

Appendix-F

Education Cess

Exemption to Education Cess on Import of specified goods

Ntfn 69 dated 09.07.2004

As amended by 88/2004-Cus. dated 10.09.2004; 18/2005-Cus. dated 01.03.2005; 16/2006-Cus. dated 01.03.2006; 1/2007-Cus. dated 02.01.2007; 18/2007-Cus. dated 22.02.2007; 35/2007-Cus. dated 01.03.2007; 83/2007-Cus. dated 04.07.2007; 32/2008-Cus. dated 05.03.2008; 138/2009-Cus. dated 11.12.2009; 17/2011-C us. 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), read with clause 81 read with section 91 read with section 94 of the Finance Act (No. 2), 2004 (23 of 2004), 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 and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the Education Cess leviable thereon under the said section 91 read with section 94 of the said Finance Act, has the force of law:-

Provided that in case of goods specified at S. Nos. 5 to 12 and 55 of the said Table, the exemption under this notification shall be subject to the conditions, if any, specified under the respective exemption notifications mentioned therein.

TABLE

S. No.	Description of goods
(1)	(2)
1.	All goods falling under the following headings or sub-headings or tariff items:- 0207 13 00, 0207 14 00, 0402 10, 0402 21 00, 0405 10 00, 0405 90, 0703 20 00, 0713 10 00, 0802 11 00, 0805 40 00, 0806 20, 0808 10 00, 0809 40 00, 0813 20 00, 0901 11, 0901 90 10, 1006, 1502, 1515 30 90, 2207 10, 2208, 2510 20, 3102 21 00, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 40 00, 3105 51, 3105 59 00, 3105 60 00, 3105 90, 3818, 4011 30 00, 5105 29 10, 5111, 5112, 5113, 5208 41, 5208 42, 5208 49, 5208 51, 5208 52, 5208 59, 5209 41, 5209 42 00, 5209 43, 5209 51, 5209 52, 5209 59, 5210 41, 5210 49, 5210 51, 5210 59, 5211 41, 5211 42 00, 5211 43, 5211 51, 5211 52, 5211 59, 5212 15 00, 5212 24 00, 5212 25 00, 5407 10, 5407 41, 5407 42, 5407 43 00, 5407 44, 5407 51, 5407 52, 5407 53 00, 5407 54, 5407 69 00, 5407 71, 5407 72 00, 5407 73 00, 5407 74 00, 5407 81, 5407 82, 5407 83 00, 5407 84, 5407 91, 5407 92 00, 5407 93 00, 5407 94 00, 5408 22, 5408 23 00, 5408 24, 5408 31, 5408 32, 5408 33 00, 5408 34, 5511 10 00, 5511 20 00, 5511 30, 5512 19, 5512 29, 5512 99, 5513 21 00, 5513 23 00, 5513 29 00, 5513 31 00, 5513 39 00, 5513 41 00, 5513 49 00, 5514 21 00, 5514 22 00, 5514 23 00, 5514 29 00, 5514 30, 5514 41 00, 5514 42 00, 5514 43 00, 5514 49 00, 5515, 5516 12 00, 5516 13 00, 5516 14, 5516 24 00, 5516 43 00, 5516 44 00, 5516 93 00, 5516 94 00, 5702 32, 5702 42, 5702 92, 5703 20, 5703 30, 5704 90, 5801, 5802 19, 5804, 5810 10 00, 6001 92 00, 6101 20 00, 6101 30, 6102 10 00, 6102 20 00, 6102 30, 6104 19 (except of wool or fine animal hair or cotton), 6104 41 00, 6104 43 00, 6104 44 00, 6104 49, 6104 51 00, 6104 52 00, 6104 53 00, 6104 59, 6104 62 00, 6104 63 00, 6105, 6106, 6107 11 00, 6107 12, 6108 21 00, 6108 22, 6108 91 00, 6108 92, 6109, 6110, 6201 11 00, 6201 12, 6201 13, 6201 91 00, 6201 92 00, 6201 93 00, 6202 11, 6202 12 00, 6202 13 00, 6202 91, 6202 92, 6202 93, 6203, 6204 11 00, 6204 13 00, 6204 19, 6204 31 00, 6204 32 00, 6204 33 00, 6204 39, 6204 41, 6204 42, 6204 43, 6204 44 00, 6204 49, 6204 51 00, 6204 61, 6204 62 00, 6204 69, 6205, 6206 20 00, 6206 30 00, 6206 40 00, 6207 11 00, 6207 19, 6207 99 (other than goods of man-made fibres), 6208 11 00, 6208 19, 6208 91, 6208 92, 6210 20, 6210 30, 6210 40, 6210 50 00, 6211 32 00, 6211 33 00, 6211 42, 6211 43 00, 6212, 6214 10, 6214 20, 6214 90, 6215, 6301 20 00, 6302 21 00, 6302 31 00, 8469 00 10, 8470, 8471, 8473 21 00, 8473 29 00, 8473 50 00, line telephone sets and line video phones of heading 8517, 8519 50 00, all prepared un-recorded media for sound recording or similar recording of other phenomena, other than products of chapter 37 (excluding cards incorporating a magnetic stripe) of heading 8523, recorded media for re-producing phenomena other than sound or image, of heading 8523, 8531 20, 8532, 8533, 8534 00 00, 8541, parts of electronic integrated circuits and micro assemblies, of tariff item 8523 52 or 8542 90 00, 8543 70 11, 8803 (except 8803 90 00), 9013 80 10, 9013 90 10, 9026, 9027 20 00, 9027 30, 9027 50, 9027 80 (except exposure meters), 9030 40 00, 9030 82 00;
1A.	Carpets and other textile floor coverings, woven, not tufted or flocked, of man-made textile material falling under sub-heading 5702 50;
1B.	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles of wool or fine animal hair, knitted or crocheted, other than those of heading 6103 falling under tariff item 6101 90 90.
2.	Upholstery fabrics falling under the following headings or sub-headings:- 5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, 5211 49, 5407 61, 5516 22 00, 5516 23 00, 5802 30 00;
3.	Dairy spread with milk fat content at least 75% but less than 80%, by weight, falling under tariff item 0405 20 00;
4.	Areca nut falling under sub-heading 0802 90;
5.	All goods falling under tariff item 1005 90 00 other than the goods covered under S.No. 21 of the Table annexed to the notification No. 21/2002-Customs, dated 1 st March 2002, published in Gazette of India vide number G.S.R. 118(E), dated the 1 st March 2002;
6.	All goods falling under heading 1507, 1509 or 1510 other than the goods covered under item (A) in column against S.No. 30 of the Table annexed to the notification No. 21/2002-Customs, dated 1 st March, 2002;

(1)	(2)
7.	All goods falling under heading 1514 other than the goods covered under S.No. 30 of the Table annexed to the notification No. 21/2002-Customs, dated 1 st March 2002;
8.	Tung oil and its fractions falling under sub-heading 1515 90, other than goods covered under S. No.29, 30 and 31 of the Table annexed to the notification No. 21/2002-Customs, dated 1 st March 2002;
9.	All goods falling under sub-heading 2106 90 other than the goods covered under S.No. 47 of the Table annexed to the notification No. 21/2002-Customs, dated 1 st March 2002;
10.	All goods falling under sub-heading 3302 10 other than the goods covered under S.No. 119 of the Table annexed to the notification No. 21/2002-Customs, dated 1 st March 2002;
11.	All goods covered under notification No.25/1998-Customs, dated 2 nd June 1998 published in Gazette of India vide number G.S.R. 290(E), dated the 2 nd June 1998;
11A.	Fascimile machines and teleprinters, falling under headings 8443;
11B.	All goods falling under tariff items 8517 69 50, 8517 69 60, 8517 69 70, 8517 69 90 and 8517 70 10;
11C.	Parts and accessories (falling under tariff item 8443 99) of all goods falling under tariff items 8443 31 00 and 8443 32;
11D.	Units of automatic data processing machines falling under sub-heading 8517 62;
11E.	All goods falling under tariff items 8528 41 00, 8528 51 00 or 8528 61 00;
11F.	All goods falling under tariff item 8443 31 00 or subheading 8443 32;
12.	All goods falling under sub-heading 8473 30 other than the goods covered under S. Nos. 275 and 276 of the Table annexed to the notification No.21/2002-Customs, dated 1 st March, 2002;
12A.	Parts and accessories (heading 8529) of goods falling under 8528 41 00, 8528 51 00 or 8528 61 00;
13.	Jojoba oil falling under tariff item 1515 90 99;
14.	Omitted.
15.	Omitted.
16.	Omitted.
17.	Automatic Teller Machines falling under sub-heading 8472 90;
18.	Printed circuit assemblies of word processing machines, falling under tariff item 8473 10 00;
19.	Printed circuit assemblies for automatic teller machines, falling under sub-heading 8473 40;
20.	Static converters for automatic data processing machines and units thereof, and telecommunication apparatus, falling under sub-heading 8504 40;
21.	Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus, falling under sub-heading 8504 50;
22.	Printed circuit assemblies falling under sub-heading 8504 90 for - (i) static converters for automatic data processing machines and units thereof, and telecommunication apparatus; (ii) other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus
23.	Microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use, falling under sub-heading 8518 10;
24.	Loudspeakers, without housing, having frequency range of 300 Hz to 3,4 KHz with a diameter not exceeding 50 mm, for telecommunication use cone type and other than cone type, falling under subheading 8518 29;
25.	Line telephone handsets, falling under sub-heading 8518 30;
26.	Printed circuit assemblies falling under sub-heading 8518 90 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 (iii) line telephone handsets
27.	Printed circuit assemblies for telephone answering machines, falling under sub-heading 8522 90;
28.	Information Technology Software, falling under heading 8523;
29.	Digital still image video cameras, falling under tariff item 8525 80 20;
30.	Aerials or antennae of a kind used with apparatus for radiotelephony and radiotelegraphy, falling under tariff item 8517 70 90;
31.	Populated PCBs falling under sub-heading 8529 90 for (i) transmission apparatus other than apparatus for radio broadcasting or television; (ii) transmission apparatus incorporating reception apparatus; (iii) digital still image video cameras;
32.	Parts (other than populated PCBs) for digital still image video cameras, falling under sub-heading 8529 90;

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(1)	(2)
33.	Flat panel displays of a kind used in automatic data processing machines and telecommunication apparatus, falling under sub-heading 8531 80;
34.	Parts of indicator panels incorporating Liquid Crystal Devices (LCD) or Light Emitting Diode (LED), falling under sub-heading 8531 90;
35.	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches), falling under sub-heading 8536 50;
36.	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, falling under sub-heading 8536 50;
37.	Electromechanical snap-action switches for a current not exceeding 11 amps, switches of contact rating less than 5 Amp at voltage not exceeding 250 volts, falling under sub-heading 8536 50;
38.	Plugs and sockets for coaxial cables and printed circuits, falling under sub-heading 8536 69;
39.	Connection and contact elements for wires and cables, falling under sub-heading 8536 69;
40.	Wafer probers, falling under sub-heading 8536 90;
41.	Printed circuit assemblies all falling under sub-heading 8538 90 for the following goods of heading 8536- (i) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); (ii) 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; (iii) 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; (iv) plugs and sockets for co-axial cables and printed circuits; (v) connection and contact elements for wires and cables; and (vi) wafer probers;
42.	Electrical machines with translation or dictionary functions, falling under tariff item 8543 70 99;
43.	Printed circuit assemblies falling under tariff item 8543 90 00 for:- (i) proximity cards and tags; (ii) electrical machines with translation or dictionary functions
44.	Electric conductors of a voltage not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications, falling under sub-heading 8544 42;
45.	Omitted.
46.	Omitted.
47.	Drafting machines of tariff item 9017 10 00;
48.	Drawing machines of sub-heading 9017 20;
49.	Printed circuit assemblies falling under tariff item 9017 90 00 for drafting machines or drawing machines of heading 9017;
50.	Parts and accessories of products of heading 9027, other than for gas or smoke analysis apparatus and microtomes, falling under sub-heading 9027 90.
51.	All goods falling under tariff items 8802 20 00, 8802 30 00 and 8802 40 00.
52.	All goods falling under tariff items 8803 10 00, 8803 20 00 and 8803 30 00.
53.	All goods falling under headings 2204 and 2205, and tariff item 2206 00 00.
54.	All goods falling under tariff items 8517 12 10 and 8517 12 90.
55.	All goods falling under heading 9801 covered under S. No. 400A of the Table annexed to the notification No. 21/2002-Customs, dated 1 st March, 2002, published in the Gazette of India vide number G.S.R. 118 (E) dated 1 st March, 2002.

Explanation—For the purposes of this notification, “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.