
427.	Omitted.				
428.	Omitted.				
429.	86	Loco simulators	5%	—	—
430.	Omitted.				
431.	Omitted.				
432.	90 or any other Chapter	(A) The following goods for physically disabled persons, namely:- (i) Crutches; (ii) Wheel chairs (iii) Walking frames; (iv) Tricycles; (v) Brailers; (vi) Artificial limbs (B) Parts of goods at (A) above	Nil Nil	— —	— —
433.	98.01	Goods required for - (1) Project for LNG Regassification Plant (2) Aerial Passenger Ropeway Project	5% 5%	10% —	— —
434.	1511 90	All goods	7.5%	—	—
435.	5102	All goods	5%	—	—
436.	5301	All goods	Nil	—	—
437.	6310	All goods	5%	—	—
438.	Omitted.				
439.	85 or any other Chapter	Goods specified in List 47	5%	—	47 or 48 or 49 and 93
440.	Omitted.				
441.	9801	All goods	5%	—	—
442.	Omitted.				
443.	3207 40 00	All goods	5%	—	—
444.	Omitted.				
445.	1	Animals and birds imported by zoo.	Nil	—	—
446.	1108 12 00	All goods	30%	—	—
447.	1903 00 00	All goods	30%	—	—
448.	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) Aluminous cement (2) Silicon metal (99%) (3) Micro/fumed silica (4) Brown fused alumina (5) Sintered/ tabular alumina (6) Fused zirconia (7) Sodium hexameta phosphate (8) Silicon carbide (9) Boron carbide (10) Reactive alumina (11) Fused silica; and (B) Phenolic Resin	5% 5%	— —	5 5

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)	(5)	(6)
449.	Any Chapter	Common salt (including Rock Salt, Sea Salt and Table Salt)	Nil	–	–
450.	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	–	–
451.	Any Chapter	Artificial Kidney	Nil	–	–
452.	Any Chapter	All types of contraceptives	Nil	–	–
453.	Any Chapter	Commercial catalogues in book form	Nil	–	–
454.	Any Chapter	Postage stamps, unused	Nil	–	–
455.	4114 20 10	Patent leather	Nil	–	–
456.	6902 or 6903	All goods	5%	–	–
457.	Omitted.				
457A.	7411 or 7412	All goods	7.5%	–	–
458.	Omitted.				
458A.	7806	Lead bars, rods, profiles and wire	5%	–	–
459.	Omitted.				
459A.	7907	Zinc tube, pipes and tube or pipe fittings	7.5%	–	–
460.	Omitted.				
460A.	8101 99 90	Tungsten (wolfram) bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	–	–
461.	Omitted.				
462.	Omitted.				
463.	84 or any other Chapter	Machinery or equipment for effluent treatment plant for leather industry	Nil	–	96
464.	Omitted.				
465.	2901 21 00	Ethylene	5%	–	–
466.	2901 22 00	Propylene	5%	–	–
467.	2901 23 00	Butylene	5%	–	–
468.	2901 24 00	Butadiene	5%	–	–
469.	2902 20 00	Benzene	5%	–	–
470.	2902 30 00	Toluene	5%	–	–
471.	2902 41 00	o-Xylene	5%	–	–
472.	2902 50 00	Styrene	2.5%	–	–
473.	2902 60 00	Ethylbenzene	5%	–	–
474.	2903 15 00	Ethylene dichloride (EDC)	2.5%	–	–
475.	2903 21 00	Vinyl chloride monomer (VCM)	2.5%	–	–
476.	2926 10 00	Acrylonitrile	2.5%	–	–
477.	3901	The following polymers of ethylene, namely:- (i) Low density polyethylene (LDPE), (ii) Linear low density polyethylene (LLDPE), (iii) High density polyethylene (HDPE), (iv) Linear medium density polyethylene (LMDPE), (v) Linear high density polyethylene (LHDPE)	5%	–	–
478.	3902	All goods other than poly iso butylene	5%	–	–
479.	3903	All goods	5%	–	–
480.	3904	Polymers of vinyl chloride	5%	–	–
480A.	3907 40 00	Polycarbonates	5%	–	–
481.	0806 20	All goods	100%	–	–
482.	0907	All goods	35%	–	–
483.	Omitted.				
484.	Omitted.				
485.	Omitted.				
486.	2528	Boron ores	2.5%	–	–
487.	2709 00 00	All goods	5%	–	–
488.	Omitted.				

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
488A.	2710 11	Motor spirit commonly known as petrol	7.5%	—	—
488B.	2710 19 30	High Speed Diesel (HSD)	7.5%	—	—
489.	2818 20 10	All goods	5%	—	—
490.	2901, 2902, 2903 (except 2903 11 10, 2903 12 00, 2903 13 00, 2903 22 00), 2904	All goods	5%	—	—
491.	2905 43 00, 2905 44 00, 3301, 3501, 3502, 3503, 3504, 3505, 3809 10 00, 3823 11, 3823 12 00, 3823 13 00, 3823 19 00, 3824 60, 4001 21 00, 4001 22 00, 4001 29	All goods	20%	—	—
491A.	3823 11 11	Crude Palm Stearin for use in the manufacture of laundry soap	Nil	—	5
491B.	4001 21, 4001 22, 4001 29	Goods up to an aggregate quantity of forty thousand metric tonnes of total imports of such goods in the remaining part of the financial year 2010-11.	7.5%	—	1
491C.	4001 21, 4001 22, 4001 29	All goods	20% or ₹20/- per kg, whichever is lower	—	—
492.	29 or 38	Alpha Pinene	5%	—	—
493.	3815	All goods	7.5%	—	—
494.	39	Ethylene vinyl acetate (EVA)	5%	—	—
495.	Omitted.				
495A.	7608 or 7609 00 00	All goods	7.5%	—	—
496.	Omitted.				
497.	Omitted.				
497A.	8007	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm; tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes	5%	—	—
497B.	Omitted.				
498.	Omitted.				
499.	Omitted.				
500.	Omitted.				
501.	8479	Atmospheric water generator	5%	—	—
502.	Omitted.				
502A.	Omitted.				
503.	8507 90	Battery separators	5%	—	—
504.	Omitted.				
505.	Omitted.				
506.	Omitted.				
506A.	Omitted.				
507.	Omitted.				
508.	Any Chapter	Monofilament long line system for tuna fishing	5%	—	97
509.	Any Chapter	The goods specified in List 50 used in the processing of sea-food.	Nil	Nil	98
510.	9801	Liquefied Natural Gas (LNG) facility project of M/s Ratnagiri Gas and Power Private Limited for their power project at Dabhol.	Nil	Nil	99
		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.			

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
511.	0302 or 0303	Atlantic salmon	10%	—	—
512.	1516 10	All goods	30%	—	—
513.	1516 20	All goods	80%	—	—
513A.	1516 20	All goods, edible grade	7.5%	—	—
514.	1517 or 1518	All goods of edible grade	80%	—	—
514A.	1517 10 21, 1517 90 10, 1517 90 20, 1518 00 11, 1518 00 21 or 1518 00 31	All goods, edible grade	7.5%	—	—
515.	1517 or 1518	All goods other than edible grade	30%	—	—
516.	1520 00 00	Crude glycerin	12.5%	—	—
517.	25 (except 2515, 2516, 2523, 2524)	All goods	5%	—	—
518.	2601 to 2617	All goods	2.5%	—	—
518A.	2616 90 10	Gold ores and concentrates for use in the manufacture of gold	Nil	₹ 140 per 10 gm of gold content	5
518B.	7108	Gold dore bar having gold content not exceeding 80%.	Nil	₹ 140 per 10 gm of gold content	5 and 109
519.	Omitted.				
520.	Omitted.				
521.	Omitted.				
522.	2810	Borax or Boric Acid	5%	—	—
523.	Omitted.				
524.	Omitted.				
525.	Omitted.				
526.	Omitted.				
526A.	2907 23 00	Bis-phenol A	Nil	—	—
526B.	2910 30 00	Epichlorohydrin	2.5%	—	—
527.	Omitted.				
528.	Omitted.				
529.	Omitted.				
530.	Omitted.				
531.	Omitted.				
532.	Omitted.				
533.	4002 31 00	All goods	5%	—	—
534.	5401, 5402, 5403, 5404, 5405 00 00 or 5406	All goods, other than those of nylon	5%	—	—
534A.	5402, 5403, 5404, 5405 00 00 or 5406	All goods of nylon	7.5%	—	—
535.	5511	All goods	10%	—	—
535A.	5501 to 5510	All goods, other than those of nylon	5%	—	—
535B.	5501 to 5510	All goods, of nylon	7.5%	—	—
536.	7001 00 10	All goods	5%	—	—
537.	8422 30 00, 8422 40 00 or 8422 90 90	All goods	5%	—	—
538.	85	Integrated decoder receiver, also known as set top box	5%	—	—
539.	85	MP3 or MP4 or MPEG 4 player with or without radio or video reception facility	5%	—	—
540.	9608	Parts of writing instruments	5%	—	—
541.	2707	Carbon Black Feed Stock	2.5%	—	—

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
542.	Omitted.				
543.	90	Coronary stents and coronary stent systems for use with cardiac catheters	Nil	–	–
543A.	90	Endovascular stents	Nil	–	–
544.	3920	Subbed polyester base, imported by M/s Hindustan Photo Films manufacturing Company Limited, Udhagamandalam for the manufacture of medical or industrial X-ray films and graphic art films.	Nil	–	–
545.	9801	All items of equipment for National Automotive Testing and Research and Development Infrastructure Project (NATRIP)	Nil	Nil	100
546.	8436 21 00	All goods	5%	–	–
547.	0508 00 10	All goods	Nil	–	–
548.	1301 90 22	All goods	20%	–	–
549.	1520 00 00	All goods	20%	–	–
550.	1702	Dextrose Monohydrate	20%	–	–
551.	2309 10 00	All goods	20%	–	–
552.	28 (except 2823 00 10)	All goods	7.5%	–	–
552A.	2825	Vanadium pentaoxide or vanadium sludge	2.5%	–	–
553.	29 (except 2905 43 00, 2905 44 00 and 2933 71 00)	All goods	7.5%	–	–
553A.	2905 31 00	Mono ethylene glycol (MEG)	5%	–	–
553B.	2917 36 00	Pure terephthalic acid (PTA)	5%	–	–
553C.	2917 37 00	Dimethyl terephthalate (DMT)	5%	–	–
553D.	2929 10 90	Diphenylmethane 4,4-diisocyanate (MDI) for use in the manufacture of spandex yarn	5%	–	5
553E.	2933 71 00	Caprolactam	7.5%	–	–
554.	31	All goods	7.5%	–	–
555.	3201, 3202, 3203, 3204, 3205 00 00, 3206 (except 3206 11 and 3206 19 00) or 3207	All goods	7.5%	–	–
556.	3207 10 40	Ceramic colours	5%	–	–
557.	3403	All goods	7.5%	–	–
558.	3801, 3802, 3803 00 00, 3804, 3805, 3806, 3807, 3809 (except 3809 10 00), 3810, 3812, 3816 00 00, 3817, 3821 00 00 or 3824 (except 3824 60)	All goods	7.5%	–	–
559.	3901 to 3915 (except 3908)	All goods	7.5%	–	–
559A.	3907	Polyester chips	5%	–	–
559B.	390690	Sodium Polyacrylate	5%	–	–
559C.	3907 2010	Polytetramethylene ether glycol,(PT MEG) for use in the manufacture of spandex yarn	5%	–	5
559D.	3908	Nylon Chips	7.5%	–	–
560.	Any Chapter	Parts of umbrella, including umbrella panels	5%	–	–
561.	7104	Rough synthetic gemstones	Nil	–	–
562.	8424	Sprinklers and drip irrigation systems for agricultural and horticultural purposes	5%	–	–
563.	8438	All goods	5%	–	–
564.	8479 30 00	All goods	5%	–	–
565.	9108, 9110 or 9114 30 10	Watch dials and watch movements	5%	–	–
566.	Omitted.				

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
567.	75	All goods	2.5%	—	—
568.	8704	Refrigerated motor vehicles	Nil	—	—
569.	84 or any other Chapter	Machinery or equipment for effluent treatment plant for handloom sector	Nil	—	96
570.	84 or any other Chapter	Machinery or equipment for effluent treatment plant for handicraft sector	Nil	—	96
571.	0303 79	Tuna bait	Nil	—	—
572.	2309 90	Feed additives or pre-mixes	20%	—	—
573.	2716 00 00	Electrical energy removed from a Special Economic Zone into Domestic Tariff Area or non processing areas of Special Economic Zone - (a) if removed from power projects of 1000 MW and above,- (i) using imported coal as fuel; (ii) using domestic coal as fuel; (iii) using domestic gas as fuel; (b) if removed from power projects of less than 1000 MW,- (i) using imported coal as fuel; (ii) using domestic coal as fuel; (iii) using domestic gas as fuel;	₹ 100 per 1000 kwh Nil ₹ 110 per 1000 kwh ₹ 40 per 1000 kwh Nil ₹ 60 per 1000 kwh	—	—
574.	2809 20 10	All goods	5%	—	—
575.	4002 39 00	Chlorobutyl rubber or bromobutyl rubber	5%	—	—
576.	5902 20	Polyester tyre cord fabric	5%	—	—
577.	7104	Rough Cubic Zirconia	Nil	—	—
578.	7104	Polished Cubic Zirconia	5%	—	—
579.	7602	Aluminium scrap	Nil	—	—
579A.	Omitted				
580.	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, basket ball and volley ball	5%	—	—
581.	84	Bacteria removing clarifier	Nil	—	—
582.	93	Air Rifles or Air Pistols of 0.177 calibre	Nil	Nil	—
582A.	93	Air pellets of air rifles or air pistols, of 0.177 calibre	Nil	Nil	—
583.	Any	The following goods, namely:- (i) Nylon gut (ii) PU or nylon grip sheets for hockey sticks (iii) Butyl bladders for inflatable balls (iv) Willow clefts, ashwood or beechwood (v) Cork bottoms (vi) Synthetic rubber bladder (vii) Manau cane (viii) Table tennis rubber (ix) Table tennis bat handles (x) Table tennis blade (xi) PU Leather Cloth/PU Laminated with cotton for Inflatable Balls; (xii) Extra tec (cricket bat facing tape); (xiii) Resin hardener TTP-33S and release paper for composite hockey sticks; (xiv) Table tennis glue; (xv) Evazote foam for protective equipments e.g. leg guards, thigh guards; (xvi) plywood for carrom board	Nil	—	106
584.	2510	Rock phosphate	2.5%	—	—
584A.	2520 10	Gypsum	2.5%	—	—

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
585.	29 or 38	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels	2.5%	—	—
586.	5103	All goods	10%	—	—
587.	5202	All goods	Nil	—	—
588.	8907 10 00	All goods	Nil	—	—
589.	90 or any chapter	Artificial Heart (left ventricular assist device)	5%	—	—
590.	90 or any chapter	Patent ductus arteriosus/ Atrial septal defect occlusion device	5%	—	—
591.	9506	(i) Snow-skis and other snow-ski equipment (ii) Water-skis, surfboards, sailboards and other water-sport equipment	Nil	—	—
592.	2710	Naphtha	5%	—	—
593.	2711 11 00	Liquefied Natural Gas	5%	—	—
594.	2711 12 00, 2711 13 00, 2711 21 00	All goods	5%	—	—
595.	2711 19 00	Liquefied Petroleum Gases(LPG)	5%	—	—
596.	2713	Petroleum coke	2.5%	—	—
597.	84	Geothermal ground source heat pumps	Nil	—	—
598.	84 or any other Chapter	The following goods, namely:- (A) Tunnel boring machines (B) Parts and components of (A) above for use in the assembly of Tunnel boring machines	Nil Nil	Nil Nil	107 107
599.	84 or any other Chapter	(i) Paddy transplanter; (ii) Laser land leveller; (iii) Reaper-cum-binder; (iv) Sugarcane harvester; (v) Straw or fodder balers; (vi) Cotton picker; and (vii) Track used for manufacture of track type combine harvesters.	2.5%	—	—
599A.	Any Chapter	Parts and components required for manufacture of goods specified at S. No. 599	2.5%	—	5
600.	84 or 85	Truck refrigeration unit	Nil	—	—
601.	8540 71 00	Magnetron of up to 1 KW used for the manufacture of domestic microwave ovens	5%	—	5
602.	9801	Goods required for installation of mechanized food grain handling systems and pallet racking systems in 'mandis' and warehouses for food grains and sugar	5%	Nil	—
603.	Any chapter	Promotional material (like Trailers, Making of Film etc.) imported in the form of Electronic Promotion Kits (EPK)/ Beta Cams	Nil	Nil	108
604.	84 or any other Chapter	The following goods required for manufacture of Optical disk drives (ODD), namely:- (i) Pick up assembly (ii) Digital signature procession integrated circuit (iii) DC motor (iv) LDO voltage regulator	Nil	—	5
605.	4011 30 00	All goods	2.5%	—	—
606.	4702	Rayon Grade Wood Pulp	2.5%	—	—
607.	8424	Micro Irrigation equipment	5%	—	—
608.	8472 90	Cash dispenser or automatic bank note dispenser	Nil	—	—
609.	8473 40	Parts and components of the goods mentioned at S. No. 608	Nil	—	5
610.	84 or any other chapter	Following goods for making of gem and jewelry (1)Automatic Chain Making machine, (2) chain twisting machine, (3) Spiral making machine, (4) Rolling machine (combined Profile Groovers/ Strip Making) (5) and Automatic Investing Machine/casting Machine.	5%	—	—
611.	8803 10 00, 8803 20 00, 8803 30 00	All goods	2.5%	—	—
612.	9405 50 40	Solar lanterns or solar lamps	5%	—	—

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
613.	Any chapter	Batteries for goods as specified against S. No.35 in the Table to the notification of the government of India in the Ministry of Finance (Department of Revenue), No.6/2006-Central Excise, dated 1st March, 2006 [G.S.R.96(E), dated the 1st March 2006]	Nil	5%	5 and 110
614.	8443 99	Parts for manufacture of printers falling under heading 8443 32	Nil	5%	5

(See Annexure on Next Page)

Appendix–A : Exemption to Customs Tariff’s Schedule

ANNEXURE

Condition No.	Conditions
1.	The rate of duty specified in column (4) shall apply to such quantity of imports for which an importer holds a Tariff Rate Quota Allocation Certificate issued by the EXIM Facilitation Committee in the Directorate General Of Foreign Trade in accordance with the procedure as may be specified by the EXIM Facilitation Committee in the Directorate General Of Foreign Trade from time to time through a Public Notice.
2.	If the importer gives a declaration that such material is for the purposes of sowing or planting only.
3.	Omitted.
4.	If the importer, is registered with the Directorate of Vanaspati, Vegetable Oils and Fats in the Department of Food and Public Distribution in the Government of India.
5.	If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.
5A.	(a) If imported by a sugar factory or a sugar refinery. Explanation —For the purpose of this notification - (i) “sugar factory” shall have the same meaning as assigned to it in Section 2(c) of the Sugarcane (Control) Order, 1966; (ii) “sugar refinery” means a unit which is engaged in the manufacture of refined sugar starting from the stage of raw sugar”. (b) If imported by any person other than at (a) above: (i) the importer shall produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a valid contract or agreement with a sugar factory or sugar refinery for refining of such raw sugar and shall furnish a bond to the effect that the said raw sugar shall be used for the said purpose; (ii) The bond shall be discharged by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, on production of a certificate from the Central Excise authorities having jurisdiction over such sugar factory within a period of three months from the date of import of such raw sugar that the entire quantity of imported raw sugar has been refined and (iii) in the event of his failure to comply with the above conditions, the importer shall be liable to pay, in respect of such quantity of the raw sugar as is not proven to have been refined, an amount equal to the difference between the duty leviable on such quantity but for the exemption contained herein.
5B.	If the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a proof to show that the contract for import of such sugar is duly registered with Agricultural & Processed Food Products Export Development Authority (APEDA).
5C.	If the importer, at the time of import, produces a certificate from a Chartered Accountant to the effect that the importer is a bulk consumer. Explanation —For the purpose of this notification,- (i) bulk consumer is a person, establishment or industrial unit using or consuming more than ten quintals of sugar per month as a raw material for production or consumption or use in any manner other than sale. (ii) the said certificate shall be issued by the Chartered Accountant after taking into account monthly use or consumption of sugar by such person, establishment or unit in the last twelve months; and (iii) “Chartered Accountant” shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Chartered Accountant Act, 1949.
5D.	If imported by National Handloom Development Corporation up to an aggregate quantity not exceeding 2500 metric tonnes in a financial year under cover of a certificate from an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Textiles.
5D	(a) If imported by a sugar factory or a sugar refinery. Explanation —For the purpose of this notification- (i) “sugar factory” shall have the same meaning as assigned to it in Section 2(c) of the Sugarcane (Control) Order, 1966; (ii) “sugar refinery” means a unit which is engaged in the manufacture of refined sugar starting from the stage of raw sugar”. (b) If imported by any person other than at (a) above: (i) the importer shall produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a valid contract or agreement with a sugar factory or sugar refinery for refining of such raw sugar and shall furnish a bond to the effect that the said raw sugar shall be used for the said purpose; (ii) the bond shall be discharged by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, on production of a certificate from the Central Excise authorities having jurisdiction over such sugar factory within a period of three months from the date of import of such raw sugar that the entire quantity of imported raw sugar has been refined and (iii) in the event of his failure to comply with the above conditions, the importer shall be liable to pay, in respect of such quantity of the raw sugar as is not proven to have been refined, an amount equal to the difference between the duty leviable on such quantity but for the exemption contained herein.
5E	If the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a proof to show that the contract for import of such sugar is duly registered with Agricultural & Processed Food Products Export Development Authority (APEDA).
5F	If the importer, at the time of import, produces a certificate from a Chartered Accountant to the effect that the importer is a bulk consumer. Explanation —For the purpose of this notification,- (i) bulk consumer is a person, establishment or industrial unit using or consuming more than ten quintals of sugar per month as a raw material for production or consumption or use in any manner other than sale.

Appendix–A : Exemption to Customs Tariff's Schedule

- (ii) the said certificate shall be issued by the Chartered Accountant after taking into account monthly use or consumption of sugar by such person, establishment or unit in the last twelve months; and
 - (iii) "Chartered Accountant" shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Chartered Accountant Act, 1949.
6. If the importer furnishes an undertaking to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that the wine shall be used as sacramental wine.
7. Omitted.
8. If,-
- (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; and
 - (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.

FORM
Certificate No. of (year)
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.
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

9. If the importer at the time of import-
- (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
 - (2) furnishes an undertaking to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy 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.
10. If,-
- (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
 - (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.
11. Omitted.
12. If,-
- (a) the goods are imported,-
 - (i) by a manufacturer of handicrafts;
 - (ii) by a merchant exporter tied up with supporting manufacturer of handicrafts; or
 - (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;
 - (b) the value of the goods imported does not exceed 5 per cent of the FOB value of handicrafts exported during the preceding financial year; and
 - (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
13. If, imported for the manufacture of solar cells or solar cell modules.
14. If certified by the Ministry of Information and Broadcasting that the films and video cassettes are intended for archival study, or record and reference purposes.
15. If, the Central Board of Film Censors or, an officer not below the rank of a Director, All India Radio or Doordarshan, as the case may be, certifies that the said film is predominantly educational in character.
16. If certified by the Ministry of Defence that the film is predominantly educational in character and is meant for training of defence personnel.
17. 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.
18. If, imported for the manufacture of Copper-T contraceptives.

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19. If,-
- (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
 - (b) the newsprint manufactured in terms of (a) above is supplied to a newspaper.
- Explanation**—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).
20. If,-
- (a) the importer furnishes an undertaking to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy 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 importation; and
 - (b) the importer produces to the said Joint Commissioner or Assistant Commissioner or Deputy Commissioner, as the case may be, within six months or such extended period, as that Joint Commissioner or Assistant Commissioner or Deputy Commissioner may allow, a certificate issued by the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, 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.
- 20A. If the importer, at the time of import,-
- Is an establishment registered with the Registrar of Newspapers, India (RNI).
21. If, -
- (a) the goods are imported by a manufacturer of textile garments or leather garments for use in the manufacture of textile garments or leather garments for export by that manufacturer and the said manufacturer is registered with the Apparel Export Promotion Council or Council for Leather Exports, or as the case may be, Handloom Export Promotion Council;
 - (b) the total value of goods imported shall not exceed 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 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;
 - (c) the importer produces a certificate from the Apparel Export 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;
 - (d) the importer produces a certificate from Apparel Export 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
 - (e) there is a doubt as to the useability of lining and interlining materials in relation to the 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;
- 21A. If,-
- (a) the goods are imported
 - (i) by a manufacturer of textile garments or leather garments; or
 - (ii) by a merchant exporter tied up with supporting manufacturer of textile garments or leather garments, for use in the manufacture of textile garments or leather garments for export by that manufacturer directly or through a merchant exporter, as the case may be, and that the said manufacturer or merchant-exporter is registered with the Apparel Export Promotion Council or Council for Leather Exports, or as the case may be, Handloom Export Promotion Council; and
 - (b) the entitlement certificate issued by respective export promotion councils shall carry the name of supporting manufacturers along with the name of the merchant-exporter in case the goods are exported by a merchant exporter.
- 21B. If,-
- (a) the goods are imported by a manufacturer of handloom made ups or cotton made ups or polyester 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 & Rayon Textiles Export Promotion Council as the case may be;
 - (b) the total value of goods imported shall not exceed 5 percent of the FOB Value of handloom made ups or 1 percent of the FOB value of cotton made ups or polyester made ups as the case may be, exported during the preceding financial year;
 - (c) the importer produces a certificate from the Handloom Export Promotion Council or Cotton Textile Export Promotion Council or Synthetic & Rayon Textiles 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.
- 21C. If,-
- (a) the total value of goods imported shall not exceed 1 per cent of the FOB value of exports of carpets during the preceding financial year;
 - (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.
22. If at the time of importation, the importer,-
- (1) in all cases [excluding the case of the goods at item No. 9 of List 9 (B)], produces a valid registration-cum-membership certificate issued by the Council for Leather Exports sponsored by the Government of India in the Ministry of Commerce and Industry; and
 - (2) furnishes an undertaking to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, to the effect that-

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- (a) the imported goods shall be used in the leather industry, or as the case may be, for the manufacture of leather chemicals to be used in the leather industry;
 - (b) he shall maintain an account of the imported goods, received and consumed in the place of manufacture for the above purpose, in the manner specified by the said Joint Commissioner or the Assistant Commissioner or the Deputy Commissioner;
 - (c) he shall, within three months or such extended period as the said Joint Commissioner or the Assistant Commissioner or the Deputy Commissioner may allow, produce the extract of the aforesaid account, duly certified by the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be, having jurisdiction over the factory manufacturing the goods, to the effect that the said goods have been used for the aforesaid purpose; and
 - (d) he shall pay, in the event of his failure to comply with the conditions above, 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.
23. 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.
24. 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 travellers.
- Explanation**—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 (5 of 1970) or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934 (2 of 1934).
25. If, the horological raw materials are imported for the manufacture of parts of wrist watches (watches designed primarily to show the time of the day, with or without additional features), mechanical or quartz analog.
26. If the importer furnishes an undertaking to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that the coin blanks shall be used only for the purpose of coining of coins in a Mint of the Government of India.
27. Omitted.
28. Omitted.
- 28A. 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.
- Explanation**—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 aggregate of -
 - (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, both ways.
- 28B. 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.
- Explanation**—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 aggregate of -
- (i) the toll smelting or toll processing costs, as the case may be, that is to say,-
 - (a) labour charges;
 - (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.
29. If,-
- (a) the goods are imported by 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, issued or renewed after the 1st of April, 1999 and granted by the Government of India or any State Government on nomination basis;
 - (b) where the importer is a licensee, he produces 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 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 clause (a) and have been imported under the licenses referred to in that clause, and
 - (c) where the importer is a sub-contractor, he produces 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 of importation, the following, namely:-

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- (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 petroleum operations referred to in clause (a) and have been imported under the licenses or mining leases, as the case may be, referred to in that clause and containing the name of such sub-contractor,
- (ii) an affidavit to the effect that such sub-contractor is a bona-fide sub-contractor of the licensee or lessee, as the case may be,
- (iii) an undertaking from such licensee or lessee, 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, as the case may be, and
- (iv) a certificate, in the case of a petroleum exploration license or mining lease, as the case may be, issued or renewed after the 1st of April, 1999, 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:

Provided that nothing contained in this sub-clause shall apply if such sub-contractor is an Indian Company or Companies.

30. If,-
- (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
 - (b) a certificate is produced in each case to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, from a duly authorized officer of the Directorate General of Hydro Carbons 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.
31. If,-
- (a) the goods are imported by 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;
 - (b) where the importer is a contractor, he produces 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 of importation, the following, namely:-
 - (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 petroleum operations referred to in clause (a) and have been imported under the contract referred to in that clause, and
 - (ii) 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 or Companies;
 - (c) where the importer is a sub-contractor, he produces 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 of importation, the following, namely:-
 - (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 petroleum operations referred to in clause (a) and have been imported under the contract referred to in that clause and containing, the name of such sub-contractor,
 - (ii) an affidavit to the effect that such sub-contractor is a bona-fide sub-contractor of the contractor,
 - (iii) an undertaking from such contractor, 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 contractor, as the case may be, and
 - (iv) 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 import of such goods undertaken by the sub-contractor on behalf of the Foreign Company or Companies:
- Provided** that nothing contained in this sub-clause shall apply if such sub-contractor is an Indian Company or Companies.
32. If,-
- (a) the goods are imported by 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, as the case may be;
 - (b) where the importer is a contractor, he produces 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 of importation, the following, namely:-
 - (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 such petroleum operations or coal bed methane operations, 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, as the case may be; and
 - (ii) 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 the Foreign Company or Companies;
 - (c) where the importer is a sub-contractor, he produces 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 of importation, the following, namely:-

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- (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 petroleum operations or coal bed methane operations, as the case may be, referred to in clause (a) and have been imported under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy, as the case may be, and containing the name of such sub-contractor,
- (ii) an affidavit to the effect that such sub-contractor is a bona-fide sub-contractor of the contractor,
- (iii) an undertaking from such contractor, 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 contractor, as the case may be; and
- (iv) 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 import of such goods undertaken by the sub-contractor on behalf of the Foreign Company or Companies:

Provided that nothing contained in this sub-clause shall apply if such sub-contractor is an Indian Company or Companies.

33. Omitted.

34. If the importer produces 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, a certificate issued by the Gem and Jewellery Export Promotion Council mentioning the technical specifications, description and quantity of the goods and certifying that the said goods are required for the setting up of a Training and Development Project by the importing institute and recommending the grant of exemption in each case.

35. If the importer at the time of importation,-

- (a) furnishes in all cases a certificate to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy 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 Non-Conventional Energy Sources 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
- (b) furnishes an undertaking to the said Joint Commissioner or Assistant Commissioner or Deputy Commissioner to the effect that,-
 - (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;
 - (ii) in the case of other goods specified at (2) to (5), he shall use them for the specified purpose; and
 - (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 leviable on the imported goods but for the exemption under this notification and that already paid at the time of importation.

35A. If the importer at the time of importation,-

- (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 recommending the grant of this exemption and the said officer certifies that the goods are required for the specified purpose; and
- (b) furnishes an undertaking to the said Deputy Commissioner or Assistant Commissioner to the effect that,-
 - (i) he shall use the goods for the specified purpose; and
 - (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.

36. If,-

- (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
- (b) the importer furnishes in each case a list of the goods required for the aforesaid projects, which is duly certified, to the effect that the goods mentioned in the said list are required for the aforesaid projects, by an officer not below the rank of a Deputy Secretary in the Ministry of Environment and Forests.

37. (1) If an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Fertilizers,-

- (i) certifies that the scheme for renovation or modernisation as the case may be, of the fertilizer plant has been granted techno-economic clearance by the said Department;
 - (ii) recommends, in each case, the grant of exemption under this notification to,-
 - (a) Machinery, instruments, apparatus and appliances, as well as components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for renovation or modernisation of a fertilizer plant; and
 - (b) spare parts, other raw materials (including semi-finished material) or consumable stores, essential for maintenance of the fertilizer plant mentioned above (hereinafter referred to as the said goods) for such scheme; and
 - (iii) certifies in each case, that the said goods are, or will be, required for the purposes specified above;
- (2) the value of import of the goods specified in sub-clause (b) of clause (ii) of sub-condition (1) shall not exceed 10% of the value of imported goods specified in sub-clause (a) of the said clause;
- (3) if the importer furnishes an undertaking to the Joint Commissioner of Customs or 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.

38. Omitted.

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39. 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.
40. If,-
- (a) the goods are imported by-
- (i) the Ministry of Surface Transport, or
- (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 or by a road construction corporation under the control of the Government of a State or Union Territory; or
- (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 or by a road construction corporation under the control of the Government of a State or Union Territory;
- (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:
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.
- (c) in case of goods of serial no.12 and 13 of List 18, the importer, at the time of importation of such goods, also produces to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy 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 Ministry of Surface Transport (Roads Wing), or an officer not below the rank of Chief Engineer of the National Highways Authority of India, to the effect that the imported goods are required for construction of roads in India.
41. Omitted.
- 41A. Omitted.
42. Omitted.
43. Omitted.
44. Omitted.
45. If,-
- (i) in the case of a power plant (except a nuclear power plant)-
- (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 modernisation 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;
- (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 modernisation, 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;
- (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 modernisation 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
- (iii) in all cases, the importer furnishes an undertaking to the Joint Commissioner of Customs or 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 purpose specified above and in the event of his failure to use the goods for the renovation or modernisation 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.
46. If,-
- (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 Non-Conventional Energy Sources 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;
- (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;
- (c) in the case of power generation plants (except those specified above)-
- (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;

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- (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
 - (iii) in all cases, the importer furnishes an undertaking to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy 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 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.
47. 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
48. If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing radio paging service.
49. 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).
50. Omitted.
51. (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. 16/2000-Customs, dated the 1st March, 2000 or No. 17/2001-Customs, dated the 1st March, 2001;
- (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
 - (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 his possession, control and use and shall not be sold or parted with for a period of two years from the date of importation.
52. (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. 16/2000-Customs, dated the 1st March, 2000 or No. 17/2001-Customs, dated the 1st March, 2001;
- (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
 - (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 his possession, control and use and shall not be sold or parted with for a period of two years from the date of importation.
53. (i) If, -
- (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 Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, for the units registered with the Central Excise, and from an independent Chartered Engineer, for the units not registered with the Central Excise 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;
- (ii) If, -
- (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 jurisdictional Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, for the units registered with the Central Excise, and from an independent Chartered Engineer, for the units not registered with the Central Excise 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.
- 53A. If,-
- (a) the goods are imported for Research and Development purpose;
 - (b) the total value of goods imported does not exceed one percent 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;

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- (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 Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, as the case may be for the units registered with the Central Excise, and from an independent Chartered Engineer, for the units not registered with the Central Excise 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;
54. If,-
- (A) imported by a State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government; or
- (B) imported by a person other than a State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government concerned,-
- (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 Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, at the time of importation to the effect that –
- (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.
55. Omitted.
56. If,-
- (1) the spinnerettes acquired in exchange, are imported, within one year of the date of exportation of spinnerettes out of India; and
- (2) no drawback of duty has been paid on the occasion of their export.
- Explanation**—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-
- (i) the cost of such exchange, that is to say, the aggregate of –
- (a) labour charges;
- (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
- (c) any other charges paid by the importer to the supplier of such spinnerettes for such exchange of spinnerettes; and
- (ii) the insurance and freight charges, both ways.
57. If, -
- (1) the bushings acquired in exchange, are imported, within one year of the date of exportation of bushings out of India; and
- (2) no drawback of duty has been paid on the occasion of their export.
- Explanation**—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-
- (i) the cost of such exchange, that is to say, the aggregate of-
- (a) labour charges;
- (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
- (c) any other charges paid by the importer to the supplier of such bushings for such exchange of bushings; and
- (ii) the insurance and freight charges, both ways.
58. 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 Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy 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 Joint Commissioner or the Assistant Commissioner or the Deputy Commissioner may permit, after clearance for home consumption.
59. If, -
- (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;
- (b) no drawback of duty was paid on their exportation from India;
- (c) the identity of the goods is established to the satisfaction of the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, at the time of availing of this concession;
- (d) the goods are reimported into India within six months or such period not exceeding one year from the date of their export from India, as may be extended by the said Joint Commissioner or the Assistant Commissioner or the Deputy Commissioner on sufficient cause being shown to his satisfaction; and
- (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.

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60. If, -
- (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;
 - (b) the total value of the parts imported under this exemption does not exceed ₹1,000;
 - (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.
- Explanation**—“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).
61. Omitted.
62. If the importer, at the time of importation furnishes an undertaking to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, to the effect that,-
- (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
 - (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.
63. If,-
- (1) the goods are imported for being tested in -
 - (a) Defence Research and Development Organisation (DRDO) laboratories;
 - (b) Indian Institutes of Technology;
 - (c) Council for Scientific and Industrial Research (CSIR) laboratories;
 - (d) Central Power Research Institute, Bangalore; or
 - (e) Any other test centre approved by any Ministry in the Government of India for this purpose; and
 - (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.
64. If, -
- (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
 - (b) the importer at the time of import produces before the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, -
 - (1) a certificate issued by the Registrar of Newspapers for India recommending the grant of exemption under this notification; and
 - (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.
65. Omitted.
66. If the importer, at the time and place of clearance,-
- (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 Centres duly approved by the University Grants Commission;
 - (b) 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, to the effect that such imported goods shall not be-
 - (i) used for any other purpose and shall not be subsequently recorded with any other material; and
 - (ii) sold or parted with, without the prior permission of the Commissioner of Customs of the port of importation.
67. If the parts are required for manufacture or servicing of aeroplanes, gliders, helicopters or simulators of aircraft.
- Explanation**—“Parts of aeroplanes, 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.
68. If an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Civil Aviation certifies in each case the description and quantity of such raw materials which are required for the manufacture or servicing of the specified aircraft or parts of such aircraft, as the case may be.
69. If the importer, at the time of import -
- (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;
 - (ii) 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 covered under item (ii) of column (3) of S.No.349 of the Table, are required for launch vehicles and satellites and payloads; and

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- (iii) gives an undertaking to the effect that the ground equipment, covered under item (iii) of column (3) of S.No.349 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.
70. If,-
- (a) the importer makes a declaration at the time of import that the barges would be re-exported;
 - (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 Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may allow; and
 - (c) the importer executes a bond, in such form and for such sum as may be specified by the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy 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.
71. If,-
- (a) the importer maintains a proper account of import, use and consumption of the specified goods imported for the purpose of repairs of ocean-going vessels and submits such account periodically to the Commissioner of Customs in such form and in such manner as may be specified by the said Commissioner;
 - (b) the importer, by the execution of bond, in such form and for such sum as may be specified by the said Commissioner, binds himself to pay on demand an amount equal to the duty leviable,-
 - (i) on the capital goods or spares thereof or material handling equipment, as are not proved to the satisfaction of the said Commissioner to have been installed or otherwise used for the aforesaid purpose;
 - (ii) on parts, raw material and consumables, as are not proved to the satisfaction of the said Commissioner to have been used or consumed for the aforesaid purpose, within a period of three months from the date of importation thereof or within such extended period as that Commissioner, on being satisfied that there is sufficient cause for not installing, using or consuming them, as the case may be, for the aforesaid purpose within the said period, allow.
- Explanation – “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 the like;
 - (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.
72. 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.
73. If any of the goods manufactured from the imported raw materials and parts are subsequently 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.
74. If,-
- (a) imported by any Department or Ministry of the Government of India; and
 - (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.
75. Omitted.
76. 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 Department of Science and Technology or an officer not below the rank of a Joint Secretary to the concerned State Government in the Department of Science and Technology to the effect that imported equipment, parts or accessories are required for initial setting up, repair or maintenance of a planetarium.
77. If,-
- (a) the hospital is run by -
 - (1) the Central Government, a State Government, a Union Territory Administration or a Local Authority; or
 - (2) institutions established by or under any law for the time being in force; or
 - (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;
 - (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

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- (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.

Explanation – “Hospital” includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic and Maternity Home, which renders medical, surgical or diagnostic treatment.

78. If the importer at the time of importation, -

- (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
- (b) furnishes an undertaking acceptable to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, to the effect that the aforesaid certificate shall be produced before the said Joint Commissioner or the Assistant Commissioner or the Deputy Commissioner within the period specified by the said Joint Commissioner or the Assistant Commissioner or the Deputy Commissioner, failing which he would pay the duty leviable thereon.

FORM
Certificate No. of (year)
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.
Signature with date of Director General/ Deputy Director General/ Assistant Director General, Health Services, New Delhi

79. Omitted.

80. Omitted.

81. If,-

- (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;
- (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.

82. If the goods are imported by the Sports Authority of India or a National or State level Sports Federation or Association recognised by the Central Government or a State Government or a Union Territory Administration, as the case may be.

83. If,-

- (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;
- (b) the importer, at the time of import -
- (1) produces before the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy 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.

84. If,-

- (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
- (b) the importer, at the time of clearance of the goods, produces a certificate to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy 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 -
- (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.

85. 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.

86. (a) If an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that-

- (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.
- (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; and
- (c) 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.

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87. (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;
- (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;
88. 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.
89. If the imported goods are meant to be exhibited in a museum managed by -
- (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
- (b) a State Government, such goods shall be imported under cover of a certificate issued by the concerned Authority in the concerned State Government.
90. 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.
91. 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 such project;
- (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 failure to use the goods for power transmission, 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.
92. 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 (Rolling Stock, Electrical and Signaling) or the Director (Finance) of the Delhi Metro Rail Corporation Ltd., to the effect that -
- (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
- (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.
93. 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.
94. Omitted.
95. Omitted.
96. If,-
- (a) 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 Ministry of Commerce and Industry to the effect that goods being imported are required for effluent treatment plant for leather industry or handloom sector or handicraft sector, as the case may be.
97. 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 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.
98. If,-
- (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;
- (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
- (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.
99. 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.
100. 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).

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101. If,-
- (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
 - (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 six months from the date of entry.

Explanation—For the purposes of this entry,

- (a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operation;
- (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 so regular or frequent that they constitute a recognizably systematic series, each flight being open to use by members of the public; and
- (c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled 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.

102. If,-
- (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
 - (ii) the parts are brought into India for servicing, repair or maintenance of an aircraft mentioned in clause (ii) of Condition No.101.

Explanation—The expressions “scheduled air transport service” and “scheduled air cargo service” shall have the meanings respectively assigned to them in Condition No.101.

103. (a) importer shall -
- (i) furnish an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, to pay the duty leviable on liquefied natural gas (hereinafter referred to as LNG) imported in case he fails to produce within 3 months from the date of import a receipt from Ratnagiri Gas and Power Private Limited (hereinafter referred to as RGPPL) for having received the LNG so imported;
 - (ii) furnish a copy of the undertaking given by RGPPL [as per clause b (vi) given below] to the jurisdictional Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, along with a copy of agreement under which he intends to import and supply LNG to RGPPL;
 - (iii) pay the full customs duty along with interest at the rate of 13% from the date of import till the date of payment on LNG imported and not so supplied to RGPPL;
- (b) Ratnagiri Gas and Power Private Limited shall-
- (i) register with the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise having jurisdiction over their plant as if they were manufacturers of excisable goods;
 - (ii) furnish a copy of the agreement signed with the importer for import and supply of LNG;
 - (iii) undertake to maintain account for receipt of LNG, imported and supplied by the said importer, and consumption of the same for use in the generation of power at their Dabhol plant;
 - (iv) furnish a copy of the bill of entry for LNG imported for supply to them;
 - (v) submit a quarterly statement indicating opening stock, receipt of the imported LNG, consumption, closing stock and quantity not used for intended purpose, if any, value and customs duty payable;
 - (vi) furnish an undertaking to the jurisdictional Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise to pay custom duty leviable on LNG so imported and not used for generation of power at their power project at Dabhol;
 - (vii) pay customs duty so payable latest by the 10th day of the following quarter, along with interest at the rate of 13% from the date of import till the date of payment.

- ¹[103A. If,-
- (a) the aircraft is imported by:-
 - (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
 - (ii) a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation; and
 - (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
 - (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 importation that:-
 - 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 this notification;
 - 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.
 - (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 :-

¹ Inserted by Ntfn 61/2007-Cus. dated 03.05.2007.

Appendix–A : Exemption to Customs Tariff's Schedule

- 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
 - b. the said aircraft shall not be sold or transferred to any other entity.
104. (i) the aircraft are imported by an operator who has been granted approval by the competent authority in the Ministry of Civil Aviation to import aircraft for providing non-scheduled (passenger) or non-scheduled (charter) services;
- (ii) the importer is a dedicated company or partnership firm for the non scheduled services; and
- (iii) the importer furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation that:-
- a. the said aircraft shall be used only for providing non-scheduled (passenger) services or non-scheduled (charter) services; and
 - b. he shall pay on demand, in the event of his failure to use the imported aircraft for the specified purposes, an amount equal to the duty payable on the said aircraft but for the exemption under this notification.

Explanation –

1. for the purposes of this entry,-
 - (a) "operator" means a person, organization, or enterprise engaged in or offering to engage in aircraft operation;
 - (b) "non-scheduled (passenger) services" means air transport services other than Scheduled (passenger) air transport services as defined in rule 3 of the Aircraft Rules 1937.
 - (c) "non-scheduled (charter) services" mean services provided by a „nonscheduled (charter) air transport operator“, for charter or hire of an aircraft to any person, with published tariff, and who is registered with and approved by Directorate General of Civil Aviation for such purposes, and who conforms to the civil aviation requirement under the provision of rule 133A of the Aircraft Rules 1937:
 2. For the purposes of this exemption, use of such imported aircraft by a non-scheduled (passenger) operator for non-scheduled (charter) services or by a non-scheduled (charter) operator for non-scheduled (passenger) services, shall not be construed to be a violation of the conditions of import at concessional rate of duty.
105. If,-
- (i) imported for servicing, repair or maintenance of aircraft imported or procured by Aero Club of India; or
 - (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;
 - (iia) imported for servicing, repair or maintenance of aircraft imported or procured by the Airports Authority of India for flight calibration purposes.
 - (iii) 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:-
 - a. the imported goods shall be used for the specified purpose only; and
 - 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.

Explanation – 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. 103 or 104 above.]

106. If,-
- (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 Promotion Council';
 - (b) the total value of specified goods imported in a year shall not exceed 3 per cent. of the FOB value of sports goods exported by the manufacturer during the preceding financial year;
 - (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.
107. 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 Power to the effect that the said goods are required for the specified purpose.
108. The exemption shall be available subject to the condition that no remittances are made or required to be made by the importer relating to the import of the said goods.
109. If the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, an assay certificate issued by the mining company, giving details of composition.
110. If the importer, at the time of import, is registered with the Indian Renewable Energy Development Agency or any State Nodal Agency notified for the purpose by the Ministry of New and Renewable Energy, Government of India, for Central Financial Assistance;
111. If,-
- (a) the importer maintains a proper account of import, use and consumption of the specified goods imported for the purpose of repairs of ocean going vessels and submits such account periodically to the commissioner of customs in such form and in such manner as may be specified by the said commissioner;
 - (b) the importer, by the execution of bond, in such form and for such sum as may be specified by the Commissioner of Customs, binds himself to pay on demand an amount equal to the duty leviable,- on the spares and consumables, as are not proved to the satisfaction of the said commissioner to have been used or otherwise consumed for the aforesaid purpose, within a period of three months from the date of importation thereof or within such extended period as that commissioner, on being satisfied that there is sufficient cause for not using or consuming them, as the case may be, for the aforesaid purpose within the said period, allow.

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Explanation—“Ocean going vessels” includes-

- (i) Liners; cargo vessels of various kinds including refrigerator vessels for the transport of meat, fruit or the like, vessels specified for the transport of particular goods (grain, coal, ores or the likes); tankers (petrol, wine or the like); yachts and other sailing vessels; cable ships; ice-breakers; floating factories of all kind (for processing whales, preserving fish or the like) whale catchers; trawlers and other fishing vessels; life boats, scientific research vessels; weather ships; vessels for the transportation or mooring of buoys; pilot boats; hopper barges for the disposal of dredged material or the like;
- (ii) War ships of all kinds including submarines;
- (iii) Tugs, dredgers, fire-floats and salvage ships; and
- (iv) Oil rigs, drilling ships and jack-up rigs.

(See Lists on Next Page)

Appendix-A : Exemption to Customs Tariff's Schedule

LIST 1

(See Sl. No. 52 of the Table)

- (1) Amprolium hydrochloride
- (2) Ascorbyl dipotassium 2 sulphate dihydrate
- (3) Ascorbyl polyphosphate
- (4) Avilamycin
- (5) Avoparcin
- (6) Bovine albumin fraction
- (7) Bovine somatotropin
- (8) Buparvaquone
- (9) Calf serum/ foetal calf serum
- (10) Dulbecco phosphate buffer saline medium
- (11) Flavophospholipol
- (12) Follicular stimulating hormone (FSH)
- (13) Gonadotropin releasing hormone (GnRH)
- (14) Halofuginone bromide
- (15) Human chorionic gonadotropin hormone (HCG)
- (16) Ivermectin
- (17) Lasolacid sodium
- (18) Leutinising hormone
- (19) Lincomycin powder
- (20) Lincospectin (bulk drug lincomycin spectinomycin 1:2)
- (21) Maduramicin ammonium/ haduramicin ammonium
- (22) Monensin granulated (coban premix)
- (23) Ovaprim [gonadotropin releasing hormones] (GnRH) analogue with domperidone
- (24) Pleuromutilin
- (25) Pregnant mare serum (PMSG)
- (26) Prostaglandin F2 alpha
- (27) Prostaglandin
- (28) Prostaglandins (PgF2 alpha)
- (29) Robenidin HCl
- (30) Salinomycin 12%
- (31) Tiamulin hydrogen fumarate
- (32) Tiamulin hydrochloride
- (33) Tylan premix
- (34) Tylosin tartarate/ tylosin phosphate
- (35) Vaccine for fish
- (36) Virginiamycin
- (37) 4-hexyl resorcinol

LIST 2

Omitted.

LIST 2A

Omitted.

LIST 3

(See Sl. No. 80 of the Table)

- (1) Allopurinol
- (2) Amikacin
- (3) Amiodarone
- (4) Amphotericin-B

- (5) Amrinone
- (6) Amifostine
- (7) Aprotinin
- (8) Atracurium besylate
- (9) Baclofen
- (10) Bleomycin
- (11) Busulphan
- (12) BCG vaccine, Iopromide, Iotrolan
- (13) Carbidopa with Levodopa
- (14) Cefoperazone
- (15) Ceftizoxime
- (16) Chlorambucil
- (17) Chorionic Gonadotrophin
- (18) Clindamycin
- (19) Cyclophosphamide
- (20) Cefpirome
- (21) Dactinomycin
- (22) Dacarbazine
- (23) Daunorubicin
- (24) Desmopressin
- (25) Desferrioxamine
- (26) Dimercaprol
- (27) Dobutamine
- (28) Dispoyramide Phosphate
- (29) Dopamine
- (30) Disodium Pamidronate
- (31) Eptifibatide
- (32) Gemcitabine
- (33) Glucagon
- (34) Hydroxyurea
- (35) Ifosfamide
- (36) Isoprenaline
- (37) Interferon alpha-2b/ interferon alpha-2a/ Interferon NL/ Interferon alpha NL(LNS)
- (38) Isoflurane
- (39) Ketamine
- (40) Lactulose
- (41) Levodopa (L-Dopa)
- (42) Lomustine
- (43) Lamivudine
- (44) Letrozole
- (45) Leuprolide Acetate
- (46) Latanoprost
- (47) Melphalan
- (48) Mercaptopurine
- (49) Mesna
- (50) Methotrexate
- (51) Methyl prednisolone
- (52) Mitomycin
- (53) MMR (Measles, mumps and rubella) vaccine
- (54) Mustin Hydrochloride
- (55) Netilmicin
- (56) Naloxone

- (57) Nitroglycerine
- (58) Micronised Progesterone or Injection Progesterone
- (59) Octreotide
- (60) Pancuronium Bromide
- (61) Pilocarpine
- (62) Podophyllotoxin
- (63) Piperacillin
- (64) Praziquantel
- (65) Pralidoxime
- (66) Prazosin
- (67) Protamine
- (68) Quinidine
- (69) Sodium Cromoglycate spincaps and cartridges
- (70) Sodium Hyaluronate sterile 1% and 1.4% solution
- (71) Somatostatin
- (72) Somatotropin
- (73) Streptokinase and Streptodamase preparations
- (74) Strontium Chloride (85 Sr.)
- (75) Thioguanine
- (76) Tobramycin
- (77) Tissue Plasminogen Activator
- (78) Tetanus Immunoglobulin
- (79) Typhoid Vaccines :
 - (i) VI Antigen of Salmonella Typhi, and
 - (ii) Ty 2la cells and attenuated non-pathogenic strains of S. Typhi
- (80) Tretinoin
- (81) Tribavirin/Ribavirin
- (82) Urokinase
- (83) Ursodeoxycholic Acid
- (84) Vancomycin
- (85) Vasopressin
- (86) Vecuronium Bromide
- (87) Zidovudine
- (88) 5-Fluorouracil
- (89) Pegulated Liposomal Doxorubicin Hydrochloride injection
- (90) Ketoanalogue preparation of essential amino acids
- (91) Recombinant human Erythropoietin
- (92) Pergolide
- (93) Kit for bedside assay of Troponin-T
- (94) University of Wisconsin Solution for storing, transporting, flushing donor organs for transplant
- (95) Lopinavir plus Ritonavir (co-formulation of Lopinavir and Ritonavir)
- (96) Miltefosine
- (97) Milrinone Lactate
- (98) Methoxy Isobutyle Isonitrile (MIBI)
- (99) Haemophilus Influenzae Type b Vaccine

Appendix–A : Exemption to Customs Tariff’s Schedule

(100) Mycophenolate Sodium	(155) Ixabepilone	(26) Cholestyramine
(101) Verteporfin	(156) Lapatinib	(27) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
(102) Capecitabine	(157) Pegaptanib Sodium injection	(28) Cobalt-60
(103) Daclizumab	(158) Sunitinib Malate	(29) Corticotrophin
(104) Ganciclovir	(159) Tocilizumab	(30) Cyanamide
(105) Infliximab	(160) Agalsidase Beta	(31) Diagnostic Agent for Detection of Hepatitis B Antigen
(106) Drotrecogin alfa (activated)	(161) Anidulafungin	(32) Diagnostic kits for detection of HIV antibodies
(107) Eptacog alfa activated recombinant coagulation factor VIIa	(162) Capsfungin acetate	(33) Diphtheria Antitoxin sera
(108) Muromonab CD3	(163) Desflurane USP	(34) Diazoxide
(109) Japanese encephalitis vaccine	(164) Heamostatic Matrix with Gelatin and human Thrombin	(35) Edrophonium
(110) Interluekin-2	(165) Imiglucerase	(36) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
(111) Valgancyclovir	(166) Maraviroc	(37) Epirubicin
(112) Low molecular weight heparin	(167) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)	(38) Fibrinogen
(113) Didanosine;	(168) Sorafenib tosylate	(39) Floxuridine
(114) Efavirenz;	(169) Varenciline tartrate	(40) Follicle Stimulating Hormone [FSH]
(115) Indinavir;	(170) 90Yttrium	(41) Flucytosin
(116) Nelfinavir;	(171) Rasburicase	(42) Filgrastim/ Molgramostim (G-CSF/ GM-CSF)
(117) Nevirapine;	(172) Nilotinib	(43) Flecainide
(118) Stavudine;	(173) Pneumococcal sacchride Conjugate Vaccine adsorbed 13-valent suspension for injection	(44) Fludarabine Phosphate
(119) Abacavir Sulphate;	(174) Micafungin sodium for injection	(45) Foetal Bovine Serum (FBS)
(120) Lopinavir;	(175) Bevac izumab.	(46) Gadolinium DTPA Dimeglumine
(121) Tenofovir Disoproxil;		(47) Gallium Citrate
(122) Emtricitabine;	LIST 4	(48) Gasgangrene Anti-Toxin Serum
(123) Azathioprine;	<i>(See Sl. No. 83 and 403 of the Table)</i>	(49) Goserlin Acetate
(124) Antinomycin D;	(1) Abciximab	(50) Hepatitis B Immunoglobulin
(125) Cisplatin;	(2) Aurothiomalate Sodium	(51) Hexamethylmelamine
(126) Cytosine Arabinoside (Cytarabine);	(3) Asparaginase	(52) Hydralazine
(127) Danazol;	(4) Agglutinating Sera	(53) Idarubicine
(128) Doxorubicin;	(5) Anti-Diphtheria Normal Human Immunoglobulin	(54) Idoxuridine
(129) Etoposide;	(6) Anti-Haeomophilic Factor concentrate (VIII and IX)	(55) Imatinib Mesilate
(130) Flutamide;	(7) Anti-human lymphocyte immunoglobulin IV	(56) Irinotecan
(131) Ondansetron;;	(8) Anti-human thymocyte immunoglobulin IV	(57) Immunoassay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
(132) Paclitaxel;	(9) Anti-Pertussis Normal Human Immunoglobulin	(58) Inactivated rabies vaccine [Human diploid cell]
(133) Tamoxifen Citrate;	(10) Anti-Plague serum	(59) Inactivated rabies vaccine [Vero-cell]
(134) Vinblastine Sulphate;	(11) Anti-Pseudomonas Normal Human Immunoglobulin	(60) Intravenous amino acids
(135) Vincristine;	(12) Anti-Rabies Normal Human Immunoglobulin	(61) Intravenous Fat Emulsion
(136) Eurocollins Solution;	(13) Anti -D Immunoglobulin	(62) Iopamidol
(137) Everolinus tablets/ dispersible tablets;	(14) Basiliximab	(63) Iohexol
(138) Poractant alfa;	(15) Beractant Intra-tracheal Suspension	(64) (a) Indium (III) in bleomycin
(139) Exemestane;	(16) Blood group sera	(b) Indium 113 Sterile generator and elution accessories
(140) Recombinant Human Interferon beta 1-a;	(17) Botulinum Toxin Type ‘A’	(c) Indium 113 in brain scanning kit
(141) Troponin-I whole blood test kit;	(18) Burn therapy dressing soaked in gel	(d) Indium 113 in liver scanning kit
(142) Blower/ mister kit for beating heart surgery;	(19) Bovine Thrombin for in vitro test for diagnosis in Haemorrhagic disorders	(65) Iscador, CLIA diagnostic kits
(143) Fluoro Enzyme Immunoassay Diagnostic kits.	(20) Bovine Albumin	(66) Levodopa with benserazine
(144) Tablet Telbivudine	(21) Bretyleum Tossylate	(67) Lenograstim
(145) Injection Exenatide	(22) Calcium Disodium Edetate	(68) Meningococcoal A and C combined vaccine with diluant solvent
(146) DTaP-IPV-Hib or PRP-T combined Vaccine	(23) Carmustine	(69) Methicillin
(147) Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein)	(24) Cesium Tubes	(70) Metrizamide Inj with diluant
(148) Injection Thyrotropin Alfa	(25) Calcium folinate	(71) Monocomponent insulins
(149) Injection Omalizumab.		(72) Mycophenolate Mofetil
(150) Abatacept		(73) Nalorphine
(151) Daptomycin		
(152) Entacevir		
(153) Fondaparinux Sodium		
(154) Influenza Vaccine		

Appendix-A : Exemption to Customs Tariff's Schedule

(74) Normal Human plasma	(119) Thrombokinas	(32) Ethylene acrylic acid (EAA)/ Vinyl ester
(75) Normal Human immunoglobulin	(120) Teniposide	
(76) Nuclear magnetic resonance contrast agent	(121) Trans-1-diamino cyclohexane Oxaloplatinum	LIST 6 (See Sl. No. 84 of the Table)
(77) Normal Human serum Albumin	(122) Ticarcillin Disodium and Potassium Clavulanate combination	(1) Glass yarn / Rovings
(78) Penicillamine	(123) Vindesin Sulphate	(2) UV resin
(79) Pentamidine	(124) X-ray diagnostic agents, the following:-	(3) Complex high molecular weight resin in acrylate solution
(80) Penicillinase	(i) Propylidone	(4) Acrylated monomers
(81) Poliomyelitis vaccine (inactivated and live)	(ii) Ethyl iodophenylun decylate	(5) Photoinitiater
(82) Potassium Aminobenzoate	(iii) Iodipammide methyl glucamine	(6) Tert Butyl perbenzoate
(83) Porcine Insulin Zinc Suspension	(iv) Lipidoll ultra fluid	(7) Zinc soap of long fatty acid mixture
(84) Prednimustine	(v) Patent blue	(8) Modified polypropylene
(85) Porcine and Bovine insulin	(125) Zalcitabine	(9) Ethylene acrylic acid (EAA)/ Vinyl ester
(86) Procarbazine	(126) Zoledronic Acid	LIST 7 (See Sl. No. 85 of the Table)
(87) Purified Chick Embryo Cell Rabies Vaccine	LIST 5 (See Sl. No. 84 of the Table)	(1) (a) Laser rods - Neodymium: YAG, Neodymium : Glass, Ruby, Erbium : YAG, Ti : A1203, Alexandrite, HO : YAG
(88) Pyridostigmine	(1) Chlorine	(b) Helium- Neon Laser Tubes
(89) Pneumocystis carinii IF kits	(2) Helium	(c) Semi-conductor visible lasers
(90) Prostaglandin E 1 (PGE1)	(3) Silicon tetra chloride	(d) Dielectric coated mirrors for visible, near IR & 10.6 micrometer region
(91) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L.H., FSH and Digoxin) (92) Radioisotope TI 201	(4) Germanium tetra chloride	(e) Hard dielectric coated optics including thin film polarisers, calcite polarisers and Beam splitters
(93) (a) Rabbit brains thromboplastin for PT test	(5) Phosphorous oxychloride	(f) ZnSe mirrors, ZnSe lenses and ZnSe windows
(b) Reagent for PT tests	(6) Sulphur hexa flouride oxygen	(g) Gratings and prisms
(c) Human Thrombin for TT tests	(7) Oligo-poly iso cyanate ethyl-acetate solution	(h) Dye cells and laser dyes
(94) Rabies immunoglobulin of equine origin	(8) Colouring ink for fibre	(i) Thin film polarisers for visible, near IR region
(95) Ritonavir	(9) Binder of polyurethane or vinyl chloride-vinyl acetate copolymer	(j) Electro-optic switches for visible, near IR and 10.6 micrometer region
(96) Rivastigmine	(10) UV resin-1&2/ Ribbon matrix	(k) Flash lamps (Xenon, Krypton)
(97) Rituximab	(11) Nylon-12/ Ether Ester Elastomer	(l) Arc lamps (Krypton)
(98) Sevoflurane	(12) Coloured Nylon 12/ Nylon 11/Ether Ester Elastomer	(m) Second harmonic generation crystals
(99) Saquinavir	(13) Elongated polyethylene tape	(2) Energy storage capacitors
(100) Recuronium Bromide	(14) Polyester tape/ Water blocking tape	(3) Thyratrons
(101) Septopal beads and chains	(15) Nylon thread/water swellable yarn	(4) Photodetectors and photomultipliers
(102) Sodium Arsenate	(16) Polyethylene cord	(5) Metering needle valves and pressure indicators
(103) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones	(17) Biaxily oriented nylon tape	(6) Spectroscopic grade pure gases viz., Xenon, Krypton, Fluorine, Argon
(104) Solution of Nucleotides and Nucleosides	(18) Silica tube / rod, other than preform	(7) Vaccum pumps of capacity upto 20 litres per minute
(105) Specific Desensitizing Vaccine	(19) Aramid Yarn	(8) Quartz and Special glasses
(106) Sterile Absorbable Haemostat for control of surgical vessel bleeding	(20) Impregnated Glass fibre reinforcement (Glass rovings)	(9) Non linear crystals
(107) Strontium SR-89 Chloride	(21) Rip Cord	(10) Electro-optic and Acousto-optic switches
(108) Suxamethonium Chloride	(22) Nylon 11	(11) Special materials, namely, High purity gases, Kovar, Alumina and Zirconia fibres, Recrystallised Alumina Tubes, Optical polishing materials, Optical
(109) Selenium-75	(23) Co-polymer coated MS Tape / Stainless steel tape	
(110) Teicoplanin	(24) Low smoke zero Halogen compound for sheathing	
(111) Technitium-99M	(25) Glass yarn / Rovings	
(112) Tetrofosmin	(26) Complex high molecular weight resin in acrylate solution	
(113) Ticarcillin	(27) Acrylated monomers	
(114) Tranexamic Acid	(28) Photoinitiater	
(115) Tocainide	(29) Tert Butyl perbenzoate	
(116) Tri-odothyronine	(30) Zinc soap of long fatty acid mixture	
(117) Triethylene Tetramine	(31) Modified polypropylene	
(118) Trastuzumab		

Appendix-A : Exemption to Customs Tariff's Schedule

cleaning material, Dyes and Pitch for optical polishing

(12) Optical filters

**LIST 8
Omitted.**

LIST 9(A)

(See Sl. No. 174 of the Table)

PARTS, CONSUMABLES AND OTHER ITEMS

- (1) Leather, plastic, rubber coco board, masonite board or plastic board, heels with or without rubber/ PVC top lift
- (2) Toe caps and counters for leather footwear
- (3) Insoles or midsoles and sheets therefor
- (4) Welts made from leather or plastic
- (5) Shoes eyelets
- (6) Felt sleeves
- (7) Heel tips
- (8) Unit soles with or without heels
- (9) Stamping wheels
- (10) Patterns for leather footwear
- (11) Plastic or nylon tipped hammers
- (12) Plastic, PVC or nylon lasts with or without steel hinges
- (13) Clicking boards for leather machinery
- (14) Harness needles for hand sewing pre-punched cards
- (15) Pre-punched cards
- (16) Leather designers kit, namely, designers knife, shoe measuring tape, designers tape and satra vaccum former
- (17) Industrial sewing machine needles with leather point
- (18) Bell skiving knives
- (19) Band knife for splitting machines
- (20) Cutting and clicking dies
- (21) Aluminium shoe forms with or without heating elements
- (22) Silver marking pencils or pens and refills thereof
- (23) Polyurethane films and polyurethane foils of thickness 0.3 mm. and above but not above 0.7 mm., for finishing leather
- (24) Non-woven material coated with thermoplastic for the manufacture of toe-counters
- (25) Cellulose board insole sheets
- (26) Leather board made from leather scrap for the manufacture of counters and stiffeners
- (27) Masonite or coco board
- (28) Sole leather bends
- (29) Styrene butadiene styrene oilbound copolymer for the manufacture of soles
- (30) Rubber, resin rubber, EVA or crepe sheets for soles and heels
- (31) Felt, all types

(32) Sulphonated/ sulphated/ oxidised/ chlorinated cod oil or sulphonated/ sulphated/ oxidised/ chlorinated neats foot oil or sulphonated/ oxidised/ chlorinated fish oil or mixtures thereof

- (33) Pigment finishes for leather
- (34) Aluminium tanning agents, oil tanning agents, zirconium tanning agents, basic chrome sulphate
- (35) Polishes, creams and similar preparations for footwear or leather
- (36) Casein, resin (other than acrylic resin) and polyurethane binders
- (37) Slip agents of heading 32.08
- (38) Lacquer and lacquer emulsion of heading 32.08
- (39) Preservatives of heading 29.42
- (40) Synthetic fat liquors (with or without hydrocarbons), non-ionic fat liquors, and mixtures thereof
- (41) Fatty oil or pull up oil
- (42) Syntans
- (43) Solvent soluble dye Mordant Brown of Hue No.79
- (44) Solvent soluble dye Acid Brown of Hue Nos. 75, 76, 97, 98, 126, 127, 144, 159, 160, 161, 162, 165, 188, 191, 194, 196, 214, 237, 256, 265, 268, 270, 282, 290, 298, 303, 310, 321, 322, 349, 355, 358, 359, 360, 362, 365, 373, 387, 396, 402, 422, 425, 432, 433, 434 or 447
- (45) Solvent soluble dye Acid Black of Hue Nos. 50, 52, 71, 76, 82, 83, 84, 85, 115, 132, 169, 172, 194, 209, 210, 213, 215, 221 or 234
- (46) Solvent soluble dye Acid Blue of Hue Nos. 115, 133, 134, 193, 254, 260, 312 or 349
- (47) Solvent soluble dye Direct Blue of Hue No. 59 or 78
- (48) Solvent soluble dye Acid Red of Hue No. 97, 119, 120, 167, 231, 234, 248, 283, 324, 362, 399, 404, 407 or 423
- (49) Solvent soluble dye Direct Red of Hue No. 23, 99, 111 or 239
- (50) Solvent soluble dye Acid Green of Hue No. 20, 26, 68 or 111
- (51) Solvent soluble dye Acid Orange of Hue Nos. 51, 66, 78, 80, 95, 162, 168 or 170
- (52) Solvent soluble dye Acid Violet of Hue No. 54, 80 or 90
- (53) Solvent soluble dye Acid yellow of Hue No. 96, 99, 194, 204, 220 or 243
- (54) Solvent soluble dye Direct Orange of Hue No. 61
- (55) Solvent soluble dye Direct Brown of Hue No. 94 or 209
- (56) Solvent soluble dye Direct Violet of Hue No. 46
- (57) Solvent soluble dye Direct Black of Hue No. 120 or 155

(58) Solvent soluble dye Direct Green of Hue No. 66.

LIST 9(B)

(See S. No. 174 of the Table)

OTHER PARTS, CONSUMABLES AND ITEMS

- (1) Formulations containing either Thio Cyano Methyl Thio Benzothiazole (TCMTP) or Para Chloro Meta Cresol (PCMC) or both; Self basifying chrome tanning agents
- (2) Penetrators
- (3) Stamping foil in strips of width not exceeding 6 inches
- (4) Eyelets, hooks, rings, all type locks including magnetic locks, push clips, metal handle, key chain holder, corners, puller, fancy caps, clamps, decorative rivets, decorative fittings and logos, handle holders, studs, sockets, hinges, buckles, metal frames, tacks and washers
- (5) Buttons, press-fasteners and snap-fasteners falling under heading 96.06
- (6) Magnetic buttons
- (7) Abrasive sheets falling under sub-heading 6805.20
- (8) Shanks and welts falling under headings 73.26 and 64.06 respectively
- (9) The following chemicals for the manufacture of leather chemicals :
 - (I) Phenol
 - (II) Naphthalene
 - (III) Paraffin wax
 - (IV) Dicarboxylic acid and mixtures thereof
 - (V) Acrylic acid/ Methacrylic acid
 - (VI) Synthetic substitute for Sperm oil
 - (VII) Synthetic substitute for Neats foot oil
 - (VIII) Alcohol mixture of C9, C10, C11
 - (IX) Thio cyano methyl thio benzothiazole (TCMTB)
 - (X) Para chloro meta cresol (PCMC)
 - (XI) Lactic Casein
 - (XII) Titanium Dioxide
 - (XIII) Iron Oxide
 - (XIV) Cellulose Acetate Butyrate
 - (XV) Methoxydihydropyran
 - (XVI) Dioxy Diphenyl Sulphone
 - (XVII) Dehydro Thio Paratoludine
 - (XVIII) Nitro Amino Phenol Sulphonic Acid
 - (XIX) Dicyandiamide
 - (XX) Silicone Oil in solvent or water
 - (XXI) Sodium Picramate

Appendix–A : Exemption to Customs Tariff's Schedule

(XXII)	Methyl Pyrozoilic Acid	(7)	All types of drilling bits, including nozzles, breakers and related tools
(XXIII)	Itaconic Acid		
(XXIV)	1-Methoxy Propanol-2	(8)	All types of oil field chemicals including synthetic products used in petroleum operations, oil well cement and cement additives, required for drilling, production and transportation of oil or gas
(XXV)	Ethyl Acetate		
(XXVI)	Butyl Acetate		
(XXVII)	2 Ethyl Hexyl Acetate		
(XXVIII)	Emulsifiers	(9)	Process, production and well platforms for oil, gas and water injection including items forming part of the platforms and equipment required like process equipment, turbines, pumps, generators, compressors, primemovers, water makers, filters and filtering equipment, Telemetry, Telecommunication, Tele-Control and other material required for platforms
(XXIX)	Ethyl Glycol		
(XXX)	Butyl Glycol		

LIST 10
Omitted.

LIST 11
Omitted.

LIST 12
(See Sl. No. 214, 216 and 217 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), well control, blowout prevention(BOP),pipe inspection including Non Destructive Testing, coring, gravel pack, well completion and workover for oil/ gas 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

- (22) Cathodic Protection Systems including anodes
- (23) Technical drawings, maps, literature, Data tapes, Operational and Maintenance Manuals required for petroleum operations
- (24) Sub-assemblies, tools, accessories, stores, spares, materials, supplies, consumables for running, repairing or maintenance of the goods specified in this List.

LIST 13

(See Sl. No. 218 of the Table)

- (1) Land Seismic Survey Equipment and accessories, seismic survey vessels, global positioning system and accessories, and other materials required for seismic work or other types of Geophysical and Geochemical surveys for on-shore activities
- (2) All types of Drilling rigs, 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
- (3) All types of Equipments/ units for specialised services like, cementing, logging, casing repair, Production testing, simulation and mud services, 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 coal bed methane operations), well control, blowout prevention (BOP), pipe inspection including Non Destructive Testing, coring, gravel pack, well completion and workover for CBM wells including wireline and downhole equipment
- (4) All types of casing pipes, drill pipes, production tubing, pup joints, connections, coupling, Kelly, cross overs and swages, Drive Pipes
- (5) All types of drilling bits, including nozzles, breakers and related tools
- (6) All types of coal bed methane chemicals including synthetic products used in coal bed methane operations, required for drilling, production and transportations of gas
- (7) Process, production and well installation for CBM and water injection including items forming part of the installation and equipment required like process equipment, turbines, pumps, generators, compressors, primemovers, water makers, filters and filtering equipment, Telemetry, Telecommunication, Tele-Control and other material required for installations

Appendix-A : Exemption to Customs Tariff's Schedule

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| <p>(8) Line pipes for flow lines and trunk pipelines including weight-coating and wrapping</p> <p>(9) Tanks used for storage of coal bed methane, water, mud, chemicals and related materials</p> <p>(10) All types of fully equipped units/ equipment required for pollution control, fire prevention, fire fighting, safety items like fire and gas detection equipment, including H₂S monitoring equipment</p> <p>(11) Mobile and skid mounted pipe laying, pipe testing and pipe inspection equipment</p> <p>(12) All types of valves including high pressure valves</p> <p>(13) Communication equipment required for operations including synthesized VHF Aero and VHF multi channel sets, Non-directional radio beacons, intrinsically safe walkie-talkies, directional finders, EPIRV, electronic individual security devices including electronic access control system</p> <p>(14) Specialized antenna system, simplex telex over radio terminals, channel micro wave systems, test and measurement equipment</p> <p>(15) Area surveillance system</p> <p>(16) Common depth point (CDP) cable, logging cable, connectors, geo-phone strings, perforation equipment and explosives</p> <p>(17) Wellhead and Christmas trees, including valves, chokes, heads spools, hangers and actuators, flexible connections like chocks and high pressure hoses, shut down panels, Cathodic Protection Systems including anodes</p> <p>(18) Technical drawings, maps literature, Data tapes, Operational and Maintenance Manuals required for coal bed methane operations</p> <p>(19) Sub-assemblies, tools, accessories, stores, spares, materials, supplies, consumables for running, repairing or maintenance of the goods specified in this List.</p> | <p>hydrotreating (Naphtha, Diesel, VGO, ARDS, LC Fining, H. Oil), alkylation, isomerisation, catalytic reforming, treating (Merox, Amine), recovery (Propylene, Ethylene, Butane), synthesis (MTBE, TAME), gas concentration plant, bitumen blowing, sour water stripping and extraction (Pentane, Hexane, BTX).</p> <p>(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).</p> <p>(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.</p> <p>(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.</p> <p>(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)</p> <p>(6) All types of Effluent Solids/ Liquids/ Gaseous Processing, Handling, Control, Abatement and Disposal Systems, including plate interceptors, dissolved</p> | <p>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.</p> <p>(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.</p> <p>(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 skids, 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 management systems.</p> <p>(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.</p> <p>(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 intercooling, trim cooling, chilling, condensing, crystal-</p> |
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- LIST 14**
Omitted.

LIST 15
Omitted.

LIST 16
Omitted.

LIST 17
(See Sl. No. 228 of the Table)
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| <p>(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/</p> | <p>hydrotreating (Naphtha, Diesel, VGO, ARDS, LC Fining, H. Oil), alkylation, isomerisation, catalytic reforming, treating (Merox, Amine), recovery (Propylene, Ethylene, Butane), synthesis (MTBE, TAME), gas concentration plant, bitumen blowing, sour water stripping and extraction (Pentane, Hexane, BTX).</p> <p>(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).</p> <p>(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.</p> <p>(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.</p> <p>(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)</p> <p>(6) All types of Effluent Solids/ Liquids/ Gaseous Processing, Handling, Control, Abatement and Disposal Systems, including plate interceptors, dissolved</p> | <p>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.</p> <p>(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.</p> <p>(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 skids, 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 management systems.</p> <p>(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.</p> <p>(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 intercooling, trim cooling, chilling, condensing, crystal-</p> |
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Appendix-A : Exemption to Customs Tariff's Schedule

- lizing, heating, vaporizing or reboiling 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, intercooling, 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, vaccum 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 Regenrator 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, Sulphur 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 anti-foulants, 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, inline, 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, hydro desulphurization, hydrocracking, catalytic reforming (Platformer), shift, sulphur (Claus), adsorption (CBA, PSA), oxidizing, treating (Mercox), regenerating (FCC

Appendix-A : Exemption to Customs Tariff's Schedule

- 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 clad, 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, pipeleine 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, pre-fabricated 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 Drager tubes.
- (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 cetana 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

Appendix-A : Exemption to Customs Tariff's Schedule

- and processing of petroleum crude, petroleum products and by-products.
- (43) Software Support Systems, including training simulation systems, electronic documentation systems, CAD stations, date 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 18**
(See Sl. No. 230 of the Table)
- (1) Hot mix plant batch type with electronic controls and bag type filter arrangements more than 120 T/hour capacity
- (2) Electronic paver finisher (with sensor device) for laying bituminous pavement 7 m size and above
- (3) Slip form/fixed form paverfinisher for laying concrete pavement
- (4) Surface dressing equipment (self propelled) (chips spreader)
- (5) Slurry seal machine for filling up cracks in roads
- (6) Kerb laying machine
- (7) Mobile bridge inspection unit
- (8) Mechanical broom with blower
- (9) Toll collection and traffic control equipment
- (10) Electronic Total station instrument for topographic survey
- (11) Global Positioning System (GPS) Instrument
- (12) Stone crushing (cone type) plants
- (13) Omitted
- (14) Hydraulically operated self propelled piling rig with accessories
- (15) Hydraulically operated rough terrain self propelled 100 tons crane with telescopic boom
- (16) Hydraulically operated self propelled soil boring equipment with casing pipes for deep earth anchor
- (17) Mobile concrete pump placer of 90/120 cu m/hr capacity
- (18) Automatic asphalt extraction equipment
- (19) Fully automatic, hydraulically operated, pre-cast segment moulds
- (20) Hydraulic gantry crane of 100 tonnes capacity for launching truss
- (21) Skid steer loaders
- (22) Tunnel boring machines and parts and components thereof for use in the assembly of tunnel boring machines.
- LIST 19**
Omitted.
- LIST 19A**
Omitted.
- LIST 20**
Omitted.
- LIST 21**
Omitted.
- LIST 22**
(See Sl. No. 239 of the Table)
- (1) Telephonic or telegraphic apparatus of the following description:
- (a) Switching apparatus for cellular mobile telephone service
- (b) Base station controllers
- (c) ATM Switches
- (d) Frame Relay Switches
- (e) Ethernet Switches
- (2) Apparatus for Carrier Current Line System or Digital Line System of the following description:-
- (a) HDSL System
- (b) Dense Wave Division Multiplexing (DWDM) System
- (c) Routers
- (3) Radio communication equipment including VHF, UHF and microwave communication equipment of the following description:-
- (a) Base Transreceivers stations (BTS)
- (b) Satellite communication equipment; the following customer premises equipment, namely:-
- (i) Radio with LNA, up converters and down converters
- (ii) Satellite modems
- (c) BTS ancillary equipment of the following description,-
- (i) Cellular repeaters
- (ii) Amplifiers
- (iii) Wave Guides
- (4) Network management stations
- (5) Computers for billing and customer services
- (6) Short message service hardware/ Voice mail service hardware
- (7) Automatic call distribution system
- (8) Transcoders
- (9) Test equipment
- Note:-** Goods specified against item 1(a) is to be imported only by Cellular Mobile Telephone Service Licencees and Universal Access Service Providers.
- LIST 23**
(See Sl. No. 240 of the Table)
- (1) Paging control terminal
- (2) Transmitter controller
- (3) Paging transmitter
- (4) Link transmitter/ link repeater, monitor receiver
- (5) Link receiver
- (6) N+1 Arbitrators for the above, hot standby panel
- (7) Combiners
- (8) Automatic monitoring system
- (9) Network management & control system
- (10) Integrated ACD/ OAP system
- (11) Isolators
- (12) Cavity filters
- (13) Multicouplers
- (14) Directional power sensors
- (15) Communication analysers
- (16) Radio communication test set up, spectrum analyser, field strength meter
- (17) POCSAG or FLEX encoders
- (18) Global positioning system
- (19) Simul cast controller
- (20) Automatic call distribution equipment/system
- LIST 24**
(See Sl. No. 241 of the Table)
- (1) Controller (Dispatch) of the following description:-
- (a) Network Controller, Master Controller
- (b) Line Conditioner for controller
- (c) Computer for Network Management and Control System, System Watch
- (d) Processor Controller Frame, Shelves
- (e) Network Interface Module
- (f) Voice Tone Module
- (g) Dispatch Application Processor
- (h) Metro Packet Switch
- (i) Digital Cross Connect Switch

Appendix-A : Exemption to Customs Tariff's Schedule

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| <p>(j) Advance Packet Duplicator</p> <p>(k) Building Integration Timing System</p> <p>(2) Telephonic or telegraphic apparatus of the following description, namely:-
Base Station Controllers</p> <p>(3) Radio Communication equipment including VHF, UHF and Microwave communication equipment of the following description, namely:-
Base Transreceivers Stations (BTS)</p> <p>(4) Trunked Repeaters (multiple repeaters required operations):-</p> <p>(a) Repeaters, 350/ 400/ 800 Mh, 20-100 Watts</p> <p>(b) Line Interface Module</p> <p>(c) Repeater Programming kit and cable</p> <p>(d) Extender Card, extender cable</p> <p>(e) Repeater Module Packing kit</p> <p>(5) Antenna System equipment</p> <p>(a) Tower top pre-amplifier</p> <p>(b) Bi-directional amplifier</p> <p>(6) Voting Equipment</p> <p>(a) Voter Cable</p> <p>(b) Audio Revert Option Kit</p> <p>(c) Receiver decoder module</p> <p>(d) SMC main site RDM</p> <p>(e) Receiver Voter Module</p> <p>(f) Remote Multiplexer Module</p> <p>(g) Voter Diagnostic Module</p> <p>(h) RDM Test Cable</p> <p>(i) Satellite Power Supply</p> <p>(j) Central demix Module</p> <p>(k) Voter Shell Assembly</p> <p>(7) Field Programming kit-</p> <p>(a) Radio Interface Box(RIB)</p> <p>(b) RIB to Repeater Cable</p> <p>(8) Computer for billing and customer services</p> <p>(9) Short Message Service Hardware</p> <p>(10) Automatic Call Distribution System</p> <p>(11) Transcoders</p> <p>(12) Test equipment</p> <p>(13) Mobile Switching Office (MSO)</p> | <p>(9) E-Beam direct write system</p> <p>(10) Mask aligners</p> <p>(11) Mask inspection systems (comparators)</p> <p>(12) Wafer scribe or Wafer slicer or Wafer sawing machine or Wafer fractures or any combination thereof</p> <p>(13) Die bonders or wire bonders or combination thereof</p> <p>(14) Wafer sawing machine</p> <p>(15) Leak detection system</p> <p>(16) Clean room air showers</p> <p>(17) Particle monitor/ counter both air and liquid borne</p> <p>(18) Automatic encapsulation system, Automatic marking/ branding machine</p> <p>(19) Clean room laminar flow air handling system</p> <p>(20) Ultra clean room equipment</p> <p>(21) Ultra high purity demineralised water treatment plant</p> <p>(22) PVDF welding and orbital welding machines</p> <p>(23) Ultra high pure (UHP) gas distribution system</p> <p>(24) Toxic gas distribution/ monitoring system</p> <p>(25) Fourier Transform Infra-red (FTIR) Spectrophotometer for measuring Epitaxy Thickness, Boron and Phosphorus weight percentage</p> <p>(26) Parts of FTIR instrument</p> <p>(27) Interferometer and nano-scan meter for measuring deposited metal or oxide thickness</p> <p>(28) Ellipsometer for measurement of refractive thickness, thickness of layers deposited on semi-conductor wafer</p> <p>(29) De-Oxo purifiers and puridriers and Hydrogen, Nitrogen, Oxygen and Argon gases</p> <p>(30) Hydrogen, Oxygen and Nitrogen gas generators and accessories for producing high purity process gases for semiconductor wafer/ device manufacture</p> <p>(31) Automatic lead frame loaders for semiconductor devices</p> <p>(32) Mercury probing apparatus and accessories for measuring oxide purity and carrier concentration of semiconductor wafers</p> <p>(33) Parts of mercury probing apparatus</p> <p>(34) Fume scrubbers for toxic process gases used in semiconductor industry</p> <p>(35) Apparatus for profiling and measurement of the surface including topography of semiconductor wafers and /or any layers deposited on it.</p> <p>(36) Mass Flow Controllers (MFC) and Source Vaporiser for various process gases used in semiconductor wafer processing</p> | <p>(37) RF Generator for Epitaxial Reactors heating</p> <p>(38) Parts of RF Generator</p> <p>(39) Equipment used for quality control namely Burn-in Systems, moisture monitors and parts thereof</p> <p>(40) Tools for Moulding, Cutting, Trimming operations used in the semiconductors manufacture</p> <p>(41) Apparatus for the measurement of dynamic electrical parameters of Semiconductor wafer devices</p> <p>(42) Apparatus for measuring physical parameters of junction in semiconductor wafer</p> <p>(43) Automatic trim and form/die equipment for semiconductor devices</p> <p>(44) Electro polished SS pipes, Swagelok fittings, nupro bellows valves, manual shut-off valves, non-return valves, high purity gas and chemical filters</p> <p>(45) Optical pyrometer for measuring infra-red radiated temperature</p> <p>(46) Gas Chromatograph/ Analyzer for analysing purity of process gases</p> <p>(47) Toxic gas monitors and Alarms</p> <p>(48) Milli-Volt generator for temperature profiling of diffusion furnace used in semiconductor industry</p> <p>(49) Curve Tracer for measurement of dynamic electrical parameters of semiconductor wafers/ devices</p> <p>(50) Apparatus for measurement of life time carriers/Switching time for semiconductor devices</p> <p>(51) Contact Printer for photomask</p> <p>(52) Die sheer Tester</p> <p>(53) XRP Tester for inspection of the Moulded/ Encapsulated devices for finding out the defects.</p> <p>(54) Trace Moisture Analyzer/ Dew point analyser for measuring moisture contents in PPMS</p> <p>(55) UV light intensity measurement apparatus in semiconductor manufacture</p> <p>(56) Critical Dimension measurement system for Mask making</p> |
| <p>LIST 25
<i>(See Sl. No. 243 of the Table)</i></p> | | |
| <p>(1) Micromanipulators</p> <p>(2) Molecular beam epitaxy system (MBE system)</p> <p>(3) Chemical vapour deposition (CVD) system - Low pressure CVD (LP CVD) - Metal organic CVD (MO CVD)</p> <p>(4) High pressure oxidation systems</p> <p>(5) Lithography systems</p> <p>(6) Direct step on wafers/ steppers</p> <p>(7) X-ray lithography systems</p> <p>(8) E-Beam mask making system</p> | <p>(1) Omitted</p> <p>(2) Ferrite parts including memory cores and ferrite magnets</p> <p>(3) Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC</p> <p>(4) Connectors</p> <p>(5) Magnetic -Heads (all types)</p> <p>(6) Omitted</p> <p>(7) Ceramic/ Magnetic cartridges and stylus</p> <p>(8) Omitted</p> <p>(9) Microphones/ Microphone cartridges</p> | <p style="text-align: center;">LIST 26
<i>(See Sl. No. 244 of the Table)</i></p> |

Appendix-A : Exemption to Customs Tariff's Schedule

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|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| (10) Omitted | (14) Electrophoresis system (protein and DNA; 2D) | (32) High Pressure hydrogenator |
| (11) Antennas | (15) ELISA washer | (33) Gas generators |
| (12) Relays of contact rating upto 7 amperes | (16) Fluorimeter | (34) Automated dissolution test apparatus, including robotics |
| (13) EHT cables | (17) LC-MS machines | (35) Stability chambers conforming to ICH guidelines |
| (14) Level meters/level indicators/ tuning indicators/ peak level meters/ battery meter/ VC meters/ Tape counters | (18) Low temperature freezers (minus 70 degree centigrade and less) | (36) Rotational visco meter and Rheometer |
| (15) Tone arms | (19) Micro-array equipment including scanners, micro-fluidics station, arrayers, bio-analysers, micro-array chips and bio-chips | (37) Assembly for Iontophoresis studies |
| (16) Microwave passive parts | (20) Proteomic Analysers and proteomic lab Systems | (38) Ultra filtration equipment |
| (17) (i) Saw filters | (21) Flow Cytometer/FACs | (39) Diffusion cell apparatus |
| (ii) Ceramic filter/ trap | (22) Protein Purification System | (40) Densitometer |
| (iii) Delay lines | (23) Gel Documentation System | (41) Sustained release apparatus |
| (iv) CRT socket | (24) Enzyme linked immuno SPOT (Elis-pot) Reader System. | (42) Suppository testing device |
| (v) Spark gap | | (43) Zeta potential analyser |
| (vi) Degaussing coil | | (44) Ultracentrifuge |
| (18) Fibre optics and other optoelectronic parts and devices namely, Couplers, Attenuators, Connectors, Splicers, Multiplexers and Demultiplexers | | (45) Inverted microscope with fluorescence microscopy and photographic attachments |
| (19) Passive optical parts, namely, Microlens and splitters, Micropositioners, Optical filters and gratings and Phase plates | | (46) Transilluminator |
| (20) Special purpose optical fibres, namely, polarisation holding fibres, plastic fibres and large core fibres | | (47) Modular protein electrophoresis apparatus (1D/2D) |
| (21) Electron guns | | (48) Nucleic acid sequencer |
| (22) Omitted | | (49) Imaging densitometer |
| (23) Omitted | | (50) Fast-protein Liquid Chromatography |
| | | (51) U.V. Crosslinker |
| | | (52) Probe Sonicator |
| | | (53) Scintillation counters (Y and B) |
| | | (54) CO2 incubator |
| | | (55) Incubator shaker for bacterial culture |
| | | (56) Polymerase chain reaction machine |
| | | (57) Cell harvestor |
| | | (58) Speed Vac |
| | | (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) Auto analyser |

LIST 28

(See Sl. No. 248 of the Table)

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|---------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|---------------------------------|-------------------------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------|-----------------------|-------------------------|-----------------------------------|--------------------|-------------------------|--------------------------------------------|-------------------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------|-------------------------------|-------------------------------|---------------------------|----------------|------------------------|------------------------------------|---------------------------------|----------------------------|-----------------------------------|----------------------------------------------------|-----------------------------------------|
| (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, lights scattering and photocalibration spectroscopy types | (8) Atomic absorption Spectrophotometer | (9) Tensiometer | (10) Moisture balance | (11) Elemental analyser | (12) High Precision Auto titrator | (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 analyzer | (29) Multiple organic synthesizer | (30) Focussed Microwave oven for organic synthesis | (31) Immersion cooling probe for 100 oc |
|---------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|---------------------------------|-------------------------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------|-----------------------|-------------------------|-----------------------------------|--------------------|-------------------------|--------------------------------------------|-------------------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------|-------------------------------|-------------------------------|---------------------------|----------------|------------------------|------------------------------------|---------------------------------|----------------------------|-----------------------------------|----------------------------------------------------|-----------------------------------------|

LIST 26A

Omitted.

LIST 27

Omitted.

LIST 27A

(See Sl. No. 248 of the Table)

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|--------------------------------------------------------------------------------|-------------------|---------------------------------------|--------------------------------------------------|------------------|------------------|------------------|----------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------|
| (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 flasks etc | (12) Centrifuges-tubular, explosion proof, disk stack | (13) DNA/Oligonucleotides Synthesizers and DNA Analysers |
|--------------------------------------------------------------------------------|-------------------|---------------------------------------|--------------------------------------------------|------------------|------------------|------------------|----------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------|

Appendix-A : Exemption to Customs Tariff's Schedule

(79) Biofuge	(25) Bottom Top Dispenser	(71) High pressure hydrogenerator
(80) Passive avoidance apparatus with controller	(26) Brookfield viscometer	(72) High pressure reactor-Autoclave
(81) Auto stainer	(27) Butane fuel microtorches	(73) High speed refrigerated research centrifuge
(82) Microtome	(28) Cardiac monitors	(74) High throughput organic synthesizer, High throughput biological screening equipment
(83) Cell harvester	(29) Cell lines	(75) Hybridizing oven
(84) Tissue embedding machine	(30) Centrifuges and Ultra Centrifuge	(76) Image Analyzer and Imaging Densitometer
(85) 4 channel auto track system	(31) Chilling incubators	(77) Implantable Plant
(86) Blood cell counter	(32) Coating Apparatus	(78) Incubators
(87) Blood flow meter	(33) Crusher (tissue)	(79) Inductive coupling plasma equipment
(88) Stereo toxic microscope	(34) Crystal/freezing microtome and Ultramicrotome	(80) Infrared temperature sectos
(89) Microdialysis (pull-push counter)	(35) Densitometer	(81) Inhalation chambers with accessories
(90) Radiotelemetric monitoring system	(36) Differential Scanning Calorimeter	(82) Inverted microscope with fluorescence microscopy with photographic attachment
(91) High speed refrigerated research centrifuge	(37) Digital Boiling point/ melting point/ Freezing point apparatus	(83) Laser particle size analyser, Particle shape analyser, Surface area analyser
(92) pH meter (3 decimal reading)	(38) Digital Cameras	(84) Liquid scintillation counter
(93) Microscope phase contrast	(39) Digital pH meter	(85) Low Temperature Circulation Bath
(94) Microscope polarizing	(40) Digital Stroboscope	(86) Micro and Micro Soxlet Extractors
(95) Vacuum rotary evaporators with digital display and control different sizes	(41) Digital Temperature	(87) Microscope and Microtome blades disposable
(96) Freeze drier (Lyophilizer)	(42) Controllers	(88) Reaction colorimeter
(97) Precision pipetting devises	(43) Digital thermometer for recording body temperature of experimental animals	(89) Otoscopes
(98) Refrigerated bath	(44) Direct insertion probe	(90) Peristaltic pumps
(99) Low temperature circulatory bath (-33° C)	(45) Disintegration Test Machine	(91) Phototachometer
(100) Magnetic stirrer with precision temperature control and digital display	(46) Dissolved oxygen Meter	(92) Polorimeter
(101) Thermostatic blocks (Dry bath) with or without magnetic stirring facility	(47) Dry icemakers	(93) Porometer and Porosity analyser
LIST 28A	(48) Dust generator and measurement apparatus	(94) Potentiometer
<i>(See Sl. No. 248A of the Table)</i>	(49) Dyno Mill	(95) Precision vacuum contractor
(1) Aminoacid Analyser	(50) Electronic Top Loading Balance	(96) Probe sonicator
(2) Analytical Balances	(50) Electrophoresis unit	(97) Protein purification, machine
(3) Anemometers	(51) Electroporator	(98) Radiodetector, Radiommunoassy equipment, Gamma counter for hormonal assay
(4) Anesthesia Equipment	(52) Elemental analyser	(99) Refractometer and Rotary evaporators
(5) Atomic Absorption Spectrophotometer	(53) Elisa reader Monoclonal antibody production equipment	(100) Rheometer
(6) Atomiser	(54) Encapsulation equipment	(101) Rotary microtomes, Rotary evaporators
(7) Attrition Measurement Equipment	(55) Flame photometer	(102) Silverson homogeniser
(8) Auto Analyser-clinical chemistry	(56) Flash point apparatus	(103) Spectrofluorimeter Luminescence meter
(9) Auto Ignition test apparatus	(57) Flask Chromatographic System	(104) Spheriodizer
(10) Auto radiography equipment	(58) Fluid Bed Drier lab model	(105) Spinning band distillation apparatus
(11) Auto titrator	(59) Focussed Microwave oven for organic synthesis	(106) Spray drier
(12) Automatic cover slipper	(60) Freeze drier	(107) Submersible Magnetic Stirrer
(13) Automatic slide stainer	(61) Freezing point apparatus	(108) Super critical fluid chromatography systems
(14) Automatic tissue processor	(62) Freezing rack for metabolic cages	(109) Sustained release apparatus
(15) Ball tube distillation apparatus	(63) Gas Detectors with masks, cartridges gas monitors	(110) Syringes
(16) Basic Glove Boxes	(64) Gel Dryer and Gel documentation and analysis system	(111) Tattooing instrument
(17) Basic Orbital and Horizontal Shakers	(65) Granulator laboratory granulator	(112) Tintometer
(18) Biolistic (Gene gun)	(66) Plant Growth chambers	(113) Tissue embedder
(19) Biological Oxidiser	(67) Health monitoring equipment	(114) Transilluminator
(20) Biopsy punches	(68) Heart monitors for dogs and higher animals	(115) Zeta potetial analyser
(21) Blood Cell Counter	(69) High vacuum pumps	
(22) Blood Flow Meter	(70) High pressure autoclave	
(23) Blood sampling equipment's		
(24) Body composition analysis equipment		

Appendix-A : Exemption to Customs Tariff's Schedule

- (116) Ultrasonic cleaners
- (117) Oscilloscope
- (118) Ultrafiltration equipment
- LIST 29**
Omitted.
- LIST 30**
(See Sl. No. 250 of the Table)
- | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| (1) Singeing machine | (33) Power driven socks knitting/ gloves knitting machine | (75) Shrinkage controlling machines for knitting fabrics |
| (2) Fabric reversing machine | (34) Whole garment making machine (knitted) | (76) Loopdrivers for tubular knitted fabrics |
| (3) Yarn drying machine | (35) Plain stitching machine with more than 3500 stitches per minute | (77) Mercerising machines for tubular knitted fabrics |
| (4) Volumetric/ Gravimetric measurement liquid chemical station | (36) Computerised plain stitching machine with more than 3500 stitches per minute | (78) Singeing machines for tubular fabrics |
| (5) Lab dye preparation machine | (37) High speed needle feed two needle flat bed industrial sewing machine | (79) Pile cutting machines for knitted fabrics |
| (6) Lab infra Red Drying Machine | (38) Sewing machine zig-zag flat bed | (80) Rotating edging machine for fabric rolls |
| (7) Continuous weight reduction machinery through microwave technique | (39) High speed multiple needle sewing machine | (81) Conveyors for garments |
| (8) Kier decatizing/ continous decatizing machine | (40) Class feed of the arm industrial sewing machine | (82) Garment Calendering machine |
| (9) Solvent scouring machine | (41) Button hole sewing machine | (83) Tie making machines |
| (10) Blanket Fringing Machine | (42) Button stitch sewing machine | (84) Labelling machines |
| (11) Raising/ Brushing Machine | (43) Elastic inserting machine (on a variety of garments) | (85) Laying and cutting machines |
| (12) Circular Knitting Machine | (44) Belt attaching machine | (86) Button and Rivet fixing machine and/or dies thereof |
| (13) Industrial Sewing machine | (45) Zip attaching machine | (87) Weft straightening and calendering machine |
| (14) Single needle bed drop feed lockstitch machine | (46) Bar tacking machine | (88) Slit Opening Machine |
| (15) Single needle lockstitch flat bed machine | (47) Hemstitch machine | (89) Lab Yarn dyeing machine |
| (16) Single needle flat bed drop feed lockstitch machine with speed more than 3500 stitches per minute | (48) Smoking machine | (90) Lab dyeing machine |
| (17) High speed twin needle feed lockstitch machine | (49) Power driven cloth cutting machine | (91) Lab pressing machine |
| (18) High speed two needle lockstitch machine | (50) Band knife cutting machine | (92) Automatic cone winding machine with yarn splicer and auto doffing system |
| (19) Computerised multineedle lockstitch/ chainstitch machine | (51) Collar turning and blocking machine and cuff turning and blocking machine | (93) Drawing in machine |
| (20) Single needle lockstitch machine with built in trimmer | (52) Cuff press | (94) Computer aided design system |
| (21) Blind stitch machine of various models | (53) New automatic collar turning machine | (95) Fully automatic grey fabric inspection machines with roll to roll winding having microprocessor recorder |
| (22) Single needle drop feed chainstitch machine | (54) Automatic pocket weld sewing machine or Automatic pocket welting machine | (96) Colour matching computer |
| (23) Two needle chainstitch or lockstitch machine | (55) Pocket creasing machine | (97) High speed Intersecting Rotary/ Chain/ Pin Drawing Sets/ Gill Boxes |
| (24) Chainstitch overedging machine | (56) Embroidery machine with 10 heads and above | (98) Rectilinear Combs |
| (25) Two or three needle chainstitch machine | (57) Computerised embroidery machine | (99) Draw Frame/ Roving Frame/ Automatic Rubbing Frame/ Bobbiners/ Finishers, for use in woollen textile industry |
| (26) Two thread chainstitch for high speed seaming and banding operation with gear driven pulled feed/ compount feed of speed 3500 stitches per minute and above | (58) Printing and curing machine | (100) Ring frames from 60 MM Ring Dia and above, for use in woollen textile industry |
| (27) Safety stitch machine | (59) Quilting machine | (101) Ring Frames with Siro Spinning attachment/ Auto Doffers having maximum 75 MM Ring Dia, for use in woollen textile industry |
| (28) Power driven flat bed knitting machine | (60) Snap fasterns fixing machine and/ or siwa thereof | (102) Shearing, polishing and cropping machines |
| (29) Computerised flat bed knitting machine | (61) Thread cleaning machine | (103) Step cleaner |
| (30) Power operated flat lock/ overlock machine | (62) Steam Press | (104) Flax hackling machine |
| (31) Linking machine | (63) Portable boiler for steam press | (105) Drawing machine for Flax |
| (32) Loop making machine | (64) Steam Cabinet | (106) Roving machine for Flax |
| | (65) Vaccum table | (107) Wet ring frame for Flax |
| | (66) Fusing press | (108) Auto winding machine for Flax |
| | (67) Dry to Dry cleaning machine | (109) Continuous spinning machines for Viscose Filament Yarn |
| | (68) Stain/ spot removing machine/gun | (110) Digital electronic frequency inverters for spinning machines including control boards |
| | (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 | |

Appendix-A : Exemption to Customs Tariff's Schedule

- (111) Finishing oil metering pumps with relevant feed system
- (112) Metering gear pumps for Viscose
- (113) Portable systems for injection of pigments for viscose dope complete with stirred vessel, metering pumps, instruments and control panel
- (114) Precious metal spinnerettes including distribution plates (pre-spinnerette)
- (115) Spin bath degassing plant by flash evaporation
- (116) Spin bath backwash filtration system with candle filters
- (117) Continuous dissolving and homogenising system for viscose preparation
- (118) Contidisk filters for viscose
- (119) Spinbath heat exchanger in graphite

LIST 31

(See Sl. No. 251 of the Table)

- (1) Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities
- (2) Combined contipress/ decatising machine
- (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 for reuse.
- (4) Hydraulic Flat Paper Press/ continuous Hydraulic Flat paper Press/ Rotary Press
- (5) Fully fashioned high speed knitting machine
- (6) Computerised Pattern maker/ Pattern grading/ marker
- (7) Computerised embroidery pattern-making machine with plotter
- (8) High Speed Warping machine with yarn tensioning, pneumatic suction devices and accessories
- (9) Shuttleless loom (air jet, water jet, rapier and projectile and narrow width high speed needle)
- (10) Beam knotting machine
- (11) Auto control type humidification plant
- (12) Carding Sets, for use in woolen textile industry
- (13) Yarn/ Fabric mercerizing machine
- (14) Continuous bleaching plant
- (15) Omitted.
- (16) Wet fabric spreading and squeezing machine
- (17) Relax drum/ conveyer drying machine
 - (i) Drying range
 - (ii) Float dryer
 - (iii) Loop dryer
 - (iv) Drum dryer

- (v) Jet dryer
- (vi) Rapid dryer
- (18) Compacting Machine
- (19) Computer controlled HTHP yarn dyeing machine
- (20) Soft package winders (dye package winders)
- (21) Automatic dye weighing and dispensing system
- (22) Open width Tubular inspection machine
- (23) Fastness testing equipment
- (24) Shrinkage testing equipment
- (25) Indigo dyeing range with/without sizing plant
- (26) Computer colour matching equipment
- (27) High speed computer control padding mangle
- (28) Powder dot coating machine
- (29) Laser engraver or inkjet engraver
- (30) Pre-shrinking range for flat and Knitted goods
- (31) Knit-tubular mercerising or bleaching-cum-mercerising machine
- (32) Auto flame controlled, width controlled singeing machine for flat and Knitted fabrics
- (33) Milling and scouring machine
- (34) Shearing and Polishing machine
- (35) Kier Decatising/ Decatising machine
- (36) Combined Contripress/ Decatising machine
- (37) Auto fabric detwister
- (38) Rotary/ Flat bed screen printing machine
- (39) Curing/ Polymerising machine
- (40) Continuous rope/ open width washing machine
- (41) Open width continuous dyeing range
- (42) Soft flow dyeing machine
- (43) Jet dyeing machine

LIST 32

(See Sl. No. 252 of the 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) Clip stenter
- (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 32A

(See Sl. No. 252A of the Table)

- (1) Machinery for coffee plantation sector, namely:-
 - (i) Coffee grinder intended for industrial use, falling under tariff item 8479 82 00
 - (ii) Coffee roasting machine intended for industrial use, falling under tariff item 8516 79 90
 - (iii) Power weeding machine, falling under tariff item 8433 11 90
 - (iv) coffee processing machine (pulping, cleaning, sorting & grading), falling under sub-heading 8433 60
 - (v) Sprayer, falling under tariff item 8424 81 00;
 - (vi) Coffee packaging machine falling under tariff item 8422 30 00
 - (vii) Coffee bagging machine falling under tariff item 8422 30 00
 - (viii) Mechanical harvester falling under tariff item 8433 59 00
- (2) Machinery for tea plantation sector, namely:-
 - (i) Tea bagging machine, falling under tariff item 8422 30 00
 - (ii) Tea packaging machine, falling under tariff item 8422 30 00
 - (iii) Color sorting machine, falling under sub-heading 8433 60
 - (iv) Tea leaf cutting-rolling machine, falling under tariff item 8438 80 40
 - (v) Mechanical harvester, falling under tariff item 8433 59 00
 - (vi) Tea pruning machine, falling under tariff item 8201 60 00
 - (vii) Mist blower, falling under tariff item 8414 59 20
 - (viii) Sprayer, falling under tariff item 8424 81 00;
 - (ix) Rotary shifter falling under sub-heading 8433 60
 - (x) Lateral cyclon winnower falling under sub-heading 8433 60
 - (xi) Dividing bypass falling under sub-heading 8438 80

Appendix-A : Exemption to Customs Tariff's Schedule

- (3) Machinery for rubber plantation sector, namely:-
- (i) Slab cutter, falling under tariff item 8477 80 90 or 8486 20 00
 - (ii) Shredder, falling under tariff item 8477 80 90 or 8486 20 00
 - (iii) Solid pump vibrating screen, falling under tariff item 8413 70 96
 - (iv) Plastimeter/PRI ageing oven, falling under tariff item 8486 10 00, 8486 20 00 or 8514 10 00
 - (v) Mooney viscometer, falling under tariff item 9027 80 10
 - (vi) Latex centrifuge falling under tariff item 8421 11 00
 - (vii) Mechanical stability time apparatus, falling under tariff item 9024 80 99.
- LIST 33**
Omitted.
- LIST 34**
(See Sl. No. 257 of the Table)
- | | | |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| (1) Air blast dust removing machine | (29) Cementing machine and cementing gun | (72) Folding machine for brief cases and other leather products |
| (2) All types of staking machines except slocum (slow combing process) | (30) Chain Slotting machine | (73) Folding machine for sides for Brief Case |
| (3) Automatic Drying machine | (31) Channel Closing machine | (74) Forepart conditioning machine |
| (4) Automatic Lacing machine | (32) Channelling and Grooving machine | (75) Frame Fixing/ Frame Folding machine |
| (5) Automatic Leather Perforating and/or Punching machine | (33) Clicking Board levelling/ Planing Machine | (76) Fusing presses |
| (6) Automatic Lock-Stitching Cylinder Bed Bartacker | (34) Clicking machine/cutting press | (77) Halogen and adhesive/film application machine |
| (7) Automatic machine to control, to slant and to glue leather straps | (35) Clicking Machine Hydraulic (Bottom) | (78) Hand Operated Press for Inserting Perforation Tubes and Prickers |
| (8) Automatic Milling machine | (36) Colorimeter | (79) Heat Setting plant |
| (9) Automatic Milling-Boring Machine | (37) Column Boring machine | (80) Heat transfer press |
| (10) Automatic or semi-automatic hydraulic press (750 tonnes or more) | (38) Computerised Sewing Machine | (81) Heel and Sole Brushing machine |
| (11) Automatic Padding machine | (39) Computerised Skiving machine | (82) Heel and Sole Buffing machine |
| (12) Automatic Spraying machine | (40) Conveyor System; including conveyors for heat setting, cold setting, with or without vacuum | (83) Heel Attaching machine |
| (13) Automatic Tacks - Reinforce machine | (41) Counter Cementing Machine | (84) Heel Breast Cementing machine |
| (14) Automatic Work Unit for assembling the complete Insole | (42) Counter Moulding machine | (85) Heel breast roughing machine |
| (15) Back Part Moulding machine | (43) Counter Tightening machine | (86) Heel Breasting machine |
| (16) Band-saw with or without Flier | (44) Coupling and edge pre-trimming machine | (87) Heel Building machine |
| (17) Bandknife Splitting machine | (45) Crimping machine | (88) Heel Covering machine |
| (18) Belt Punching and cutting machine | (46) Crumpling and embossing machine | (89) Heel Molder Flanger |
| (19) Bobbin machine with counter | (47) Curtain coating machine | (90) Heel Nailing machine |
| (20) Boot leg ironing machine | (48) Cylinder Bed Sewing machine | (91) Heel profiling machine |
| (21) Bottom Leather Grain Crack Tester | (49) Die Bending machine | (92) Heel seat and side lasting machines |
| (22) Bottom roughing and/ or scouring machine | (50) Double Band Cleaning machine | (93) Heel Seat Cement Lasting machine |
| (23) Box Stamping machine | (51) Dust removing machine-pneumatic/hydraulic | (94) Heel Trimming/ pretrimming/ Cupping or combined machine |
| (24) Buckle Stappling machine | (52) Dyeing machine | (95) High Speed Corner Stitching machine |
| (25) Button Hole (Eyelets end) machine | (53) Edge buffing machine | (96) Hole punching machine |
| (26) Button Sewing machine | (54) Edge Inking machine | (97) Hot Melt Applicators |
| (27) Button stitch/ Sewing machine | (55) Edge Pre-Trimming machine | (98) Humidifier for Uppers |
| (28) Cementing machine | (56) Edge Setting machine | (99) Hydraulic/ Pneumatic sammying and/or setting machine |
| | (57) Edge Trimming machine | (100) Hydraulic automatic plating ironing machine |
| | (58) Elastic inserting machine on variety of garments | (101) Hydraulic Bending machine |
| | (59) Electrical machine for cutting and slanting straps | (102) Hydraulic Fleshing machine |
| | (60) Electro pneumatic weaving machine for leather | (103) Hydraulic Ironing and Embossing Press |
| | (61) Electronic skin assessor | (104) Hydraulic Scudding machine |
| | (62) Embossing Plates for Press for leather printing | (105) Hydraulic Setting machine |
| | (63) Engraved rollers for Press for leather printing | (106) Hydraulic Shaving machine |
| | (64) Evening and Roughing machine for Soles and Insoles | (107) Hydraulic Shearing machine |
| | (65) Fibre Board Flexing machine | (108) Hydraulic Splitting machine |
| | (66) Fine Turn machines for Lasts | (109) Hydraulic Sulphide applicator |
| | (67) Finish Sheet Resistance Tester | (110) Injection moulding of PVC/TPR/EVA soles, inserts and half soles |
| | (68) Finishing Machine for Lasts | (111) Injection Moulding press to produce Plastic shoe Lasts |
| | (69) Fixed Head/ Travailing Head Clicking Cutting machine | (112) Insole Attaching machine |
| | (70) Flat Bed Double Needle Sewing machine | (113) Insole Backpart Stiffener Tester |
| | (71) Flat Bed Single Needle Industrial Sewing machine with or without trimer | (114) Insole Beveling machine |
| | | (115) Insole Covering machine |
| | | (116) Insole moulding machine |
| | | (117) Ironing and conditioning machine including chill setter machine |

Appendix–A : Exemption to Customs Tariff's Schedule

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|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (118) Kamborian Lasting machine | (160) Post Bed Double Needle Sewing machine | (204) Sole Levelling machine |
| (119) Knife Grinding machine | (161) Post Bed Single Needle Sewing machine | (205) Sole Stamping/ Embossing machine |
| (120) Knife making equipment for cold steel and forged steel | (162) Post Bed Single Needle under Edge Trimming | (206) Soling Material Abrasion machine |
| (121) Label stitching machine | (163) Pounding or beating or ironing machine or combination of such machines | (207) Spiral Cutting machine/ Cutting Press |
| (122) Last Turning machine | (164) Pre-lasting conditioner | (208) Spray Booths |
| (123) Lastometer | (165) Preparing and polishing machine | (209) Stamping machine for Upper/ Lining/ Socks |
| (124) Leather buffing machine | (166) Pulling Over and Cement Lasting machine | (210) Steam Toe Press |
| (125) Leather cover cutting machine for Heels | (167) Pulling Over Machine | (211) Stich Marking machine |
| (126) Leather Polishing machine | (168) Punches for model room | (212) Strap/ Strip Cutting machine |
| (127) Leather rolling machine | (169) Punches of all varieties | (213) Strap Folding machine |
| (128) Lining roughing machine | (170) Punching and/ or eyeleting machine | (214) Stretching and drying machine with or without conveyor and toggles |
| (129) Lining Trimming machine | (171) PVC/PU/EVA direct injection soling machine (DIP construction) | (215) String Lasting machine |
| (130) Loop closing machine | (172) Quilting machine | (216) Strobel type stitching machine |
| (131) Loose/ Nailing machine | (173) Raised Cord Sewing machine | (217) Studs Attaching machine |
| (132) Manual loop cutter | (174) Reactivating Plant for Shoe and Soles | (218) Suit Case Stitching machine |
| (133) Mckay Stitching machine | (175) Recessing and Roughing Soles machine | (219) Tack heel seat lasting machine |
| (134) Milling machine for shoe Uppers | (176) Recessing Welt machine | (220) Tack Lasting machine |
| (135) Moccasin Lining Trimming machine | (177) Rotary Collection Unit | (221) Tack Side lasting machine |
| (136) Moccasin performing machine | (178) Rotary Pigment Coating machine | (222) Tanning and colouring drums |
| (137) Motorised hides and skins stamping machine | (179) Rotary Printing machine | (223) Taping and seam rubbing machine |
| (138) Moulds for rubber sole direct vulcanising press and PVC direct injection soling machine | (180) Rough Turn machine for lasts | (224) Testing Equipments, namely:- Flexometer/ Upper material flexing machine, Tensometer/ Lastometer, Permeometer/ Upper leather water proofness tester, Penetrometer/ Bottom Leather water penetration machine, Finish rub fastness tester, Upper leather abrasion resistance machine, Dome plasticity apparatus, Finish fleet resistance tester, Adhesion of finish tester, Leather shrinkage temperature determination apparatus, Wrinklometer, Bottom Leather grain crack tester, Electronic moisture meter, Dyeing and fumbling machine for laboratory, fibre board flexing machine, State of cure apparatus, Ross Flexing machines, Soling materials abrasion machine, Heel fatigue tester, Heel impact tester, 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 |
| (139) Multiple Row Upper Chain Stitching machine i.e. 3 Rows and above | (181) Roughing machine for Plastic Blocks | |
| (140) Three Needles for Small Arm Cylinder machine for Multiple Row Stitching | (182) Roughing machinery for upper or soles or insoles | |
| (141) Outsole Stitching machine | (183) Rubber sole direct vulcanizing press (DVP construction) | |
| (142) Paste drying unit | (184) Satra Plan and Knife search | |
| (143) Pattern binding machine | (185) Scissors type and nibbling type machines for plates | |
| (144) Pattern corner cutting and binding machine | (186) Scouring and Blending machine | |
| (145) Pattern Grading machine | (187) Screwing machine | |
| (146) Pattern making machine | (188) Seam Ironing machine | |
| (147) Pattern Perforator | (189) Sectioning machine | |
| (148) Pattern Plan | (190) Sewing machine Cylinder Bed | |
| (149) Pattern scanner | (191) Sewing Machine for Ruffled Work and Genuine Mocassin | |
| (150) Pattern Scanning machine | (192) Sewing Machine Zig Zag Flat Bed | |
| (151) Piping making machine with trimming and embellishment fixing machines | (193) Shank/ Sole/ Counter reducing machine | |
| (152) Plan Computer Controlled Nesting System | (194) Shank Rivetting machine | (225) Thermo cementing and folding machine |
| (153) Pneumatic Broaching machine | (195) Shears for cutting pattern | (226) Toe Cap Applicator Thermoplastic |
| (154) Pneumatic control moulder machine for buckles | (196) Shears for Iron Bars | (227) Top Lift Slugging machine |
| (155) Pneumatic fusing machine for ironing fusible interlining | (197) Side Lasting machine | (228) Transfer Arm |
| (156) Polishing machine | (198) Sidewall Roughing machine | (229) Trimming/milling machine with or without polishing device |
| (157) Polyshanking machine | (199) Skiving machine | (230) Twin Needle, needle feedlock stitch sewing machine |
| (158) Polyurethane/PVC/TPR and EVA sole, insole, midsole, heel, heel tip injection moulding machine (single or multiple station) | (200) Slike Fastener Fatigue Tester | (231) Twin Sole Attaching machine |
| (159) Fore part lasting machine | (201) Snap fasteners fixing machine with or without dies therefore | (232) Two Needle Lock Stitching machine |
| | (202) Sole/ Heel/ Seat Roughing machine | (233) Unlasting machine |
| | (203) Sole Edge Recessing/ Shapping machine | (234) Upper Cementing machine |

Appendix-A : Exemption to Customs Tariff's Schedule

(235) Upper Edge Inking machine		meant for amateur frequencies with accessories in assembled or kit form	(7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
(236) Upper Embossing machine			
(237) Upper Folding machine	(2)	VHF/VHF or VHF/UHF Repeater (combination of transmitter and receiver) meant for amateur frequencies with accessories in assembled or kit form	(8) Drafting, Drawing aids, tactile displays
(238) Upper Forming machine			
(239) Upper Perforating machine			
(240) Upper Reinforcing machine			
(241) Upper Seam Rubbing/ Beating machine	(3)	Transverter for amateur frequencies in assembled or kit form	(9) Specially adapted clocks and watches
(242) Vacuum Drying machine	(4)	Grid Dip Oscillator, Radio Frequency Interference Filter, Balun Transformer, SWR bridge or reflectometer, Morse reader or Noise bridge	(B) (1) Orthopaedic appliances falling under heading No.90.21 of the First Schedule
(243) Vacuum forming machine for last with vacuum pump			(2) Wheel chairs falling under heading No. 87.13 of the First Schedule
(244) Vice for holding pattern	(5)	Antenna with or without feeders/ Antenna rotators for amateur frequencies	(C) Artificial electronic larynx and spares thereof
(245) Vision Lasting System for Toe Lasting machine	(6)	Digital Frequency counter (upto 600 MHz) with accessories	(D) Artificial electronic ear (Cochlear implant)
(246) Vulcanizing Press	(B) Parts -		(E) (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
(247) Welt (Rand) Attaching machine	(1)	Transistors, diodes, integrated circuits/ chips, thermionic valves or vacuum tubes	(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 typing machines
(248) Aquamix for use in Tanning industry	(2)	Toroidal cores, quartz crystals, relays, rotatory switches, ferrite beads	(3) Braille paper for the production of braille books
(249) Prodomix for use in Tanning industry	(3)	Variable condensers, air-dielectric type	(4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
(250) Microtan/ Computan for use in Tanning industry	(4)	Precision capacitors (fixed type) value (s) between 1pF to 5000 pF	(5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
(251) Pneumatic press for engraving and marking	(5)	Spare nicad cells or pack, as required or used with thermionic valves or vacuum tubes or toroidal cores (in the case of hand held transreceiver)	(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 the blind
(252) Pneumatic staple gun for stapling insoles, heels and uppers	(6)	Slow motion tuning mechanism with or without dials	(7) Assistive listening devices, audiometers
(253) Stapling machine for bows to uppers of leather shoes			(8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
(254) Lighting assessment cabinet (for checking colour under different light conditions)			(9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement
(255) CAD/ CAM equipment for shoe designing and pattern engineering including software			
(256) Bias tape cutting machine		LIST 36 <i>Omitted.</i>	
(257) Spiking machine		LIST 37 <i>Omitted.</i>	
(258) Airhood with grinder		LIST 38 <i>Omitted.</i>	
(259) Sock liner press		LIST 39 <i>Omitted.</i>	
(260) Box folding machine		LIST 40 <i>Omitted.</i>	
(261) Outsole plates		LIST 41 <i>(See Sl. No. 370 of the Table)</i>	
(262) Dust collector and exhaust systems	(A)	(1) Braille writers and Braille writing instruments	
(263) Shoe box making machine		(2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers	
(264) Splitting machine (fitted with electronic and computer devices, etc.)		(3) Canes, Electronic aids like the Sonic Guide	
(265) Moulds for footwear		(4) Optical, Environmental Sensors	
(266) Colouring/painting machines for soles and heels		(5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator	
(267) High frequency welding/ cutting machines for uppers and insoles		(6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels	
(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			
		LIST 35 <i>(See Sl. No. 283 of the Table)</i>	
(A) Wireless Apparatus and accessories -			
(1) HF, VHF, or UHF transreceiver (combination of transmitter and receiver)			LIST 42 <i>Omitted.</i>

Appendix-A : Exemption to Customs Tariff's Schedule

LIST 43

(See Sl. No. 401 of the Table)

1. Tarapur Atomic Power Plants -3 and 4 (Maharashtra) - 1000 MW
2. Kudankulam (Tamil Nadu) - 2000 MW
3. Kaiga - 3 and 4 (Karnataka) - 440 MW
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) - 500 MW
6. Kakrapar Atomic Power Project-Units 3 and 4 (Kakrapar) of 1400 MWe.

LIST 44

(See Sl. No. 424 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 tenslon 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 45

(See Sl. No. 425 of the Table)

Textile machinery for man-made or synthetic 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 equipments, including pre-crystalliser, crystalliser and rotary feeders;
 - (g) Process control equipments, 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 Blower;

(2) *Machinery for synthetic fibre plant:*

- (a) Spinning equipments, 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 equipments, 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 equipments for fibre testing, including favimat, fagegraph 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;

Appendix-A : Exemption to Customs Tariff's Schedule

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| (e) | Draw texturising machine, including creel, intermingling jets, ceramic guides, doffers; | (g) | Textile laboratory equipment for testing of fiber properties such as denier, tenacity, elongation, spinning fault, UV value and microscope with fibre imaging system; | (ii) | Alkali Cellulose Cooler-Fluidized with automatic temperature control |
| (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. | (8) | <i>Omitted.</i> | (iii) | Press Lye Filter |
| (4) | <i>Other capital goods for synthetic fibre/ yarn industry:</i> | (9) | <i>Omitted.</i> | (iv) | Xanthator with automation |
| (a) | Spin draw winding machine; | (10) | <i>Machinery for Viscose Rayon Filament Yarn/ Rayon Tyre Yarn:</i> | (v) | Rough and Fine Grinders for Viscose |
| (b) | Spindles; | (a) | Twin rolls press; | (vi) | Viscose Filters |
| (c) | Yarn guides; | (b) | Ageing Drum Hopper; | (vii) | Viscose deaerators |
| (d) | PSM Rings; | (c) | Blowers and Fans for Alkali Cellulose Transport system; | (viii) | Color slurry injection pumps |
| (e) | Ballon Control Rings; | (d) | Slorry Pumps including VFDs; | (ix) | Slurry homogeniser system |
| (f) | Travellers; | (e) | Automatic Pulp handling system; | (x) | After treatment line for washing fibre, conveying of fibre and chemical treatment |
| (g) | Extruders; | (f) | Simplex/ Churn; | (xi) | After treatment chemicals filtration system |
| (h) | Extruder barrel; | (g) | Plate and Frame Filter Press; | (xii) | Pneumatic fibre squeezing system |
| (i) | Online filamentation detector; | (h) | Viscose Pumps (Gear Screw Pumps including VFDs); | (xiii) | Wet fibre opener |
| (5) | <i>Machinery for Regular/ HWM Viscose Staple Fibre Plant:</i> | (i) | Evaporator; | (xiv) | Dry fibre opener |
| (a) | Sintered Filer Media; | (j) | Heat Exchanger - Hastalloy Plate and Frame Type; | (xv) | Online fibre contamination and removal system |
| (b) | Automatic High Speed centrifugal separator; | (k) | Crystallizer; | (xvi) | Automatic bale handling system |
| (c) | Fibre production lines; | (l) | Vacuum System - Ejectors, Boosters, Vacuum Pump and Vacuum Filter; | (xvii) | Bale inspection system |
| (d) | Fibre Cutter; | (m) | Auto bagging and weighing system; | (xviii) | Automatic candle filters for spin bath filtration |
| (e) | Fibre Dryer; | (n) | Sand Filters; | (xix) | Dry condensing system for low pressure vapour removal in evaporators, crystallisers and viscose deaerators |
| (f) | Pneumatic Fiber Fidders; | (o) | Centrifugal Pumps including VFDs; | (xx) | Low temperature multi effect distillation (LT-MED) system and mechanical vapour compression for effluent treatment by water desalination process |
| (g) | Baling Press; | (p) | Pot Spinning Machine; | (xxi) | Electrical protecting devices and relays falling under tariff item 8536 49 00 |
| (h) | Plate Heat exchanger; | (q) | Spinning Pots and Pot Motors; | (xxii) | Flame proof motors falling under tariff item 8536 90 90 |
| (i) | Graphite heat exchanger; | (r) | Metering Gear Pumps for Viscose; | (xxiii) | Process monitoring and control equipment falling under tariff item 8538 10 10 |
| (j) | Neno filtration plant; | (s) | Automatic cake wrapping system; | (xxiv) | Distributed control system falling under tariff item 8537 10 10 |
| (6) | <i>Machinery for Lyocell Fiber Plant:</i> | (t) | Air Splicer for Knotting Yarn; | (xxv) | Precision gear pumps for highly viscous polymers |
| (a) | High viscosity handling equipment including pulper; | (u) | Automation for Cone Weighing and Cone Doffing; | (xxvi) | Hydraulic screen changing type continuous filters for viscous polymers |
| (b) | Reactor for cellulose dissolution; | (v) | Auto Cone Packing and Palletizing; | (xxvii) | Static mixers for high viscosity polymers |
| (c) | Thin film evaporator with accessories; | (w) | Environment Monitoring like Gas Monitors for Carbon-di-Sulfide (CS ₂), Hydrogen Sulfide (H ₂ S) and Sulfur Dioxide (SO ₂); | (xxviii) | High pressure stainless steel micro spinnerettes (less than 80 micron hole size) for high viscosity polymers |
| (d) | Spinning module; | (x) | BOD and COD Monitors; | (xxix) | High efficiency fibre dryer for lyocell fibres |
| (e) | Air quenching systems and associated control systems; | (y) | Textile Laboratory Equipment for Yarn testing namely, Universal Computerised automatic Tensile Tester and Denier Tester; | | |
| (f) | Fiber washing systems and associated control systems; | (z) | Gas Chromatography and Mass Spectrometer | | |
| (g) | Baling Press; | (11) | <i>Other machinery for man made fibre and yarn industry:-</i> | | |
| (7) | <i>Process and quality control equipment for artificial man-made cellulosic fibre/ yarn industry:</i> | (i) | Pulp slurry with automatic slurry control systems | | |
| (a) | Robotic Fiber sampler; | | | | |
| (b) | Spectrophotometers for fiber color evaluation; | | | | |
| (c) | Automatic absorption spectrophotometer; | | | | |
| (d) | X-ray phlorescence spectrometer; | | | | |
| (e) | Automated oil pick up analyzer; | | | | |
| (f) | Automated titrator; | | | | |

Appendix-A : Exemption to Customs Tariff's Schedule

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| <p>(xxx) High capacity fibre openers suited for lyocell fibres</p> <p>(xxxi) Solvent purification system including ion exchange and membrane based systems falling under tariff item 8445 19 30</p> <p>(xxxii) Energy efficient multi staged evaporators/ distillation columns for solvent recovery falling under tariff item 8445 19 30</p> <p>(xxxiii) Open end spinning machine</p> <p>(xxxiv) Autoconer</p> <p>(xxxv) Uster Tensorapid</p> <p>(xxxvi) Positive rapier loom</p> <p>(xxxvii) Jacquard</p> | <p>(10) Puncture resistance</p> <p>(11) Twisting Machines</p> <p>(12) Material Handling system for Twisting Machines</p> <p>(13) Data capture system for Twisting Machines</p> <p>(14) Balancing Equipment for Cable Corder Spindle Motors</p> <p>(15) Shuttle-less looms</p> <p>(16) Reeds for weaving machines</p> <p>(17) Warp defects detection system</p> <p>(18) Parts for Airjet weaving machines</p> <p>(19) Parts for projectile weaving machines</p> <p>(20) Parts for Rapier weaving machines</p> <p>(21) Warp knotting system</p> <p>(22) Take up system for weaving machine</p> <p>(23) Creels for weaving machines</p> <p>(24) Package change system for creels</p> <p>(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, Tachometers</p> <p>(26) Storage and Transport systems namely, Automated fabric transport system and Automated fabric packing system</p> <p>(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</p> <p>(28) Testing equipment, namely, Tensile Tester, Thermal Shrinkage Tester, Twist Tester, Fatigue Tester</p> | <p>(7) PLC/ Computer controlled Two- for Twister/ Three-for-one Twister</p> <p>(8) Twisting/ covering machine for Lycra Yarn</p> <p>(9) Automatic cleaning machine for Heald, Reeds and drop wires.</p> <p>(10) Electric/ Electronic/ motorized beam trolley with Harness lifting arrangement.</p> <p>(11) Open Width scouring machine/Rope scouring machine</p> <p>(12) Damping unit for fabric conditioning</p> <p>(13) Automatic Weft straightener</p> <p>(14) Shearing machine</p> <p>(15) Continuous crabbing machine</p> <p>(16) Wollen ring frame</p> <p>(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.</p> <p>(18) Rag tearing machine</p> <p>(19) Fibre opening and blending machine</p> <p>(20) Self Acting spinning frame</p> <p>(21) Raising machine</p> |
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LIST 46

(See Sl. No. 426 of the Table)

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| <p>(A) Sewing machines with in-built motors, falling under tariff item 8452 29 00</p> <p>(B) Machinery for garment sector, namely:-</p> <p>(1) Garment sand blasting or brushing machine;</p> <p>(2) Hook and bar machine;</p> <p>(3) Hydro-extractor machine;</p> <p>(4) Garment washing machine falling under tariff item 8450 20 00;</p> <p>(5) Waistband attaching machine;</p> <p>(6) Label or tag inserting machine;</p> <p>(7) Profile cutting machine</p> <p>(8) End cutter with cloth press track;</p> <p>(9) Collar point trimmer/ gear knotcher machine;</p> <p>(10) Laser colour fading/ marking/ drawing machine;</p> <p>(11) Laser operated colour spraying machine for garments;</p> <p>(12) Needle detector machine;</p> <p>(13) Fusing machine;</p> <p>(14) Fabric laying machine;</p> <p>(15) Computerised cutting machine.</p> <p>(C) Machinery for manufacture of technical textiles, namely:-</p> <p>(1) Precision coating heads</p> <p>(2) Turret winder and unwinders</p> <p>(3) Coating equipment for scrim fabrics</p> <p>(4) Multi-colour roto gravure printing machine for coated fabrics</p> <p>(5) Printing equipment for seimage for coated or laminated fabrics</p> <p>(6) Grommet fixing machine</p> <p>(7) Ultra sonic, hot air and wedge RF/laser polymetric sealing machine</p> <p>(8) Weatherometer</p> <p>(9) Automatic thickness gauze</p> | <p>(D) Wollen machinery items, namely:-</p> <p>(1) Automatic Hopper Feeder</p> <p>(2) Greasy Wool Opener</p> <p>(3) Tow-to-Top Converter</p> <p>(4) Automatic/Semi-Automatic Pump Press</p> <p>(5) Ring frame with 50 mm Ring or below PLC/ Computer controlled</p> <p>(6) PLC/ Computer Controller Assembly Winding machine</p> | <p>(E) Machinery for use with shuttleless looms, namely, electronic dobby and jacquard.</p> <p>(F) Machinery for manufacture of denim fabrics, namely:-</p> <p>(1) Sand blasting or brushing machine</p> <p>(2) Washing machine falling under tariff item 8450 20 00</p> <p>(G) Machinery for manufacture of non-wovens textiles, namely:-</p> <p>(1) Complete production lines for the production of following non-wovens, upto rolled goods preparation and packing, namely:-</p> <p>(a) Needle punched non-wovens</p> <p>(b) Chemically bonded non-wovens</p> <p>(c) Thermally bonded non-wovens</p> <p>(d) Stitch bond non-wovens</p> <p>(e) Spun laced (hydro entangled) non-wovens</p> <p>(f) Spun bonded non-wovens</p> <p>(g) Melt blown non-wovens</p> |
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Appendix–A : Exemption to Customs Tariff's Schedule

(h)	Spun bond melt blown (SMS) non-wovens	LIST 48 <i>Omitted.</i>	18.	Oleoresins/spice extract
(2)	Machinery for finishing of all non-wovens	LIST 49 <i>Omitted.</i>	19.	Natural Edible gum
(3)	Machinery for converting non-wovens into made-ups	LIST 50 <i>(See Sl. No. 509 of the Table)</i>	20.	Anti-oxidants, BHT/ EDTA/ Sod, or Pot. Metabisulphite
(H)	Other machinery for use in textiles industry, namely:-		21.	Soya protein
(1)	Spandex/ elastane yarn attachment on ring frame for manufacturing core spun yarn	1. Breadcrumbs	22.	Citric Acid
(2)	Single end warping machine	2. Batter	23.	Sorbitol
(3)	Single end sizing machine	3. Flavouring Oil	24.	Seasoning Oil
(4)	Reaching-in machine	4. Food Colours	25.	Gel Ice (for air freighting chilled fish)
(5)	Humidification plant.	5. Monosodium Glutamate	26.	Fats/Hydrogenated oils
	LIST 47 <i>(See Sl. No. 439 of the Table)</i>	6. Flavouring extracts, and sauces	27.	Milk Protein
(1)	Scramblers	7. Pre-formed HIPS Containers	28.	Reducing Sugars, such as lactose
(2)	Descramblers	8. Polyurethane and Polystyrene containers meeting buyers' requirements	29.	Lecithin (emulsifier)
(3)	Encoders	9. Printed Plastic Pouches for Packing buyers brand	30.	Glucose
(4)	Decoders	10. Food grade Phosphates	31.	Pre-formed Crystallised Polyethylene Terephthalate (CPET) containers
(5)	Jammers	11. Food tenderizers	32.	Ascorbic Acid
(6)	Network firewalls	12. Food enzymes	33.	Sodium Citrate
(7)	Network sniffers, scanners and monitoring systems	13. Food marinates.	34.	Acid Sodium Carbonate (Sodium bicarbonate)
(8)	Probes for data monitoring	14. Starch (Wheat/non-wheat)/ Pre-gelatinized Starch	35.	Sodium Sulphite
(9)	SMS and MMS monitoring systems.	15. Sucrose	36.	Active Oxygen
		16. Sodium Chloride		
		17. Seasoning Salts/acids such as sodium carbonate, potassium hydrogen tartrate		

Exemption to specified goods as per WTO Agreement for IT Industry

Ntfn 25 dated 02.06.1998

As amended by 27/99-Cus., dated 28.02.1999; 20/2001-Cus. dated 01.03.2001; 18/2005-Cus. dated 01.03.2005; 125/2006-Cus. dated 30.12.2006 (w.e.f. 01.01.2007):

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (3) of the Table below, and falling under the sub-heading Nos. of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule.

TABLE

S. No	Sub-heading or Tariff Item	Description
(1)	(2)	(3)
1.	7017.10 or 7020.00	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semi-conductor wafers.
2.	8419.89	Chemical vapour deposition apparatus for semi-conductor production.
3.	8419.90	Parts of chemical vapour deposition apparatus for semi-conductor production.
4.	8421.19	Spin dryers for semi-conductor wafer processing.
5.	8421.91	Parts of Spin Dryers for semi-conductor wafer processing.
6.	8424.89	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process.
7.	8424.89	Spraying appliances for etching, stripping or cleaning semi-conductor wafers.
8.	8424.90	Parts of spraying appliances for etching, stripping or cleaning semiconductor wafers.
9.	8456.10	Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers.
10.	8456 90 10	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes, for dry-etching patterns on semiconductor materials of the said First Schedule.
11.	8486 40 00	Focussed ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices.
12.	8456 90 90	Laser cutters for cutting contacting tracks in semiconductor production by laser beam.

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)
13.	8464.10	Machines for sawing monocrystal semiconductor boules into slices, or wafers into chips.
14.	8464.20	Grinding, polishing and lapping machines for processing of semiconductor wafers.
15.	8464.90	Dicing machines for scribing or scoring semiconductor wafers.
16.	8466.91	Parts of grinding, polishing and lapping machines for processing of semiconductor wafers.
17.	8466.91	Parts of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips.
18.	8466.91	Parts of dicing machines for scribing or scoring semiconductor wafers.
19.	8466.93	Parts of focussed ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices.
20.	8466.93	Parts of machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers.
21.	8466.93	Parts of machines for dry-etching patters on semiconductor materials.
22.	8466.93	Parts of laser cutters for cutting contacting tracks in semiconductor production by laser beam.
23.	8466.93	Parts of apparatus for stripping or cleaning semiconductor wafers.
24.	8477.10 or 8479.89	Encapsulation equipment for assembly of semiconductors.
25.	8477.90 or 8479.90	Parts of encapsulation equipment for assembly of semiconductors.
26.	8479.50	Automated machines for transport, handling and storage of semiconductor wafers, cassettes, wafer boxes and other material for semiconductor devices.
27.	8479.89	Apparatus for growing or pulling monocrystal semiconductor boules.
28.	8479.89	Epitaxial deposition machines for semiconductor wafers.
29.	8479.89	Apparatus for physical deposition by sputtering on semiconductor wafers.
30.	8479.89 or 8543.30	Apparatus for wet-etching, developing, stripping or cleaning semiconductor wafers and flat panel displays.
31.	8479.89	Die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors.
32.	8479.89	Machines for bending, folding and straightening semiconductor leads.
33.	8479.89	Physical deposition apparatus for semiconductor production.
34.	8479.89	Spinners for coating photographic emulsions on semiconductor wafers.
35.	8479.90	Parts of apparatus for growing or pulling monocrystal semiconductor boules.
36.	8479.90	Parts of epitaxial deposition machines for semiconductor wafers.
37.	8479.90	Parts of apparatus for physical deposition by sputtering on semiconductor wafers.
38.	8479.90	Parts for die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors.
39.	8479.90	Parts of spinners for coating photographic emulsions on semiconductor wafers.
40.	8479.90 or 8543.90	Parts of apparatus for wet-etching, developing, stripping or cleaning semiconductor wafers and flat panel displays.
41.	8479.90	Parts of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices.
42.	8479.90	Parts of machines for bending, folding and straightening semiconductor leads.
43.	8479.90	Parts of physical deposition apparatus for semiconductor production.
44.	8480.71	Injection and compression moulds for manufacture of semiconductor devices.
45.	8514.10	Resistance heated furnaces and overns for the manufacture of semiconductor devices on semiconductor wafers.
46.	8514.20	Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.
47.	8514.30	Parts of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.
48.	8514.30	Apparatus for rapid heating of semiconductor wafers.
49.	8514.90	Parts of furnaces and ovens of heading Nos. 8514.10 to 8514.30.
50.	8514.90	Parts of apparatus for rapid heating of wafers.
51.	8443 10 10	Ion implanters for doping semiconductor materials.
52.	8543.89 or 9017.20	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates.
53.	8543.90	Parts of ion implanters for doping semiconductor materials.
54.	8543.90 or 9017.90	Parts and accessories of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates.
55.	8486 20 00	Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor material.
56.	8486 90 90	Parts and accessories of the apparatus of heading No. 9010.41 to 9010.49.
57.	9011.10	Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)
58.	9011.20	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
59.	9011.90	Parts and accessories of optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
60.	9011.90	Parts and accessories of photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
61.	9012.10	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
62.	9012.90	Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
63.	Omitted.	
64.	9030.90	Parts and accessories of instruments and apparatus and parts of appliances for measuring or checking semiconductor wafers or devices.
65.	9031.41	Optical instruments and appliances, for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices.
66.	9031.49	Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers.
67.	9031.90	Parts and accessories of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices.
68.	9031.90	Parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers.
69.	Any Chapter	All goods required for the manufacture of goods specified against S.No. 1 to 68 above, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

Effective duty on Garlic under 0703.20

Ntfn 11 dated 15.01.2003

WHEREAS the Central Government is satisfied that the import duty leviable on Garlic, falling under sub-heading 0703.20 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), should be increased and that circumstances exist which render it necessary to take immediate action; NOW, therefore, in exercise of the powers conferred by sub-section (1) of section 8A of the said Customs Tariff Act, the Central Government, hereby directs that the First Schedule of the said Customs Tariff Act shall be amended in the following manner, namely:-

In the First Schedule to the said Customs Tariff Act, in Section II, in Chapter 7, against sub-heading 0703.20 occurring in column (2), for the entry in column (4), the entry “100%” shall be substituted and for the entry in column (5), the entry “90%” shall be substituted.

2. This notification shall come into force on the 15th day of January, 2003.

Effective duty on Areca Nuts under sub-heading 0802.90

Ntfn 96 dated 07.07.2000

Whereas the Central Government is satisfied that the import duty leviable on Areca nuts, falling under Chapter 8 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) should be increased and that circumstances exist which render it necessary to make immediate action;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 8A of the said Customs Tariff Act, the Central Government, hereby directs that the First Schedule to the said Customs Tariff Act shall be amended in the following manner, namely :-

In the First Schedule to the said Customs Tariff Act, in Section II, in Chapter 8, against sub-heading No. 0802.90 occurring in column (2), for the entry in column (4), the entry “100%” shall be substituted.

Effective duty on specified goods in various chapters

Ntfn 22 dated 01.03.2007

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.15/2005-Customs, dated the 1st March, 2005 [published vide number G.S.R.113(E), dated the 1st March, 2005], except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling under the Chapter, heading, sub- heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and specified in column (2) of the Table below, when imported into India, 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 rate specified in the corresponding entry in column (3) of the said Table, where the standard rate of duty is leviable; and
- the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, where the preferential rate of duty is leviable.

Explanation—For the purposes of this notification, the rate specified in column (3) or column (4) is the *ad valorem* rate.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Standard rate	Preferential rate
(1)	(2)	(3)	(4)
1.	0806 20	100%	90%

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)
2.	0907	35%	35%
3.	2504	10%	5%
4.	2917 37 00 and 2933 71 00	10%	10%
5.	2936	10%	10%
6.	2937, 2939 41, 2939 42 00, 2939 43 00, 2939 49 00, 2939 51 00 and 2939 59 00	10%	10%
7.	2941	10%	10%
8.	3001, 3002, 3003 and 3004	10%	10%
9.	3402 11, 3402 12 00, 3402 13 00 and 340219 00	10%	10%
10.	3801 10 00, 3802 10 00 and 3812 10 00	10%	10%
11.	3815 11 00 and 3815 12	10%	5%

Effective duty on specified fabric items

Ntfn 14 dated 01.03.2006

As amended by 138/2006-Cus. dated 30.12.2006 (w.e.f. 01.01.2007); 35/2007-Cus. dated 01.03.2007:

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2005-Customs, dated the 1st March, 2005, which was published in the Gazette of India, Extraordinary vide number G.S.R. 112 (E), dated the 1st March, 2005, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, 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 rate specified in the corresponding entry in column (4) of the aforesaid Table, namely:-

TABLE

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	5208 39	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
2.	5208 39	Other than upholstery fabrics	10%
3.	5208 42	Upholstery fabrics	10% or Rs. 37 per sq. mtr., whichever is higher
4.	5208 42	Other than upholstery fabrics	10% or Rs. 22 per sq. mtr., whichever is higher
5.	5208 49	Upholstery fabrics	10% or Rs. 143 per kg., whichever is higher
6.	5208 52	Upholstery fabrics	10% or Rs. 23 per sq. mtr., whichever is higher
7.	5208 52	Other than upholstery fabrics	10% or Rs. 14 per sq. mtr., whichever is higher
8.	5208 59	Upholstery fabrics of 3-thread or 4-thread twill including cross-twill	10% or Rs. 35 per sq. mtr., whichever is higher
9.	5208 59	Other than upholstery fabrics, of 3-thread or 4-thread twill including cross-twill	10% or Rs. 21 per sq. mtr., whichever is higher
10.	5208 59	Upholstery fabrics other than those figuring at S. No.8 above	10% or Rs. 50 per sq. mtr., whichever is higher
11.	5208 59	Other than Upholstery fabrics, other than those figuring at S. No.9 above	10% or Rs. 30 per sq. mtr., whichever is higher
12.	5209 31, 5209 32 or 5209 39	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
13.	5209 31, 5209 32 or 5209 39	Other than upholstery fabrics	10%
14.	5209 41	Upholstery fabrics	10% or Rs. 32 per sq. mtr., whichever is higher
15.	5209 41	Other than upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
16.	5209 43	Upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
17.	5209 43	Other than upholstery fabrics	10% or Rs. 28 per sq. mtr., whichever is higher
18.	5209 49	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
19.	5209 49	Other than upholstery fabrics	10%
20.	5209 51 or 5209 52	Upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
21.	5209 51 or 5209 52	Other than upholstery fabrics	10% or Rs. 24 per sq. mtr., whichever is higher
22.	5209 59	Upholstery fabrics	10% or Rs. 38 per sq. mtr., whichever is higher
23.	5209 59	Other than upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
24.	5210 39	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)
25.	5210 39	Other than upholstery fabrics	10%
26.	5210 49	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill	10% or Rs. 132 per kg., whichever is higher
27.	5210 51	Upholstery fabrics	10% or Rs. 15 per sq. mtr., whichever is higher
28.	5210 51	Other than upholstery fabrics	10% or Rs. 12 per sq. mtr., whichever is higher
29.	5210 59	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill	10% or Rs. 15 per sq. mtr., whichever is higher
30.	5210 59	Other than Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill	10% or Rs. 12 per sq. mtr., whichever is higher
31.	5211 31, 5211 32 or 5211 39	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
32.	5211 31, 5211 32 or 5211 39	Other than upholstery fabrics	10%
33.	5211 41	Upholstery fabrics	10% or Rs. 44 per sq. mtr., whichever is higher
34.	5211 41	Other than upholstery fabrics	10% or Rs. 35 per sq. mtr., whichever is higher
35.	5211 43	Upholstery fabrics	10% or Rs. 40 per sq. mtr., whichever is higher
36.	5211 43	Other than upholstery fabrics	10% or Rs. 32 per sq. mtr., whichever is higher
37.	5211 49	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
38.	5211 49	Other than upholstery fabrics	10%
39.	5211 51, 5211 52 or 5211 59	Upholstery fabrics	10% or Rs. 18 per sq. mtr., whichever is higher
40.	5211 51, 5211 52 or 5211 59	Other than upholstery fabrics	10% or Rs. 12 per sq. mtr., whichever is higher
41.	5407 42 00	Upholstery fabrics	10% or Rs. 60 per sq. mtr., whichever is higher
42.	5407 42 00	Other than upholstery fabrics	10% or Rs. 36 per sq. mtr., whichever is higher
43.	5407 43 00	Upholstery fabrics	10% or Rs. 67 per sq. mtr., whichever is higher
44.	5407 43 00	Other than upholstery fabrics	10% or Rs. 40 per sq. mtr., whichever is higher
45.	5407 44 00	Upholstery fabrics	10% or Rs. 58 per sq. mtr., whichever is higher
46.	5407 44 00	Other than upholstery fabrics	10% or Rs. 35 per sq. mtr., whichever is higher.
47.	5407 52	Upholstery fabrics	10% or Rs. 38 per sq. mtr., whichever is higher
48.	5407 52	Other than upholstery fabrics	10% or Rs. 23 per sq. mtr., whichever is higher
49.	5407 53 00	Upholstery fabrics	10% or Rs. 50 per sq. mtr., whichever is higher
50.	5407 53 00	Other than upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
51.	5407 61	Other than upholstery fabrics	10%
52.	5407 69 00	Upholstery fabrics	10% or Rs. 60 per sq. mtr., whichever is higher
53.	5407 69 00	Other than upholstery fabrics	10% or Rs. 36 per sq. mtr., whichever is higher
54.	5407 73 00	Upholstery fabrics	10% or Rs. 60 per sq. mtr., whichever is higher
55.	5407 73 00	Other than upholstery fabrics	10% or Rs. 36 per sq. mtr., whichever is higher
56.	5407 74 00	Upholstery fabrics	10% or Rs. 38 per sq. mtr., whichever is higher
57.	5407 74 00	Other than upholstery fabrics	10% or Rs. 23 per sq. mtr., whichever is higher
58.	5407 82	Upholstery fabrics	10% or Rs. 42 per sq. mtr., whichever is higher
59.	5407 82	Other than upholstery fabrics	10% or Rs. 25 per sq. mtr., whichever is higher
60.	5407 83 00	Upholstery fabrics	10% or Rs. 67 per sq. mtr., whichever is higher
61.	5407 83 00	Other than upholstery fabrics	10% or Rs. 40 per sq. mtr., whichever is higher
62.	5407 84	Upholstery fabrics	10% or Rs. 38 per sq. mtr., whichever is higher
63.	5407 84	Other than upholstery fabrics	10% or Rs. 23 per sq. mtr., whichever is higher
64.	5407 92 00	Upholstery fabrics	10% or Rs. 67 per sq. mtr., whichever is higher
65.	5407 92 00	Other than upholstery fabrics	10% or Rs. 40 per sq. mtr., whichever is higher
66.	5407 93 00	Upholstery fabrics	10% or Rs. 45 per sq. mtr., whichever is higher
67.	5407 93 00	Other than upholstery fabrics	10% or Rs. 27 per sq. mtr., whichever is higher
68.	5407 94 00	Upholstery fabrics	10% or Rs. 67 per sq. mtr., whichever is higher
69.	5407 94 00	Other than upholstery fabrics	10% or Rs. 40 per sq. mtr., whichever is higher
70.	5408 22	Upholstery fabrics	10% or Rs. 45 per sq. mtr., whichever is higher
71.	5408 22	Other than upholstery fabrics	10% or Rs. 27 per sq. mtr., whichever is higher
72.	5408 23 00	Upholstery fabrics	10% or Rs. 47 per sq. mtr., whichever is higher
73.	5408 23 00	Other than upholstery fabrics	10% or Rs. 28 per sq. mtr., whichever is higher

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)
74.	5408 24	Upholstery fabrics	10% or Rs. 87 per sq. mtr., whichever is higher
75.	5408 24	Other than upholstery fabrics	10% or Rs. 52 per sq. mtr., whichever is higher
76.	5512 19	Upholstery fabrics	10% or Rs. 42 per sq. mtr., whichever is higher
77.	5512 19	Other than upholstery fabrics	10% or Rs. 25 per sq. mtr., whichever is higher
78.	5512 29	Upholstery fabrics	10% or Rs. 47 per sq. mtr., whichever is higher
79.	5512 29	Other than upholstery fabrics	10% or Rs. 28 per sq. mtr., whichever is higher
80.	5512 99	Upholstery fabrics	10% or Rs. 54 per kg., whichever is higher
81.	5513 21 00	Upholstery fabrics	10% or Rs. 107 per kg., whichever is higher
82.	5513 23 00	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill, of polyester staple fibres	10% or Rs.125 per kg., whichever is higher
83.	5513 23 00	Other than upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill of polyester staple fibres	10% or Rs. 25 per sq. mtr., whichever is higher
84.	5513 39 00	Upholstery fabrics, other than:- (a) 3-thread or 4-thread twill including cross-twill of polyester staple fibres; and (b) other woven fabrics of polyester staple fibres	10% or Rs. 125 per kg., whichever is higher
85.	5513 39 00	Other than upholstery fabrics, other than:- (a) 3-thread or 4-thread twill including cross-twill of polyester staple fibres; and (b) other woven fabrics of polyester staple fibres	10% or Rs. 30 per sq. mtr., whichever is higher
86.	5513 41 00	Upholstery fabrics	10% or Rs. 25 per sq. mtr., whichever is higher
87.	5513 41 00	Other than upholstery fabrics	10% or Rs. 15 per sq. mtr., whichever is higher
88.	5514 21 00	Upholstery fabrics	10% or Rs. 100 per kg., whichever is higher
89.	5514 21 00	Other than upholstery fabrics	10% or Rs. 30 per sq. mtr., whichever is higher
90.	5514 22 00	Upholstery fabrics	10% or Rs. 100 per kg., whichever is higher
91.	5514 23 00	Upholstery fabrics	10% or Rs. 114 per kg., whichever is higher
92.	5514 29 00	Upholstery fabrics	10% or Rs. 121 per kg., whichever is higher
93.	5514 30 11	Upholstery fabrics	10% or Rs. 64 per sq. mtr., whichever is higher
94.	5514 30 11	Other than upholstery fabrics	10% or Rs. 45 per sq. mtr., whichever is higher
95.	5514 30 12	Upholstery fabrics	10% or Rs. 43 per sq. mtr., whichever is higher
96.	5514 30 12	Other than upholstery fabrics	10% or Rs. 26 per sq. mtr., whichever is higher
97.	5514 49 00	Upholstery fabrics	10% or Rs. 114 per kg., whichever is higher
98.	5515 21	Upholstery fabrics	10% or Rs. 79 per sq. mtr., whichever is higher
99.	5515 21	Other than upholstery fabrics	10% or Rs. 55 per sq. mtr., whichever is higher
100.	5515 91	Upholstery fabrics	10% or Rs. 57 per sq. mtr., whichever is higher
101.	5515 91	Other than upholstery fabrics	10% or Rs. 40 per sq. mtr., whichever is higher
102.	5516 22 00 or 5516 23 00	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
103.	5516 22 00 or 5516 23 00	Other than upholstery fabrics	10%
104.	5801 10	Upholstery fabrics	10% or Rs. 210 per sq. mtr., whichever is higher
105.	5801 22	Upholstery fabrics	10% or Rs. 75 per sq. mtr., whichever is higher
106.	5801 22	Other than upholstery fabrics	10% or Rs. 70 per sq. mtr., whichever is higher
107.	5801 23 00	Upholstery fabrics	10% or Rs. 80 per sq. mtr., whichever is higher
108.	5801 25 00	Upholstery fabrics	10% or Rs. 120 per sq. mtr., whichever is higher
109.	5801 26 00	Upholstery fabrics	10% or Rs. 180 per sq. mtr., whichever is higher
110.	5801 31 00	Upholstery fabrics	10% or Rs. 75 per sq. mtr., whichever is higher
111.	5801 33 00	Upholstery fabrics	10% or Rs. 150 per sq. mtr., whichever is higher
112.	5801 36	Upholstery fabrics	10% or Rs. 130 per sq. mtr., whichever is higher
113.	5801 90	Upholstery fabrics	10% or Rs. 35 per sq. mtr., whichever is higher

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)	(4)
114.	5802 30 00	Upholstery fabrics	10% or Rs. 150 per kg., whichever is higher
115.	5802 30 00	Other than upholstery fabrics	10%

Explanation—For the purposes of this notification, –

- (1) ‘Upholstery fabrics’ means material used on furniture or used to cover walls, as curtains or wall hangings and includes fabric coverings and treatments in automobiles, airplanes or railroad passenger cars.
- (2) The rate specified in column (4) of the Table above is *ad valorem* rate unless otherwise specified therein.

Exemption of Additional duty to all goods under section 136 of the Finance Act, 2001

Ntfn 29 dated 01.03.2008

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.77/2003- Customs, dated the 14thMay, 2003 published in the Gazette of India, Extraordinary vide number G.S.R. 414(E) of the same date, except as respects things done or omitted to be done before such supersession, hereby exempts all goods (except goods falling under sub-heading 8517 12), as specified in column (2) of the Table in the Seventh Schedule to the Finance Act, 2001 (14 of 2001), as amended from time to time, when imported into India, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) as is equivalent to the National Calamity Contingent duty leviable thereon under section 136 of the said Finance Act, 2001.

Exemption to specified goods for the production of specified goods covered under Indo-Thailand Framework Agreement

Ntfn 27 dated 23.01.2004

As amended by 12/2006-Cus. dated 01.03.2006; 33/2007-Cus. dated 01.03.2007:

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below and falling under the heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in the corresponding entry in column (2) of the said Table, when imported into India for use in the manufacture of goods of the description specified in the corresponding entry in column (6) of the said Table and falling under the heading, sub-heading or tariff item of the said First Schedule, specified in the corresponding entry in column (5) of the said Table, 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 rate specified in the corresponding entry in column (4) of the said Table, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

Explanation—For the purposes of this notification, the rate specified in column (4) is the *ad valorem* rate.

TABLE

S. No.	Hdg or sub-heading or tariff item	Description of goods	Standard rate	Heading or sub-heading or tariff item	Description of goods
(1)	(2)	(3)	(4)	(5)	(6)
1.	Omitted.				
2.	2907 23 00	Bis-phenol A	5%	3907 30	All goods
3.	2910 30 00	Epichlorohydrin	5%	3907 30	All goods
4.	Omitted.				
5.	Omitted.				
6.	Omitted.				
7.	Omitted.				
8.	Omitted.				
9.	Omitted.				
10.	Omitted.				
11.	Omitted.				
12.	Omitted.				
13.	Omitted.				
14.	Omitted.				
15.	Omitted.				
16.	Omitted.				
17.	Omitted.				
18.	Omitted.				
19.	Omitted.				
20.	Omitted.				
21.	Omitted.				
22.	Omitted.				

Appendix–A : Exemption to Customs Tariff's Schedule

(1)	(2)	(3)	(4)	(5)	(6)
23.	Omitted.				
24.	Omitted.				
25.	Omitted.				
26.	Omitted.				
27.	Omitted.				
28.	Omitted.				
29.	Omitted.				
30.	Omitted.				
31.	Omitted.				
32.	Omitted.				
33.	2907 11 10	Phenol	5%	2907 23 00	Bis-Phenol A
34.	2914 11 00	Acetone	5%	2907 23 00	Bis-Phenol A

Exemption to specified goods (goods of previously Chapter 99)

Ntfn 22 dated 04.02.2003

As amended by 67/2004-Cus. dated 09.07.2004; 15/2011-Cus. dated 01.03.2011:

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods (hereinafter referred to as the said goods) of the description specified in column (2) of the Table hereto annexed and falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India, from the whole of the duty of customs leviable thereon specified in the said Schedule and from the whole of the additional duty leviable thereon under section 3 of the second mentioned Act.

TABLE

Sl. No.	Description of goods
(1)	(2)
1.	Omitted.
2.	Omitted.
3.	Omitted.
4.	Omitted.
5.	Omitted.
6.	Omitted.
7.	Omitted.
8.	Omitted.
9.	Specimens, models, wall pictures and Diagrams for instructional purposes
10.	Omitted.
11.	Paper Money
12.	Wool, Woollen Fabrics and Woollen apparels received as gifts by the Indian Red Cross
13.	Omitted.

Exemption to goods specified

Ntfn 24 dated 01.03.2005

As amended by Corrigendum dated 02.03.2005; 132/2006-Cus. dated 30.12.2006 (w.e.f. 01.01.2007):

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the following goods, falling under the heading, sub-heading or tariff-item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (2) of the Table below", the words "following goods of the description as specified in column (3) of the Table below and falling under the heading, sub-heading or tariff-item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said Table when imported into India, from the whole of the duty of customs leviable thereon under the said First Schedule, namely:-

TABLE

S.No.	Heading, sub-heading or tariff item	Description
(1)	(2)	(3)
1.	3818 00	All goods
2.	8443 31 00 or 8443 32 00	All goods
3.	8443 39	(a) Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process); and (b) Photocopying apparatus, other than electrostatic, incorporating an optical system

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)
4.	8443 99	Parts and accessories of the following goods namely:- (a) all goods falling under tariff items 8443 3100, and 8443 3200; (b) Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process); and (c) Photocopying apparatus, other than electrostatic, incorporating an optical system
5.	8456 90 10 or 8486 20	Machine tools for dry etching pattern on semi conductor material
6.	8469 00 10	All goods
7.	8470	All goods
8.	8471	All goods
9.	8473 21 00 or 8473 29 00	All goods
10.	8473 30	All goods
11.	8473 50 00	All goods
12.	8486 20 00	Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials
13.	8517	All goods
14.	8519 50 00	All goods
15.	8523	(a) All prepared unrecorded media for sound recording or similar recording of other phenomena, other than cards incorporating a magnetic stripe (b) Recorded media for reproducing phenomena other than sound or image
16.	8525 60	All goods
17.	8528 41 or 8528 51 or 8528 61	All goods
18.	8529 90 90	Parts and accessories of 8528 41 or 8528 51 or 8528 61
19.	8531 20 00	All goods
20.	8532	All goods
21.	8533	All goods
22.	8534 00 00	All goods
23.	8541	All goods
24.	8542 or 8523 52	Electronic Integrated circuits
25.	8543 10 10 or 8486 20	Ion Implanters for doping semi conductor material
26.	8543 70 11 or 8523 59	Proximity cards and Tags
27.	8543 90 or 8548 90	Electronic Microassemblies
28.	8544 70	All goods
29.	9013 80 10	All goods
30.	9013 90 10	All goods
31.	9026	All goods
32.	9027 20 00	All goods
33.	9027 30	All goods
34.	9027 50	All goods
35.	9027 80	All goods
36.	9030 40 00	All goods
37.	9030 82 00	All goods
38.	9031 41 00	All goods
39.	All chapters	All goods for the manufacture of goods covered by S. Nos. 1 to 38 above, provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

Additional duty on Alcoholic Liquors

Ntfn 32 dated 01.03.2003

In exercise of the powers conferred by the proviso to sub-section (1) of section 3 of the Customs Tariff Act, 1975(51 of 1975) and in supersession of the notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue) No.54/2001-Customs, dated the 11th May, 2001, published in the Gazette of India, vide number G.S.R. 353(E), dated the 11th May, 2001, the Central Government having regard to the excise duties for the time being leviable on like alcoholic liquors produced or manufactured in different States, or the excise duties which would be leviable for the time being in different States on the class or description of alcoholic liquor, as the case may be, hereby specifies, on goods of the description specified in column (3) of the Table below, and falling under the headings 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, the rates of additional duty specified in the corresponding entry in column (4) of the said Table.

Appendix–A : Exemption to Customs Tariff’s Schedule

TABLE

S. No.	Heading	Description of goods	Rate of additional duty
(1)	(2)	(3)	(4)
1.	2203, 2204, 2205, or 2206	All goods put up in bottles or cans or any other packing, for ultimate sale in retail and having a CIF price,- (a) not exceeding USD 25 per case; (b) exceeding USD 25 but not exceeding USD 40 per case; (c) exceeding USD 40 per case	75% <i>ad valorem</i> 50% <i>ad valorem</i> or USD 37 per case, whichever is higher 20% <i>ad valorem</i> or USD 40 per case, whichever is higher
2.		All goods put up in bottles or cans or any other packing, for ultimate sale in retail and having a CIF price,- (a) not exceeding USD 10 per case; (b) exceeding USD 10 but not exceeding USD 20 per case; (c) exceeding USD 20 but not exceeding USD 40 per case; (d) exceeding USD 40 per case	150% <i>ad valorem</i> 100% <i>ad valorem</i> or USD 40 per case, whichever is higher 50% <i>ad valorem</i> or USD 53.2 per case, whichever is higher 25% <i>ad valorem</i> or USD 53.2 per case, whichever is higher

Explanation—For the purposes of this notification,-

- (i) a “case” shall mean a packing containing a total volume of nine litres of liquor;
- (ii) the CIF price of any goods put up in packings of a size other than nine litres shall be determined on a pro-rata basis;
- (iii) the said additional duty shall be payable in Indian currency;
- (iv) “USD” means US Dollar;
- (v) rate of exchange applicable for the purpose of calculation of the said additional duty shall be the rate which is specified in the notification of the Government of India in the Ministry of Finance and Company Affairs (Department of Revenue), issued from time to time, in exercise of the powers conferred by sub-clause (i) of clause (a) of sub-section (3) of section 14 of the said Customs Act, and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

Exemption to specified Electronics Goods under Chapter 84 and 85

Ntfn 25 dated 01.03.2005

As amended by 133/2006-Cus. dated 30.12.2006; 26/2007-Cus. dated 01.03.2007:

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts following the goods of the description specified in column (3) of the Table below and falling within the heading, subheading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from the whole of the duty of customs leviable thereon under the said First Schedule, namely:-

TABLE

S. No.	Heading, Sub - heading or Tariff item	Description of goods
(1)	(2)	(3)
1.	8472 90	Automatic teller machines
2.	8473 10 00	Printed circuit assemblies of word processing machines
3.	8473 40	Printed circuit assemblies for automatic teller machines
4.	8504 40	Static converters for automatic data processing machines and units thereof, and telecommunication apparatus
5.	8504 50	Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus.
6.	8504 90	Printed circuit assemblies for static converters for automatic data processing machines and units thereof, and telecommunication apparatus; printed circuit assemblies for other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus
7.	8518 10 00	Microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 10mm and height not exceeding 3mm, for telecommunication use
8.	8518 29 00	Loudspeakers, without housing, having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 50 mm, for telecommunication use
9.	8517 11 or 8517 18	Line telephone handsets
10.	8518 90 00	Printed circuit assemblies for - (i) microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter not exceeding 10 mm. and a height not exceeding 3 mm. for telecommunication use; (ii) loud speakers, without housing, having a frequency range of 300 Hz to 3,4 KHz with a diameter not exceeding 50 mm., for telecommunication use; or (iii) line telephone handsets.
11.	8522 90 00	Printed circuit assemblies for telephone answering machines

Appendix–A : Exemption to Customs Tariff’s Schedule

(1)	(2)	(3)
12.	8525 50	Transmission apparatus other than apparatus for radio broadcasting or television
13.	8525 80 20	Digital still image video cameras
14.	8527 99	Portable receivers for calling, alerting or paging
15.	8529 10	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy
16.	8529 90 90	Parts (including populated PCBs) of the following goods namely :- (i) digital still image video cameras; (ii) transmission apparatus other than apparatus for radio-broadcasting or television; (iii) transmission apparatus incorporating reception apparatus; or (iv) portable receivers for calling, alerting or paging.
17.	8531 80 00	Flat panel displays of a kind used in automatic data processing machines and tele- communication apparatus
18.	8531 90 00	Parts of indicator panels incorporating liquid crystal devices(LCD) or light emitting diodes (LED)
19.	8536 50	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)
20.	8536 50	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts.
21.	8536 50	Electromechanical snap-action switches for a current not exceeding 11 amperes, switches of contact rating less than 5 amperes at voltage not exceeding 250 volts
22.	8536 69	Plugs and sockets for co-axial cables and printed circuits
23.	8536 90	Connection and contact elements for wires and cables
24.	8536 90	Wafer probers
25.	8538 90 00	Printed circuit assemblies for the following goods of heading 8536, namely:- (1) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); (2) electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts; (3) electro-mechanical snap-action switches for a current not exceeding 11 amperes, switches of contact rating less than 5 amperes at voltage not exceeding 250 volts; (4) plugs and sockets for co-axial cables and printed circuits; (5) connection and contact elements for wires and cables; (6) wafer probers
26.	8543 70 99	Electrical machines with translation or dictionary functions
27.	8543 90 00	Printed circuit assemblies for – (i) proximity cards and tags; (ii) electrical machines with translation or dictionary functions.
28.	8544 49	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications
29.	8544 42	Electric conductors, for a voltage exceeding 80 V, but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications
30.	9017 10 00, 9017 20	Drafting or drawing machines
31.	9017 90 00	Printed circuit assemblies for drafting or drawing machines of heading 9017
32.	9027 90	Parts and accessories of products of heading 9027, other than for gas or smoke analysis apparatus and micro-tomes
33.	Any Chapter	All goods for the manufacture of goods specified against S.No. 1 to 32 above, provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

Date on which the provisions contained in the said section of the section 133 of the Finance Act, 2003.

Ntfn 10 dated 01.03.2006

In exercise of the powers conferred by section 133 of the Finance Act, 2003 (32 of 2003), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby appoints the 1st day of March, 2006, as the date on which the provisions contained in the said section of the aforesaid Act shall come into force.

Reduction of specific component of Customs duty on specific items of Chapter 51

Ntfn 48 dated 26.05.2006

As amended by 35/2007-Cus. dated 01.03.2007:

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below and falling within the sub-heading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, 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 rate specified in the corresponding entry in column (4) of the said Table.

Appendix–A : Exemption to Customs Tariff's Schedule

TABLE

S.No.	Sub-heading	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	5111 11	All goods	10% or Rs.115 per sq. metre, whichever is higher
2.	5111 19	All goods	10% or Rs.125 per sq. metre, whichever is higher
3.	5111 20	All goods	10% or Rs. 65 per sq. metre, whichever is higher
4.	5111 30	All goods	10% or Rs. 65 per sq. metre, whichever is higher
5.	5111 90	All goods	10% or Rs. 75 per sq. metre, whichever is higher
6.	5112 11	All goods	10% or Rs. 105 per sq. metre, whichever is higher
7.	5112 19	All goods	10% or Rs. 130 per sq. metre, whichever is higher
8.	5112 20	All goods	10% or Rs. 70 per sq. metre, whichever is higher
9.	5112 30	All goods	10% or Rs. 90 per sq. metre, whichever is higher
10.	5112 90	All goods	10% or Rs. 115 per sq. metre, whichever is higher

Explanation—For the purposes of this notification, the rate specified in column (4) of the Table above is *ad valorem* rate unless otherwise specified therein.

Specified kerosene used for extraction of N-paraffin

Ntfn 26 dated 28.02.1999

As amended by 61/99-Cus. dated 11.05.99; 28/2002-Cus. dated 11.03.2002:

In exercise of the power conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table below (hereinafter referred to as the said Table) and falling under Chapter 27 of the First Schedule to the said Customs Tariff Act, imported by a manufacturer of linear alkyl benzene for the purpose of extracting N-Paraffin, -(i) 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 rate specified in the corresponding entry in column (3) of the said Table.

TABLE

S. No.	Description of goods	Customs duty rate
(1)	(2)	(3)
1.	Kerosene, determined to be consumed in the process of extraction of N-Paraffin	5% <i>ad valorem</i>
2.	Kerosene, if any, which remained after extraction of N-Paraffin and supplied and sold to the Indian Oil Corporation Limited for ultimate sale through the public distribution system	Nil

2. The exemption contained in this notification shall be given effect to in the following manner, namely:-
- (a) at the time of importation, the manufacturer-importer shall pay customs duty leviable under the said First Schedule and the said Customs Tariff Act or any other law for the time being in force on 85% of the quantity of kerosene imported at the rate as if no exemption is applicable on such imports;
 - (b) the Assistant Commissioner of Customs or Deputy Commissioner of Customs shall furnish a copy of the assessed bill of entry to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction over the factory of the manufacturer-importer where kerosene is used for extraction of N-Paraffin therefrom;
 - (c) the manufacturer-importer shall maintain such accounts as may be considered necessary by the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction to ascertain the actual quantity of kerosene consumed in the process of extraction of N-Paraffin and the manner in which the remnant quantity of kerosene is disposed of by the manufacturer-importer and the customers to whom such remnant quantity is sold and the price realised therefor;
 - (d) at the end of each calendar month and by the fifth of the next month, the manufacturer shall furnish a statement to the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction over the factory of the manufacturer-importer indicating the quantity of kerosene actually consumed during the calendar month in the process of extraction of N-Paraffin duly certified by a Chartered Accountant or a Chartered Engineer. The manufacturer-importer shall also furnish the information about the quantity of imported kerosene sold and supplied to the Indian Oil Corporation Limited in the calendar month;
 - (e) on receipt of the above information and any other information as the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction may require for this purpose, he shall, in exercise of the powers of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as conferred on him to do so, pass an order on the following, namely:-
 - (i) the quantity of kerosene as determined by him to have been consumed for extraction of N-Paraffin in the calendar month;
 - (ii) the quantity of kerosene as determined by him to have been supplied and sold to the Indian Oil Corporation Limited in the calendar month;
 - (iii) having regard to the quantity of kerosene eligible to exemption under serial No. 1 of the said Table, determine the additional amount of customs duty, if any, payable by the manufacturer-importer on the basis of the quantity of kerosene determined to be consumed for the extraction of N-Paraffin and the quantity of kerosene supplied and sold to the Indian Oil Corporation Limited, if any, during the calendar month; while doing so, the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise shall adjust the duty paid by the manufacturer-importer under clause (a);
 - (iv) having regard to the quantity of kerosene eligible to exemption under serial Numbers 1 and 2 of the said Table, determine the amount of refund of duty, if any, due to the manufacturer-importer on the basis of the quantity of kerosene determined to be consumed for the extraction of N-Paraffin and the quantity of kerosene supplied and sold by the manufacturer-importer to the Indian Oil Corporation Limited, if any, during the calendar month; while doing so, the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction shall adjust the duty paid by the manufacturer-importer under clause (a).

Appendix–A : Exemption to Customs Tariff's Schedule

3. The manufacturer-importer shall pay the additional amount of customs duty determined in the order passed by the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction within three days of the receipt of the order, and for any delay the manufacturer-importer shall be liable to pay interest on the amount not paid, at the rate of thirty six per cent. per annum.
4. The Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise having jurisdiction shall pass an order granting refund of the excess duty paid with reference to the determination under sub-clause (iv) of clause (e) of paragraph 2.

Import duty on Gold and Silver as specified under Chapter 71

Ntfn 62 dated 12.05.2004

As amended by 78/2009-Cus. dated 07.07.2009; 17/2010-Cus. dated 27.02.2010:

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 80/1997-Customs, dated the 21st October, 1997, published in the Gazette of India, Extraordinary vide, G.S.R. No.610(E), dated the 21st October, 1997, hereby exempts goods of the description specified in column (2) of the Table hereto annexed and falling within Chapter 71 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, other than through post, courier or baggage, from so much of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table and from the whole of the additional duty of customs leviable thereon under section 3 of the said Customs Tariff Act.

TABLE

S.No.	Description of goods	Rate
(1)	(2)	(3)
1.	Gold bars, other than tola bars, bearing Manufacturer's or refiner's engraved serial number and weight expressed in metric units, and old coins	Rs. 300 per 10 gms.
2.	Gold in any form (other than those specified, against S.No.1, in this column), including liquid gold and tola bars	Rs. 750 per 10 gms.
3.	Silver in any form	Rs. 1500 per kg.

Explanation—For the purposes of this notification, the expression 'Gold in any form' or 'Silver in any form' shall include medallions and coins, but shall not include jewellery made of gold or silver, as the case may be, and foreign currency coins.

Exemption to motion pictures, music gaming software for use on gaming consoles printed or recorded on media

Ntfn 27 dated 27.02.2010

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts motion pictures, music, gaming software for use on gaming consoles printed or recorded on media falling under headings 3706 or 8523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India,-

- (a) from so much of the duty of customs leviable thereon which is specified in the said First Schedule,
- (b) from so much of additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act,
- (c) from so much of special additional duty leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act,

as is in excess of the duties which would be leviable if the value of the said goods, for the purposes of sub-section (1) of section 14 of the said Customs Act, were equal to the aggregate of -

- (i) the cost of the carrier medium; and
- (ii) the freight and insurance charges incurred in respect of the carrier medium.

Provided that nothing contained in this notification shall apply to motion pictures, music or gaming software imported in a pre-packaged form for retail sale.

Effective duty on Copper Concentrate under 2603 00 00

Ntfn 24 dated 01.03.2011

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts copper concentrates falling under the tariff item 2603 00 00 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975), when imported into India, from so much of the duty of customs as is equivalent to the duty of customs leviable on the value of gold and silver contained in such copper concentrate, subject to the condition that the importer produces to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, an assay certificate from the mining company specifying separately, the value of gold and silver content in such copper concentrate.

Illustration— If the total value of copper concentrate is ₹ 100 and value of gold and silver in that copper concentrate is ₹ 40, basic customs duty shall be computed on the value of ₹ 60 only. However, the total value of ₹ 100 shall be taken into account, for the purposes of levy of additional duties of customs leviable under section 3 of the Customs Tariff Act, 1975.

Packaged Software or Canned Software under the Legal Metrology Act, 2009

Ntfn 25 dated 01.03.2011

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts packaged software or canned software, falling under Chapter 85 of the First Schedule to the Customs Tariff Act, 1975, (51 of 1975) on which it is not required, under the provisions of The Standards of Weights and Measures Act, 1976 (60 of 1976) or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the duty payable on the portion of the value of such goods determined under section 14 of the said Customs Act, or the rules made thereunder, read with sub-section (2) of section 3 of the said Customs Tariff Act, which represents the consideration paid or payable

Appendix–A : Exemption to Customs Tariff's Schedule

for transfer of the right to use such goods: Provided that the importer shall make a declaration regarding consideration paid or payable in respect of such transfer to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:

Provided further that the importer is registered under section 69 of the Finance Act, 1994 (32 of 1994) read with rule 4 of the Service Tax Rules, 1994.

Explanation—For the purposes of this notification, “packaged software or canned software” means software developed to meet the needs of a variety of users, and which is intended for sale or capable of being sold, off the self.

Work of Arts, antiques and books etc. as specified

Ntfn 26 dated 01.03.2011

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (herein after referred to as the said Act), when imported into India, from the whole of the duty of customs leviable thereon specified in the said Schedule and from the whole of the additional duty leviable thereon under section 3 of the said Act, subject to the relevant conditions specified in the Annexure to this notification, the Condition number of which is referred to in the corresponding entry in column (3) of the said Table.

TABLE

S. No.	Description of goods	Condition No.
(1)	(2)	(3)
1.	Works of art created abroad by Indian artists and sculptors, whether imported on the return of such artists or sculptors to India or imported by such artists or sculptors subsequent to their return to India	—
2.	Works of art including statuary and pictures intended for public exhibition in a museum or art gallery	1
3.	Works of art namely memorials of a public character intended to be put up in a public place including, materials used or to be used in their construction, whether worked or not	1
4.	Antiques intended for public exhibition in a public museum or national institution	1 and 2
5.	Books, being antiques of an age exceeding one hundred years	1 and 2

ANNEXURE

Condition No.	Condition
1.	If,- <ol style="list-style-type: none">the establishment operating such a museum or an art gallery is itself the importer being the purchaser or owner of such works of art or antiques;the importer submits an undertaking before the Assistant Commissioner of customs or the Deputy Commissioner of Customs, as the case may be, that the goods so imported shall be used for public exhibition and shall not be sold or traded after importation and that in case of failure to comply with this condition, he shall be liable to pay, in respect of such quantity of the said goods as is proved to be not being so used for the specified purposes, an amount equal to the duty leviable on such quantity but for the exemption under this notification; andthe importer produces a certificate issued by the Ministry of Culture in the Government of India, certifying that-<ol style="list-style-type: none">the importer runs a museum or an art gallery which allows unrestricted access to public; andthe building housing such a museum or gallery is clearly meant for the operation of a museum or art gallery.
2.	Such antiquities are registered with the Archaeological Survey of India within 90 days from the date of importation.