

Appendix-C

Special Additional Duty of Customs (SADD)

Special Additional Duty of Customs: Exemption on specified goods

Ntfn 23 dated 01.03.2002

As amended by 63/2002-Cus., dated 18.06.2002; 29/2003-Cus. dated 01.03.2003; 59/2003-Cus. dated 01.04.2003; 68/2003-Cus. dated 30.04.2003; 87/2003-Cus. dated 28.05.2003; 96/2003-Cus. dated 24.06.2003; 100/2003-Cus. dated 03.07.2003; 118/2003-Cus. dated 29.07.2003; 123/2003-Cus. dated 01.08.2003; 156/2003-Cus. dated 20.10.2003; 176/2003-Cus. dated 10.12.2003; 4/2004-Cus. dated 07.01.2004:

In exercise of the powers conferred by sub-section (1) of section 3A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.19/2001-Customs, dated the 1st March, 2001 [G.S.R. 118(E) dated the 1st March, 2001], the Central Government, having regard to the maximum sales tax, local tax or any other charges for the time being leviable on the like goods on their sale or purchase in India, hereby specifies the rates of special additional duty as indicated in column (4) of the Table below in respect of goods, when imported into India, specified in corresponding entry in column (3) of the said Table and falling within the Chapter, heading or sub-heading of the First Schedule to the said Act as are specified in the corresponding entry in column (2) of the said Table:

Provided that in respect of the goods specified against S. Nos. 38, 39, 40, 56 and 57 of the said Table, "Nil" rate shall be subject to the conditions, if any, subject to which the goods are exempt either partially or wholly from the duty of customs leviable thereon which is specified in the said Act.

Provided further that in respect of the goods specified against S. Nos. 8A, 41A and 41B of the said Table, "nil" rate shall be subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for the Manufacture of Excisable Goods) Rules, 1996.

Provided also that nothing contained in this notification shall apply in respect of the goods specified under serial No. 46D of the said Table on or after the 29th day of February, 2004.

Provided also that nothing contained in this notification shall apply in respect of the goods specified under serial No.42B of the said Table on or after the 1st day of May, 2005.

TABLE

S. No.	Chapter or heading or sub-heading	Description of goods	Standard rate
(1)	(2)	(3)	(4)
1.	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	Nil
2.	5	Pancreas	Nil
3.	0703.10	Onions	Nil
4.	07.13	Pulses	Nil
5.	10.01	All goods	Nil
5A.	1511 90	All goods	Nil
6.	15	All goods specified against S. No. 32 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1 st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
7.	15	Crude Vegetable oil of edible grade falling under headings 15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14 or 15.15	Nil
7A.	2503	Crude or unrefined sulphur	Nil
7B.	2510	Rock phosphate	Nil
8.	26	Gold concentrate imported by a gold refinery for refining into gold	Nil
8A.	2704 00	Metallurgical coke for - (a) manufacture of pig-iron or steel using a blast furnace of COREX technology; or (b) manufacture of ferro-alloys	Nil

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(1)	(2)	(3)	(4)
9.	27.09	All goods	Nil
10.	27.10	All goods, except kerosene for the manufacture of Nparaffin/ LAB	Nil
11.	27.11, 27.12, 27.13, 27.14 or 27.15	All goods	Nil
12.	28, 29 or 30	All goods specified against S. No . 80 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1st March, 2002.	Nil
13.	28	Phosphoric acid for the manufacture of fertilizers	Nil
14.	2814.10 or 2814.20	All goods	Nil
15.	29, 30, 35, 38 or 39	The following goods, for the manufacture of Enzyme Linked Immunoabsorbent Assay Kits (ELISA Kits), namely :- (i) Plastic ELISA plates; (ii) Deactivated positive control sera against human and animal diseases; (iii) Enzyme horse 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	Nil
16.	29 or 38	Gibberellic acid	Nil
17.	29	Codeine Phosphate or Narcotics, imported by Government Opium and Alkaloid Factories	Nil
18.	29	DL-2 Aminobutanol, Diethyl Malonate, Triethyl Orthoformate, Aceto Butyrolactone, Thymidine, Artemisinin	Nil
18A.	2902.43	Paraxylene	Nil
19.	31	Kyanite salts, in a form indicative of their use for manurial purpose	Nil
20.	31	Muriate of potash for use as manure or for the production of complex fertilizers	Nil
21.	31	Ammonium phosphate or ammonium nitro-phosphate for use as manure or for the production of complex fertilizers	Nil
22.	31	Composite fertilizers	Nil
23.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	Nil
24.	3102.10	Urea for use as manure	Nil
25.	3102.21	All goods	Nil
26.	3104.30	Potassium sulphate containing not more than 52% by weight of potassium oxide	Nil
27.	3105.20	All goods	Nil
28.	3105.30	Diammonium phosphate for use as manure or for the production of complex fertilizers	Nil
29.	3105.51	All goods	Nil
30.	3105.59	All goods	Nil
31.	3105.60	All goods	Nil
32.	3105.90	All goods	Nil
33.	38.22	All goods specified against S. Nos. 138 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
34.	39.20	Subbed Polyester base for the manufacture of medical or industrial X-ray films and graphic art films	Nil

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(1)	(2)	(3)	(4)
35.	4801.00	Newsprint	Nil
36.	48.10	Lightweight coated paper weighing upto 70 g/m ² , imported by actual users for printing of magazines	Nil
37.	52.01	All goods	Nil
37A.	6307 90	Goods specified against S. No. 173A of the table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs dated 1 st March, 2002	Nil
38.	71	Gold and silver imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 117/94-Customs, dated the 27 th April, 1994	Nil
39.	71	Gold and silver including ornaments (but excluding ornaments studded with stones or pearls), imported into India or taken delivery by an eligible passenger in terms of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), No. 171/94-Customs, dated 30 th September, 1994 and No. 172/94-Customs, dated the 30 th September, 1994	Nil
40.	71	Gold and silver imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 80/97-Customs, dated the 21 st October, 1997	Nil
41.	71	Rough diamonds (industrial or non- industrial)	Nil
41A.	7501	Nickel oxide sinter for use in the manufacture of steel	Nil
41B.	7502	Unwrought nickel for use in the manufacture of steel	Nil
42.	84 or any other Chapter	The following goods, namely :- (1) Plant, machinery, equipment, special tools, tackles, spares (including insurance spares), consumables and security surveillance systems imported by or on behalf of the Reserve Bank of India or Bhartiya Reserve Bank Note Mudran Private Limited for the setting up of New Note Press projects at Salbony in West Bengal and at Mysore in Karnataka; (2) Plant, machinery, equipment, spares (including insurance spares) and consumables imported by or on behalf of the Reserve Bank of India or the Bhartiya Reserve Bank Note Mudran Private Limited for expansion and modernisation of the Currency Note Press at Nasik in Maharashtra and the Bank Note Press at Dewas in Madhya Pradesh	Nil
42A.	8443	Goods specified against S.No 267A of the table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs dated 1 st March, 2002	Nil
42B.	84 or any Chapter	Goods specified against S.No 252A of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1 st March, 2002	Nil
43.	84 or 85	All goods specified against S. Nos. 239 to 242 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002 - Customs, dated the 1 st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
44.	84 or 85	Parts of outboard motors, specified against S. No.255 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1 st March, 2002, subject to the conditions, specified in the Annexure to that notification in relation to such goods	Nil
45.	85	All goods specified against S. Nos. 292 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1 st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
46.	85.24	All goods specified against S. Nos. 310 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1 st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
46A.	Omitted.		
46B.	8529	Goods specified against S.No 316B of the table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs dated 1 st March, 2002	Nil
46C.	Omitted.		
46D.	8528	Goods specified against S.No 316D of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1 st March, 2002	Nil
47.	89.08	All goods	Nil

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(1)	(2)	(3)	(4)
47A.	90 or any other Chapter	Goods specified against S.No 360 of the table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs dated 1st March, 2002	Nil
48.	90 or any other Chapter	Goods specified against S.No. 361 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
49.	90 or any other Chapter	Goods specified against S.No. 363 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
50.	90 or any other Chapter	Goods specified against S.No. 365 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
51.	90 or any other Chapter	Goods specified against S.No. 367 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
52.	90 or any other Chapter	Goods specified against S.No. 368 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated 1st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
53.	90 or any other Chapter	Goods specified against S.No. 369 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
53A.	90 or 9804 90 00	All goods specified against S. No. 371 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/2002 -Customs, dated the 1st March, 2002	Nil
53B.	90	All goods specified against S. No. 373 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/2002 -Customs, dated the 1st March, 2002	Nil
53C.	90 or any other Chapter	All goods specified against S. No. 432 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/2002 -Customs, dated the 1st March, 2002	Nil
53D.	Any Chapter	All goods specified against S.No. 426A of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002	Nil
54.	98.01	All goods specified in items (i), (ii), (iv) and (v) in column (3) against S. No. 399 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21 /2002-Customs, dated the 1st March, 2002	Nil
54A.	9801	All goods specified in item (2) in column (3) against S. Nos. 433 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/2002 - Customs, dated the 1st March, 2002	Nil
55.	98.03	All goods imported by a passenger or a member of a crew as baggage in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 136/90-Customs, dated the 20th March, 1990, or No. 137/90- Customs, dated the 20th March, 1990	Nil
56.	Any Chapter	All goods which are exempt from – (a) the whole of the duty of customs leviable thereon under the First Schedule; and (b) the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act.	Nil
57.	Any Chapter	All goods (a) in the case of which “Free” rates of duty of customs are specified in column (4) or column (5), as the case may be, of the First Schedule, and (b) which are exempt from the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act or on which no amount of said additional duty of customs is payable for any reason.	Nil
58.	Any Chapter	All goods imported in terms of any of the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), subject to the conditions, if any, specified in the said notifications in relation to such goods: (i) 79/95-Customs, dated the 31st March, 1995	Nil

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(1)	(2)	(3)	(4)
		(ii) 80/95-Customs, dated the 31st March, 1995	
		(iii) 104/95-Customs, dated the 30th May, 1995	
		(iv) 110/95-Customs, dated the 5th June, 1995	
		(v) 111/95-Customs, dated the 5th June, 1995	
		(vi) 148/95-Customs, dated the 19th September, 1995	
		(vii) 149/95-Customs, dated the 19th September, 1995	
		(viii) 28/97-Customs, dated the 1st April, 1997	
		(ix) 29/97-Customs, dated the 1st April, 1997	
		(x) 31/97-Customs, dated the 1st April, 1997	
59.	Any Chapter	All goods imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), 51/96-Customs, dated the 23rd July, 1996	Nil
60.	Any Chapter	All goods imported in terms of Notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 34/97-Customs, dated the 7th April, 1997	Nil
61	Any Chapter	Artificial plasma	Nil
62.	Any Chapter	All goods, other than those specified against S. Nos. 1 to 61 above	4% <i>ad valorem</i>

Exemption to goods from Special Additional duty of Customs in case of manufactured by a SEZ Unit

Ntfn 114 dated 22.07.2003

As amended by 130/2003-Cus. dated 14.08.2003; 152/2003-Cus. dated 14.10.2003; 170/2003-Cus. dated 29.11.2003; 181/2003-Cus. dated 31.12.2003; 46/2004-Cus. dated 28.02.2004; 51/2004-Cus. dated 31.03.2004; 60/2004-Cus. dated 30.04.2004:

In exercise of the powers conferred by sub-section (1) of section 3A of the Customs Tariff Act, 1975 (51 of 1975), (hereinafter referred to as the said Act), the Central Government, having regard to the maximum sales tax, local tax or any other charges for the time being leviable on the like goods on their sale or purchase in India, hereby specify the rate of special additional duty as nil in respect of goods produced and manufactured by a special economic zone unit and brought to any other place in India for the purpose of sale:-

Provided that such exemption shall be applicable if such goods, when sold in domestic tariff area, are not exempted by the State Government from payment of sales tax.

2. This notification shall come into force on the 11th day of May, 2004.

Explanation 1—For removal of doubts, it is hereby clarified that the benefit under this notification shall not be available in respect of goods transferred by a special economic zone unit to its unit in domestic tariff area on stock transfer basis.

Explanation 2—For the purposes of this notification, the expression “manufacture” with its grammatical variation has the same meaning as assigned to it under clause (f) of section 2 of the Central Excise Act, 1944 (1 of 1944).

Exemption to all imports from Special Additional duty of Customs (SADD)

Ntfn 06 dated 08.01.2004

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 3A of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods covered in the First Schedule to the said Customs Tariff Act, from the whole of the special additional duty leviable under sub-section (1) of section 3A of the said Customs Tariff Act.

2. This notification shall come into force on the 9th day of January, 2004.

¹ [Appendix: National Calamity Contingent Duty of Customs

- (1) In the case of goods specified in the Seventh Schedule to the Finance Act, 2001 as amended by the Thirteenth Schedule, being goods imported into India, there shall be levied and collected for the purposes of the Union, by surcharge, a duty of customs, to be called the National Calamity Contingent Duty of Customs (hereinafter referred to as the National Calamity Duty of Customs), at the rates specified in the said Seventh Schedule, as amended by the Thirteenth Schedule.
- (2) The National Calamity Duty of Customs chargeable on the goods specified in the Seventh Schedule to the Finance Act, 2001 as amended by the Thirteenth Schedule shall be in addition to any other duties of customs chargeable on such goods under the Customs Act or any other law for the time being in force.
- (3) For the purposes of calculating the National Calamity Duty of Customs under this section on any goods specified in the Seventh Schedule to the Finance Act, 2001 as amended by the Thirteenth Schedule, where such duty is leviable at any percentage of its value, the value of such goods shall be calculated in the same manner as the value of article for the purposes of additional duty is calculated under the provisions of sub-section (2) of section 3 of the Customs Tariff Act.

¹ Inserted by The Finance Bill, 2003 Sl. No.126.

Appendix–C : Special Additional Duty of Customs (SADD)

- (4) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the National Calamity Duty of Customs leviable under this section in respect of the goods specified in the Seventh Schedule to the Finance Act, 2001 as amended by the Thirteenth Schedule, as they apply in relation to the levy and collection of the duties of customs on such goods under that Act, or those rules and regulations, as the case may be.

Explanation—For the removal of doubts, it is hereby declared that for the purposes of this section, on the expiry of the period of operation of the amendments made in the Seventh Schedule to the Finance Act, 2001 in terms of section 161, the said Seventh Schedule but for such amendment shall continue to operate as if the said amendment had not taken place.]

Exemption to Cellular Telephones from National Calamity Contingent Duty (NCCD)

Ntfn 26 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, hereby exempts all goods falling under sub-heading 8517 12 of the Customs Tariff Act, 1975 (51 of 1975), 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 the whole of the National Calamity Contingent duty of Customs leviable thereon under section 134 of the Finance Act, 2003 (32 of 2003).