

Appendix-G

Additional Duty under Section 3 of The Customs Tariff Act

Please see the Statuatory Provisions of this duty in the Customs Tariff Act, 1975 (51 of 1975).

Enabling power has been taken to levy an additional duty of customs not exceeding 4% on all items imported into India. For this purpose, section 3 of the Customs Tariff Act, 1975, has been substituted. This additional duty is being put in place to counterbalance various internal taxes like Sales Tax and VAT leviable on goods on their sale or purchase in India. To begin with, this additional duty will be charged only on imports of ITA (Information Technology Agreement) bound items and on specified inputs/raw materials, for manufacture of electronics/information technology items, which are exempted from customs duty. This duty will not be charged on information technology software. This additional duty will not be included in the assessable value for levy of education cess on imported goods. Manufacturers will be able to take credit of this additional duty for payment of excise duty on their finished products.

Additional Duty @4% on goods specified

Ntfn 19 dated 01.03.2006

In exercise of the powers conferred by sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), 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. 19/2005-Customs, dated the 1st March, 2005 [number G.S.R. 117(E), dated the 1st March, 2005], hereby directs that all goods specified under the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Act, having regard to the sales tax, value added tax, local tax and other taxes or charges leviable on sale or purchase or transportation of like goods in India, when imported into India, shall be liable to an additional duty of customs at the rate of four percent. *ad valorem*.

Tea and tea waste: Exemption to Additional duty equal to additional duty of excise

Ntfn 78 dated 14.05.2003

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 tea and tea waste, 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 additional duty of excise leviable thereon under section 157 of the Finance Act, 2003 (32 of 2003).

Green tea: Exemption of Additional duty of Customs

Ntfn 79 dated 14.05.2003

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 green tea, when imported into India, from the whole of the additional duty of customs leviable thereon under section 128 of the Finance Act, 2003 (32 of 2003).

Additional duty on petroleum crude under heading 27.09

Ntfn 50 dated 26.05.1997

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 petroleum crude, falling under heading 27.09 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India, 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 of excise leviable on petroleum crude under sub-section (1) of section 15 of the Oil Industry (Development) Act, 1974 (47 of 1974).

Motor Spirit: Additional duty of Customs

Ntfn 57 dated 01.08.1998

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 motor spirit commonly known as petrol, falling under heading 27.10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India, 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 additional duty of excise leviable on motor spirit commonly known as petrol under section 111 read with Second Schedule of the Finance (No.2) Act, 1998 (21 of 1998).

Motor Spirit: Additional duty of Customs – Rs. 1/ltr.

By clause 106 of Finance Bill (No.2), 1998; the Second Schedule is introduced below:

SECOND SCHEDULE		
Sl. No.	Description of goods	Rate of duty
(1)	(2)	(3)
1.	Motor spirit commonly known as petrol	Rs. 1/ ltr.

- (1) In case of goods specified in the Second Schedule, being goods imported into India, there shall be levied and collected as an additional duty of customs an amount calculated at the rate set forth in the said Schedule.
- (2) The additional duty of customs referred to in sub-section (1) 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) The premium of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemption from duties, shall, as far as may be, apply in relation to the levy and collection of the additional duty of Customs leviable under the section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or these rules and regulations, as the case may be.

High Speed Diesel Oil

Ntfn 59 dated 11.05.1999

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 high speed diesel oil, falling under heading 27.10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India, 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 additional duty of excise leviable on high speed diesel oil under section 133 read with Second Schedule of the Finance Act, 1999 (27 of 1999).

Transformer oil (Additional duty rules' notification)

Ntfn 191 dated 22.09.1978

In exercise of the powers conferred by sub-section (3) of section 3 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 directs that the transformer oil falling within Chapter 27 of the First Schedule to the said Act, when imported into India shall be liable to such Additional duty as may be determined in accordance with the Transformer Oil (Additional Duty) Rules, 1978.

Transformer oil (Additional duty) Rules, 1978

Ntfn 190 dated 22.09.1978

In exercise of the powers conferred by sub-section (3) of the Customs Tariff Act, 1975 (51 of 1975) the Central Government hereby makes the following rules, namely:-

1. Short title and commencement

- (1) These rules may be called the Transformer Oil (Additional Duty) Rules, 1978.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. Levy of additional duty

For the purpose of sub section (3) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) the additional duty leviable on Transformer Oil falling within Chapter 27 of the First Schedule to the said Act, when imported into India, shall be equal to such portion of the excise duty for the time being leviable on the raw material commonly known as Transformer Oil base stock or Transformer oil feedstock as is equivalent to a duty of excise of one thousand and fifty-five rupees and twenty five paise per metric tonne, that is to say, nine hundred rupees per kiloliter at fifteen degrees of Centigrade thermometer of indigenous Transformer Oil.

Stainless steel for household use-Additional duty

Ntfn 357 dated 02.08.1976

As amended by 125/95-Cus. dated 07.08.95:

In exercise of the powers conferred by sub-section (3) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) and in supersession of the Notification No. 105-Customs, dated the 2nd July, 1969, of the Government of India in the Ministry of Finance, (Department of Revenue and Insurance), the Central Government, being satisfied that it is necessary in the public interest so to do, directs that the articles specified in the Schedule annexed here to shall be liable to such additional duty as may be determined in accordance with the Additional Duty Rules, 1976.

SCHEDULE

- 1. Omitted.
- 2. Stainless steel manufactures for household use.

Stainless steel for household use

Ntfn 356 dated 02.08.1976

As amended by 126/95-Cus. dated 07.08.95:

In exercise of the powers conferred by sub-section (3) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) and in supersession of the Notification No. 105-Customs, dated the 2nd July, 1969, of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), the Central Government hereby makes the following rules, namely:-

(1) Short title and commencement-

- (a) These rules may be called the Additional Duty Rules, 1976,
- (b) They shall come into force on the date of their publication in the Official Gazette.

(2) Levy of additional duty.

For the purpose of sub-section 3 of section 3 of the Customs Tariff Act, 1975 (51 of 1975) the additional duty leviable on any imported article specified in column (2) of the Table annexed hereto shall be equal to the excise duty for the time being leviable on the material specified in the corresponding entry in column (3) of the said Table to the extent that material is used in the manufacture of the Imported article.

TABLE

Sl. No.	Name of Articles	Name of material
(1)	(2)	(3)
1.	Omitted	
2.	Stainless steel manufactures for household use.	Stainless steel.

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Exemption to Additional Duty of Customs under Section 3

Ntfn 20 dated 01.03.2006

As amended by 24/2006-Cus. dated 06.03.2006; 29/2006-Cus. dated 20.03.2006; 79/2006-Cus. dated 08.08.2006; 139/2006-Cus. dated 30.12.2006 (w.e.f. 01.01.2007); 16/2007-Cus. dated 21.02.2007; 23/2007-Cus. dated 01.03.2007; 93/2007-Cus. dated 08.08.2007; 07/2008-Cus. dated 10.01.2008; 20/2008-Cus. dated 01.03.2008; 97/2008-Cus. dated 18.08.2008; 130/2009-Cus. dated 03.12.2009; 139/2009-Cus. dated 11.12.2009; 24/2010-Cus. dated 27.02.2010; 55/2010-Cus. dated 29.04.2010; 81/2010-Cus. dated 10.08.2010; 20/2011-Cus. dated 01.03.2011; 33/2011-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), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of description specified in column (3) of the Table below, 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 additional duty of customs leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the Table aforesaid:-

TABLE

S. No.	Chapter, heading, sub-heading or tariff item of the First Schedule	Description of goods	Standard rate
(1)	(2)	(3)	(4)
1.	Any Chapter	All goods which are exempt from the whole of the duty of customs leviable thereon or in case of which "Free" or "Nil" rates of duty of Customs are specified in column (4) under the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) and which are also exempt from the whole of additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Act, or on which no amount of the said additional duties of customs is payable for any reason.	Nil
2.	27	Petroleum crude, kerosene for Public distribution scheme, liquefied petroleum gas for domestic household consumers, petrol, diesel, coal, coke and petroleum gases and fuels	Nil
3.	9803 00 00	All goods	Nil
4.	31 or any other Chapter	Fertilizers and all inputs/ raw materials for use in the manufacture of fertilizers	Nil
5.	4701 to 4706	All goods for manufacture of Newsprint	Nil
6.	4801	All goods	Nil
7.	Omitted.		
8.	2616	Gold concentrate	Nil
8A.	2616 90 10	Gold ore for use in the manufacture of gold. Provided that the exemption available under this notification shall be subject to the conditions, if any, specified in respect of such goods under notification No. 21/2002-Customs, dated the 1 st March, 2002 [G.S.R. 118(E), dated the 1 st March, 2002].	Nil
9.	71 (except 7113)	All goods other than Articles of jewellery	Nil
9A.	Any Chapter	Goods specified against S. No. 345A 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 [G.S.R. 118(E), dated the 1 st March, 2002] Provided that the exemption available under this notification shall be subject to the conditions, if any, specified in respect of such goods under notification No. 21/2002-Customs, dated the 1 st March, 2002.	Nil
10.	8908 00 00	All goods	Nil
11.	Omitted		
12.	Omitted		
13.	8201	Manually operated or animal driven agricultural implements, their spare parts, components and accessories	Nil
14.	Any Chapter	Aid and implements used by handicapped persons	Nil
15.	23	Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake	Nil
16.	1404 90 40	Betel leaves	Nil
17.	4901, 4902, 4903 or 4904	Books, Periodicals and journals including maps, charts and globes	Nil
18.	27 or 4402	Charcoal	Nil
19.	10	Coarse grains other than paddy, rice and wheat	Nil
20.	4014 10, 3006 60	Condoms and Contraceptives	Nil
21.	5004, 5005, 5006	Cotton and silk yarn in hank and cone	Nil
22.	0403, 0406 10 00	Curd, Lassi, butter milk and separated milk	Nil
23.	68	Earthen pot	Nil
24.	4401 10	Firewood except casurina and eucalyptus timber	Nil
25.	5608 11, 54, 55	Fishnet, fishnet fabrics and fish seeds, prawn or shrimp seeds	Nil

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(1)	(2)	(3)	(4)
26.	0401	Fresh milk and pasteurized milk	Nil
27.	0602, 0603	Fresh plants, saplings and fresh flowers	Nil
28.	7, 8	Fresh vegetables and fruits	Nil
29.	0703 20 00, 0910 10	Garlic and ginger	Nil
30.	3926 40 11, 3926 40 19, 7018 10 00	All bangles except those made of precious metals	Nil
31.	3002 90 10, 3002 10	Human blood and blood plasma	Nil
32.	33	Kumkum, bindi alta and sindur	Nil
33.	2, 3, 0407, 5	Meat, fish, prawn and other aquatic products when not cured or frozen; poultry, eggs and live-stock and animal hair	Nil
34.	63	National Flag	Nil
35.	3101	Organic manure	Nil
36.	5101	Raw wool	Nil
37.	0511	Semen including frozen semen	Nil
38.	5001 00 00, 5002	Silk worm laying; cocoon and raw silk	Nil
39.	6815	Slate and slate pencils.	Nil
40.	080119 10	Tender green coconut	Nil
41.	1905	Bread (branded and unbranded)	Nil
42.	25 01 0010	Common salt (Processed or un-processed)	Nil
43.	2201 90 90, 2202 90 90	Water other than - (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water, and (ii) water sold in sealed container	Nil
44.	27	Compressed Natural Gas (CNG) for use in the Transport sector.	Nil
45.	6913 90 00	Idols made of clay	Nil
46.	6914 90 00	Clay lamps	Nil
47.	0801 10	Coconut in shell and separated kernel of coconut	Nil
48.	4911	Religious Pictures not for use as calendars	Nil
49.	0713, 1001, 1006	Paddy, rice, wheat and pulses	Nil
50.	Any Chapter	All goods specified in the First Schedule to the Additional Duty of Excise (Goods Special Importance) Act, 1957 (58 of 1957)	Nil
51.	1101 00 00, 1102 00 00	Flour Atta, Maida, Besan and Suji	Nil
52.	1209	All seeds other than oil seeds	Nil
53.	1701 11 10	Gur and Jaggeri	Nil
54.	27	Items covered under Public Distribution System, (except kerosene)	Nil
55.	2106 90 99	Papad and Vadi	Nil
56.	1301 90 99	Lac	Nil
57.	3915	Plastic waste	Nil
58.	7001 00 10	Scrap glass or scrap glass bottles	Nil
59.	4707	Paper waste	Nil
60.	8523	Information technology software, other than that on floppy disc or cartridge tape	Nil
61.	7113	Articles of jewellery	1% <i>ad valorem</i>
62.	4810	Light weight coated paper weighing upto 70 g/m ² , imported by actual users for printing of magazines.	Nil
63.	1507 to 1515	Edible grade vegetable oils and their edible grade fractions	Nil
64.	2613 10 00	All goods	Nil
65.	8542	Electronic integrated circuits	Nil
66.	9801	Goods specified against S. No. 400A 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 [G.S.R. 118 (E), dated the 1 st March, 2002] Provided that the exemption under this notification shall be subject to the conditions, if any, specified under S. No. 400A of the Table annexed to the notification No. 21/2002-Customs, dated 1 st March, 2002	Nil
68.	2707	Carbon Black Feed Stock	Nil
69.	4707 90 00	Wastepaper and paper scrap	Nil
70.	84	Geothermal ground source heat pumps	Nil

Appendix–G : Additional Duty under Section 3 of The Customs Tariff Act

(1)	(2)	(3)	(4)
70A.	84	Goods specified against S. No. 270 A 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 [G.S.R. 118 (E), dated the 1 st March, 2002] Provided that the exemption available under this notification shall be subject to the conditions, specified in respect of such goods under notification No. 21/2002-Customs, dated the 1 st March, 2002 [G.S.R. 118(E), dated the 1 st March, 2002]	Nil
71.	9018, 9019, 9020, 9021 or 9022	Goods required for medical, surgical dental or veteri nary use	Nil
72.	90 or any other Chapter	Goods specified at S. No. 357B 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 [G.S.R. 118 (E), dated the 1 st March, 2002] Provided that the exemption under this notification shall be subject to the conditions, if any, specified in respect of such goods against S. No. 357B of the Table annexed to the notification No. 21/2002-Customs, dated the 1 st March, 2002	Nil
72A.	90 or any other chapter	Goods specified at S. No. 357C of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 [G.S.R. 118(E), dated the 1 st March, 2002]: Provided that the exemption under this notification shall be subject to the conditions, if any, specified against S. No. 357C of the Table annexed to the said notification No. 21/2002-Customs, dated 1 st March, 2002	Nil
73.	9801	Goods for the project specified against S. No. 39 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 42/96-Customs, dated 23rd July, 1996 [G.S.R. 294 (E), dated the 23rd July, 1996]	Nil
74.	9801	Goods for the project specified against S. No. 602 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 [G.S.R. 118 (E), dated the 1st March, 2002]	Nil
75.	5502 00 10	Acetate Rayon Tow required for the manufacture of Cigarette Filter Rod. Provided the importer follows the procedure set out in Customs (Import of Goods at Conces-sional Rate of Duty For Manufacture of Excisable Goods) Rules, 1996.	Nil
76.	26	Copper dross, copper residues, copper oxide mill scale, brass dross and zinc ash	Nil
77.	8443 99	Goods specified against S. No. 614 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated 1 st March,2002 [G.S.R.118(E) dated the 1 st March,2002]: Provided that the exemption available under this notification sha ll be subject to the conditions, if any specified in respect of such goods under said notification No.21/2002, dated the 1st March, 2002.	Nil
78.	8541 40 20	Light emitting diodes (electroluminescent) imported for manufacture of LED Lights or fixtures	Nil
79.	Any chapter	Parts of DVD Drive or DVD Writer, Combo Drives, CD-ROM Drives	Nil
80.	Any chapter	Goods specified against S.No. 267C of the notification of the Government of India in the Minis-try of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 [G.S.R. 118 (E), dated the 1st March, 2002]: Provided that the exemption under this notification shall be subject to the conditions, if any, specified against S. No. 267C of the Table annexed to the said notification No. 21/2002-Customs, dated 1st March, 2002	Nil
81.	Any chapter	Goods specified against S. No. 424A of the notification of the Government of India in the Minis-try of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 [G.S.R. 118 (E), dated the 1st March, 2002].	Nil
82.	Any chapter	Goods specified against S. No 612 of the Table annexed to notification of the government of In-dia in the Ministry of Finance (Department of Revenue), No.21/2002 -Customs, dated 1st March, 2002[G.S.R.118(E) dated the 1st March 2002]: Provided that the exemption available under this notification shall be subject to the conditions, if any specified in respect of such goods under said notification No. 21/2002, dated the 1st March, 2002.	Nil
83.	847170 or 847330 or 8523	The following goods, namely:- (a) microprocessor for computer, other than motherboards; (b) floppy disc drive; (c) hard disc drive (d) CD-ROM Drive; (e) DVD Drive or DVD Writer; (f) Flash memory; (g) Combo drive. Provided that the exemption under this notification shall be subject to condition no. 5 annexed to notification No. 21/2002-Customs, dated 1st March, 2002 [G.S.R.118(E), dated the 1st March, 2002].	Nil

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(1)	(2)	(3)	(4)
84.	8901	All goods	Nil
85.	8802 (except 8802 60 00)	Goods specified against S. No. 347B of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated 1 st March, 2002 [G.S.R.118(E) dated the 1 st March,2002]: Provided that the exemption available under this notification shall be subject to the conditions, if any specified in respect of such goods under said notification No.21/2002, dated the 1st March, 2002.	Nil
2.	Nothing contained in this notification shall apply to the goods specified in column (3), against S.Nos. 17, 28 and 28A of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 6/2006-Central Excise, dated the 1st March, 2006, G.S.R. 96(E), dated the 1 st March, 2006.		
3.	Nothing contained in this notification shall apply to the goods specified in column (3), against S.No.1 of the said Table, in respect of which exemption from the whole of the duty of customs leviable under the First Schedule to the said Customs Tariff Act is availed of in terms of any of the following notifications of the Government of India in the Ministry of Finance (Department of Revenue):-		
(i)	No.236/89-Customs, dated the 1st September, 1989, G.S.R. 805(E), dated the 1st September, 1989;		
(ii)	No.28/95-Customs, dated the 16th March, 1995, G.S.R. 157(E), dated the 16th March, 1995;		
(iii)	No.85/98-Customs, dated the 5th November, 1998, G.S.R. 656(E), dated the 5th November, 1998;		
(iv)	No.105/99-Customs, dated the 10th August, 1999, G.S.R. 582(E), dated the 10th August, 1999;		
(v)	No.26/2000-Customs, dated the 1st March, 2000, G.S.R. 178(E), dated the 1st March, 2000;		
(vi)	No.60/2000-Customs, dated the 12th May, 2000, G.S.R. 434(E), dated the 12th May, 2000;		
(vii)	No.40/2002-Customs, dated the 12th April, 2002, G.S.R. 281(E), dated the 12th April, 2002;		
(viii)	No.76/2003-Customs, dated the 13th May, 2003, G.S.R. 394(E), dated the 13th May, 2003;		
(ix)	No.85/2004-Customs, dated the 31st August, 2004, G.S.R. 560(E), dated the 31st August, 2004;		
(x)	No.72/2005-Customs, dated the 22nd July, 2005, G.S.R. 497(E), dated the 22nd July, 2005;		
(xi)	No.73/2005-Customs, dated the 22nd July, 2005, G.S.R. 498(E), dated the 22nd July, 2005.		
(xii)	No. 2/2007-Customs, dated the 5th January, 2007, G.S.R.10(E), dated the 5th January, 2007		

Exemption to Additional duty of Customs to alcoholic liquor as specified

Ntfn 82 dated 03.07.2007

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 (8) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) and in supersession of the notification of the Government of India in Ministry of Finance (Department of Revenue) No. 178/2003-Customs, dated 12th of December 2003, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods from the whole of the additional duty leviable under the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 32/2003-Customs, dated the 1st March, 2003, published in Gazette of India vide G.S.R. 167(E), dated the 1st March, 2003.

Additional duty on specified goods for specified electronic goods

Ntfn 90 dated 26.07.2007

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 (1) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, subject to the conditions specified in the corresponding entry in column (2) of the said Table:

Provided that nothing contained in this exemption notification shall apply after the 31st March, 2010.

TABLE

Description of goods	Conditions
(1)	(2)
(i) All goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, heading 6805, grinding wheels and the like, and parts thereof falling under heading 6804 but excluding any equipment or appliance used in an office;	(i) intended for manufacture of the following goods namely:- 1. All semiconductors; 2. Displays, including: (a) Liquid Crystal Devices (LCDs); (b) Organic Light Emitting Diodes(OLED); (c) Plasma Display Panels (PDP); (d) Any other emerging displays; 3. Storage devices; 4. Solar cells; 5. Photovoltaics; 6. Other advanced micro and nano technology products; 7. Assembly and test of all the above;
(ii) pollution control equipment;	
(iii) components, spares and accessories of the goods specified at (i) and (ii);	
(iv) moulds and dies;	
(v) refractories and refractory materials;	
(vi) tubes and pipes and fittings thereof; and	
(vii) storage tank.	

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- (ii) importer has obtained necessary approval for the manufacture of the goods mentioned at (i) above, vide notification of the Government of India Department of Information Technology No. 3(1)/2007-IPHW (SIPS); and
- (iii) if the importer at the time of import-
 - (a) furnishes a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Information Technology, Government of India, to the effect that the imported goods (in respect of description, quantity and technical specifications) are required for the manufacture of goods mentioned at (i) above; and
 - (b) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that 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.

Exemption to Additional Duty of Customs when imported into India for subsequent sale

Ntfn 102 dated 14.09.2007

As amended by 93/2008-Cus. dated 01.08.2008:

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 the goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India for subsequent sale, from the whole of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act (hereinafter referred to as the said additional duty).

2. The exemption contained in this notification shall be given effect if the following conditions are fulfilled:
 - (a) the importer of the said goods shall pay all duties, including the said additional duty of customs leviable thereon, as applicable, at the time of importation of the goods;
 - (b) the importer, while issuing the invoice for sale of the said goods, shall specifically indicate in the invoice that in respect of the goods covered therein, no credit of the additional duty of customs levied under sub-section (5) of section 3 of the Customs Tariff Act, 1975 shall be admissible;
 - (c) the importer shall file a claim for refund of the said additional duty of customs paid on the imported goods with the jurisdictional customs officer before the expiry of one year from the date of payment of the said additional duty of customs;
 - (d) the importer shall pay on sale of the said goods, appropriate sales tax or value added tax, as the case may be;
 - (e) the importer shall, inter alia, provide copies of the following documents alongwith the refund claim:
 - (i) document evidencing payment of the said additional duty;
 - (ii) invoices of sale of the imported goods in respect of which refund of the said additional duty is claimed;
 - (iii) documents evidencing payment of appropriate sales tax or value added tax, as the case may be, by the importer, on sale of such imported goods.
3. The jurisdictional customs officer shall sanction the refund on satisfying himself that the conditions referred to in para 2 above, are fulfilled.

Exemption to Additional duty of Customs on Passenger train, spares and components on import from Bangladesh

Ntfn 53 dated 23.04.2008

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column (2) of the Table below when imported into India from Bangladesh through Dhaka- Darsana- Gede- Kolkata route, from whole of the duty of customs leviable thereon under the First Schedule to the Customs tariff Act, 1975 (51 of 1975) and whole of the additional duty leviable under section 3 of the said Customs Tariff Act subject to the conditions specified in column (3) thereof, namely:-

TABLE

S.No.	Name of goods	Condition of exemptions
(1)	(2)	(3)
1.	Passenger train	Provided that -
2.	Spares and components	(a) The goods specified in column (2) are imported under the agreement between India and Bangladesh for running of passenger train service between India and Bangladesh. (b) A certificate from the Divisional Railway Manager, Sealdah Division is produced to the Assistant Commissioner of Customs, in each case, that the spares and components are uncommon and intended for the maintenance of the coaches of the passenger train.

Cellular phones and parts – exempt from Additional Duty under Section 3

Ntfn 23 dated 27.02.2010

Amended by Ntfn 19/2011-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), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2005-Customs dated the 1st March, 2005, published in the Gazette of India, Extraordinary vide number G.S.R. 119(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 parts, components and accessories for the manufacture of mobile handsets; sub-parts for the manufacture of such parts or components for the manufacture of battery chargers, PC connectivity cables and hands-free headphones of such mobile handsets and sub-parts for the manufacture of such parts and components from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act 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 mobile handsets include cellular phones.

Exemption to specified goods from the Additional Duty of Customs (ACD)

Ntfn 29 dated 27.02.2010

As amended by Ntfn 23/2011-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, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of description specified in column (3) of the Table below, 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 additional duty of customs leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the Table aforesaid :

TABLE

S. No.	Chapter, heading, sub-heading or tariff item of the First Schedule	Description of goods	Standard rate
(1)	(2)	(3)	(4)
1.	Any Chapter	All pre-packaged goods intended for retail sale in relation to which it is 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 of such article	Nil
2.	61 (excluding 6117 90 00), 62 (excluding 6217 90)	All goods	Nil
3.	8517 12	All goods	Nil
4.	9101, 9102	All goods	Nil
5.	30	Patent and proprietary medicines	Nil

Additional Duty of Customs (ACD) exemption on Jute products on import from Bangladesh

Ntfn 08 dated 14.02.2011

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, Jute products falling under heading 6305 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported from Bangladesh, from the whole of the additional duty of customs, leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act.

Exemption to Additional Duty of Customs (ACD) on parts of Mobile Handsets as specified

Ntfn 22 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), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) Number 28/2010-customs, dated the 27th February 2010, published in the Gazette of India, Extraordinary, vide G.S.R 141(E), dated 27th February, 2010, except as respect 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 parts, components and accessories for the manufacture of mobile handsets; sub-parts for the manufacture of such parts and components; parts or components for the manufacture of battery chargers, hands-free headphones of mobile sets and PC Connectivity Cable and the sub-parts for the manufacture of such parts and components of battery charger, hands-free headphones and PC Connectivity Cable from the whole of the additional duty of Customs leviable thereon under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), 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.

2. This notification shall remain in force upto and inclusive of the 31st day of March, 2012.

Explanation—For the purposes of this notification, mobile handsets includes cellular phones.