

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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## Chapter 27

### Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes

#### Notes.

- This Chapter does not cover:
  - Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
  - Medicaments of heading 30.03 or 30.04; or
  - Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
- References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.  
However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
- For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
  - Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
  - Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### Sub-heading Notes.

- For the purposes of sub-heading 2701.11 “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- For the purposes of sub-heading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
- For the purposes of sub-heading 2710.11, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

#### Supplementary Notes.

In this Chapter, the following expressions have the meanings hereby assigned to them:

- “Motor Spirit” means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines, “Special boiling point spirit’s (sub-headings 271011.11, 271011.12 and 271011.13) means light oils, as defined in Chapter Note 4, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil;
- “Natural Gasoline Liquid (NGL)” is a low-boiling liquid petroleum product extracted from Natural Gas;
- “Superior Kerosine Oil (SKO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1459-1974 (Reaffirmed in the year 1996);
- “Aviation Turbine Fuel (ATF)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1571:1992:2000;
- “High Speed Diesel (HSD)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;
- “Light Diesel Oil (LDO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460.
- “Fuel Oil” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1593:1982 (Reaffirmed in the year 1997);
- “Lubricating Oil” means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.3° Centigrade;
- “Jute Batching Oil” and “Textile Oil” are hydrocarbon oils which have their flash point at or above 93.3°C, and is ordinarily used for the batching of jute or other textile fibres;
- The expression “Petroleum Jelly Crude” (tariff item Nos. 271210.10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;

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(k) For the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:

1. "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);
2. "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS: 1448 (p.31)-1967 as for the time being in force;
3. "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS: 1448 (p.18)-1967 as for the time being in force;
4. "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS: 1448 (p.8)-1967 as for the time-being in force;
5. "Colour Comparision Test" shall be done in the following manner, namely:
  - (i) First prepare a five percent weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;
  - (ii) To this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;
  - (iii) Thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

### ↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 67-78, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

### ↓ Note on Cess Leviable

- (i) See Appendix-I for Cess leviable on coal and coke under this Chapter.
- (ii) See Appendix-I for Cess leviable on crude oil produced in the exploration block to be offered under NELP.
- (iii) See Appendix-I for Cess leviable on natural gas under this Chapter.

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2701	<b>Coal; Briquettes, ovoids and similar solid fuels manufactured from coal</b>										<i>Exemption: BCD pm Coking Coal is - Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 68. ACD by Ntfn 20/06-Cus. dated 01.03.2006; Clean Energy Cess under this heading will be levied @ Rs. 100 per tonne. Education Cess on Clean Energy Cess will be - Nil. CVD on all goods 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
	- Coal, whether or not pulverised, but not agglomerated:										
2701 11 00	-- Anthracite	kg.	10.00	5.00	---	4	1	0.00	10.325	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 68A, 70</i>
2701 12 00	-- Bituminous coal	kg.	55.00	5.00	---	4	1	0.00	10.325	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 70</i>
2701 19	-- Other coal:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 70</i>
2701 19 10	--- Coking coal	kg.	10.00	0.00	---	0	1	0.00	1.030	Free	
2701 19 20	--- Steam coal	kg.	10.00	5.00	---	4	1	0.00	10.325	Free	
2701 19 90	--- Other	kg.	10.00	5.00	---	4	1	0.00	10.325	Free	
2701 20	- Briquettes, ovoids and similar solid fuels manufactured from coal:										
2701 20 10	--- Anthracite agglomerated	kg.	10.00	10.00	---	4	1	0.00	15.578	Free	
2701 20 90	--- Other	kg.	10.00	10.00	---	4	1	0.00	15.578	Free	
2702	<b>Lignite, whether or not agglomerated, excluding jet</b>										<i>CVD on all goods 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004. Clean Energy Cess under this heading will be levied @ Rs. 100 per tonne. Education Cess on Clean Energy Cess will be - Nil.</i>

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2702 10 00	- Lignite, whether or not pulverised, but not agglomerated	kg.	10.00	10.00	---	4	1	0.00	15.578	Free	
2702 20 00	- Agglomerated lignite	kg.	10.00	10.00	---	4	1	0.00	15.578	Free	
<b>2703</b>	<b>Peat (including peat litter), whether or not agglomerated</b>										<i>CVD on all goods 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004. Clean Energy Cess under this heading will be levied @ Rs. 100 per tonne. Education Cess on Clean Energy Cess will be - Nil.</i>
2703 00	- Peat (including peat litter), whether or not agglomerated:										
2703 00 10	--- Peat whether or not compressed into bales but not agglomerated	kg.	10.00	10.00	---	4	1	0.00	15.578	Free	
2703 00 90	--- Other	kg.	10.00	10.00	---	4	1	0.00	15.578	Free	
<b>2704</b>	<b>Coke and semi-coke of coal, of lignite or of peat whether or not agglomerated; Retort carbon</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 71. ACD by Ntfn 20/06-Cus. dated 01.03.2006. CVD on all goods 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011 Anti-Dumping Duty: See Ntfn 23/2004-Cus. dated 21.01.2004</i>
2704 00	- Coke and semi-coke of coal, of lignite or of peat whether or not agglomerated; Retort carbon:										
2704 00 10	--- Retort carbon (gas carbon)	kg.	10.00	10.00	---	0	1	0.33	11.467	Free	
2704 00 20	--- Coke & semi-coke of lignite or of peat	kg.	10.00	10.00	---	0	1	0.33	11.467	Free	
2704 00 30	--- Hard coke of coal	kg.	10.00	10.00	---	0	1	0.33	11.467	Free	
2704 00 40	--- Soft coke of coal	kg.	10.00	10.00	---	0	1	0.33	11.467	Free	
2704 00 90	--- Other	kg.	10.00	10.00	---	0	1	0.33	11.467	Free	
<b>2705</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons</b>	kg.	10.00	10.00	---	0	0	0.30	10.300	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
<b>2706</b>	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars</b>										<i>CVD on all goods 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
2706 00	- Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:										
2706 00 10	--- Coal tar	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
2706 00 90	--- Other	kg.	10.00	10.00	---	4	1	0.33	15.926	Free	
<b>2707</b>	<b>Oils and other products of the distillation of high temperature coal tar; Similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents</b>										<i>Exemption: Effective duty on Carbon Black Feed Stock is - 2.5% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 541. ACD on Carbon Black is - Nil by Ntfn 20/06-Cus. dated 01.03.2006; Sl. No. 68</i>
2707 10 00	- Benzol (benzene)	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2707 20 00	- Toluol (toluene)	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	

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2707 30 00	- Xylol (xylenes)	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2707 40 00	- Naphthalene	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2707 50 00	- Other aromatic hydrocarbon mix- tures of which 65% or more by vol- ume (including losses) distils at 250°C by the ASTM D 86 method	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
	- Other:										
2707 91 00	-- Creosote oils	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2707 99 00	-- Other	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	<i>Anti-Dumping Duty: See Ntfn 30/2008-Cus. dated 03.03.2008; 114/2008-Cus. dated 31.10.2008; 120/2010- Cus. dated 01.12.2010</i>
<b>2708</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars</b>										
2708 10	- Pitch:										
2708 10 10	--- Obtained by blending with creosote oil or other coal tar distillates	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2708 10 90	--- Other	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2708 20 00	- Pitch coke	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
<b>2709</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>	kg.	5.00	5.00	---	0	0	0.15	5.150	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 487</i>
<b>2710</b>	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; Preparations not else- where specified or included, con- taining by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; Waste oilss</b>										<i>Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 74B and 76. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008; CVD on Avgas is 5%; Food Grade Hexane 15% by 4/2006-CE dated 01.03.2006. ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:										
2710 11	-- Light oils and preparations:										<i>CVD on Motor Spirit com- monly known as Petrol in- tended for sale without a brand name is Rs. 6.35 per litre; Oth- ers - Rs. 7.50 per litre by 4/2006-CE dated 01.03.2006</i>
	--- Motor Spirit:										<i>BCD on Motor Spirit com- monly known as Petrol is 7.5% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 488A; BCD on Naphtha is - 5% by Sl. No. 592; See Ntfn 18/2009-CE dated 07.07.2009; 21/2009-CE; dated 07.07.2009</i>
2710 11 11	---- Special boiling point spirits (other than Benzene Toluol) with nominal boiling point range 55-115°C	kg.	10.00	7.50	---	4	14	0.00	27.922	State Trad- ing Enter- prises	<i>Import allowed through IOC, subject to para 2.11 of the Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Min. of P&amp;NG's Resolution No.P- 23015/1/2001-MKT. dated 8.3.2002 including HPCL, BPCL &amp; IBP who have been marketing transportation fuels before this date.</i>

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2710 11 12	---- Special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol) with nominal boiling point range 63-70°C	kg.	10.00	7.50	---	4	14	0.00	27.922	State Trading Enterprises	Import allowed through IOC, subject to para 2.11 of the Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Min. of P&NG's Resolution No.P-23015/1/2001-MKT. dated 8.3.2002 including HPCL, BPCL & IBP who have been marketing transportation fuels before this date.
2710 11 13	---- Other special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol)	kg.	10.00	7.50	---	4	14	0.00	27.922	State Trading Enterprises	Import allowed through IOC, subject to para 2.11 of the Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Min. of P&NG's Resolution No.P-23015/1/2001-MKT. dated 8.3.2002 including HPCL, BPCL & IBP who have been marketing transportation fuels before this date.
2710 11 19	---- Other	kg.	10.00	7.50	---	0	14% + Rs. 15 per ltr.			State Trading Enterprises	Import allowed through IOC, subject to para 2.11 of the Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Min. of P&NG's Resolution No.P-23015/1/2001-MKT. dated 8.3.2002 including HPCL, BPCL & IBP who have been marketing transportation fuels before this date.
2710 11 20	--- Natural gasoline liquid (NGL)	kg.	10.00	7.50	---	0	14% + Rs. 15 per ltr.			State Trading Enterprises	Import allowed through IOC subject to para 2.11 of Foreign Trade Policy.
2710 11 90	--- Other	kg.	10.00	7.50	---	0	14% + Rs. 15 per ltr.			State Trading Enterprises	CVD on Naphtha is 16% by Ntfn 03/06-CE; dated 01.03.2006. Import allowed through IOC subject to para 2.11 of Foreign Trade Policy. Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 73;
2710 19	-- Other:										
2710 19 10	--- Superior kerosene Oil (SKO)	kg.	10.00	10.00	---	0	14	0.78	26.638	State Trading Enterprises	Import subject to 2.11 of Foreign Trade Policy and condition at Import Licensing Note (2) below
2710 19 20	--- Aviation turbine fuel (ATF)	kg.	10.00	0.00	---	0	8	0.25	8.487	State Trading Enterprises	Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.77C. Import allowed through IOC, subject to para 2.11 of the Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Min. of P&NG's Resolution No.P-23015/1/2001-MKT. dated 8.3.2002 including HPCL, BPCL & IBP who have been marketing transportation fuels before this date. CVD by 4/2006-CE dated 01.03.2006

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2710 19 30	--- High speed diesel (HSD)	kg.	10.00	7.50	---	0	Rs. 3.75 per litre			State Trading Enterprises	Import allowed through IOC, subject to para 2.11 of the Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Min. of P&NG's Resolution No.P-23015/1/2001-MKT. dated 8.3.2002 including HPCL, BPCL & IBP who have been marketing transportation fuels before this date. BCD is 7.5% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 488B. CVD on High Speed Diesel intended for sale without a brand name is Rs.2.60 per litre; Others Rs.3.75 per litre by 4/2006-CE dated 01.03.2006
2710 19 40	--- Light diesel oil (LDO)	kg.	10.00	10.00	---	0	14% + Rs. 2.50 per ltr.			State Trading Enterprises	Import allowed through IOC subject to para 2.11 of Foreign Trade Policy. CVD by 4/2006-CE dated 01.03.2006
2710 19 50	--- Fuel oil	kg.	10.00	10.00	---	0	14	0.78	26.638	Free	
2710 19 60	--- Base oil	kg.	10.00	10.00	---	0	14	0.78	26.638	Free	
2710 19 70	--- Jute batching oil and textile oil	kg.	10.00	10.00	---	0	14	0.78	26.638	Free	
2710 19 80	--- Lubrication oil	kg.	10.00	10.00	---	0	14	0.78	26.638	Free	
2710 19 90	--- Other	kg.	10.00	10.00	---	0	14	0.78	26.638	Free	
	- Waste oil:										
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	10.00	10.00	---	0	14	0.78	26.638	Restricted	Import subject to conditions at Import Licensing Note (3) below.
2710 99 00	- Other	kg.	10.00	10.00	---	0	14	0.78	26.638	Restricted	
<b>2711</b>	<b>Petroleum gases and other gaseous hydrocarbons</b>										
	- Liquefied:										
2711 11 00	-- Natural gas	kg.	10.00	5.00	---	4	0	0.15	9.356	Free	Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 77A, 593, 594
2711 12 00	-- Propane	kg.	10.00	5.00	---	4	14	0.60	25.575	Free	CVD on LPG is 10% by 4/2006-CE dated 01.03.2006
2711 13 00	-- Butanes	kg.	10.00	5.00	---	4	14	0.60	25.575	Free	CVD on LPG is 10% by 4/2006-CE dated 01.03.2006
2711 14 00	-- Ethylene, propylene, butylene and butadiene	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2711 19 00	-- Other	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	BCD on LPG is - 5%. Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 75E, 594; CVD: Liquefied Petroleum Gas (LPG) - 10%; and by as specified - Nil by Ntfn 4/2006-CE dated 01.03.2006; Liquefied Petroleum Gas (LPG) for supply to household domestic consumers as specified is Nil by Ntfn 4/2006-CE dated 01.03.2006.
	- In gaseous state:										
2711 21 00	-- Natural gas	kg.	10.00	5.00	---	4	14	0.60	25.575	Free	CVD: Natural Gas (other than Compressed Natural Gas) by Ntfn 4/2006-CE dated 01.03.2006
2711 29 00	-- Other	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	

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<b>2712</b>	<b>Petroleum jelly; Paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured</b>										
2712 10	- Petroleum jelly:										
2712 10 10	--- Crude	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2712 10 90	--- Other	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2712 20 00	- Paraffin wax containing by weight less than 0.75% of oil	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	<i>The item is substituted vide the Finance Bill, 2010</i>
2712 90	- Other:										
2712 90 10	--- Micro-Crystalline Petroleum wax	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2712 90 20	--- Lignite wax	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2712 90 30	--- Slack wax	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2712 90 40	--- Paraffin wax containing by weight 0.75% or more of oil	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	<i>The item is inserted vide the Finance Bill, 2010</i>
2712 90 90	--- Other	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
<b>2713</b>	<b>Petroleum coke, petroleum bitumen and other residues of petroleum oil or of oils obtained from bituminous minerals</b>										<i>Exemption: Duty on Petroleum Coke is - 2.5%. See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 596</i>
	- Petroleum coke:										
2713 11 00	-- Not calcined	kg.	10.00	2.50	---	4	14	0.52	22.511	Free	
2713 12 00	-- Calcined	kg.	10.00	2.50	---	4	14	0.52	22.511	Free	
2713 20 00	- Petroleum bitumen	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
<b>2714</b>	<b>Bitumen and asphalt, natural; Bituminous or oil shale and tar sands; Asphaltites and asphaltic rocks</b>										
2714 10 00	- Bituminous or oil shale and tar sands	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2714 90	- Other:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 76</i>
2714 90 10	--- Asphalt natural	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2714 90 20	--- Bitumen natural	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2714 90 30	--- Gilsonete	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2714 90 90	--- Other	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
<b>2715</b>	<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)</b>										
2715 00	- Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):										
2715 00 10	--- Cut back, bituminous or asphalt	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
2715 00 90	--- Other	kg.	10.00	10.00	---	4	14	0.78	31.703	Free	
<b>2716</b>	<b>Electrical energy</b>	<b>1000 kWh</b>	<b>Rs. 2000</b>	<b>Rs. 2000</b>	<b>---</b>	<b>0</b>	<b>0</b>			<b>Restricted</b>	<i>Import subject to license to be issued by DGFT in consultation with Ministry of External Affairs, Ministry of Power and Department of Commerce, Government of India. However, import from SEZ will be 'Free'. [Ref.:</i>

## Section V – Chapter 27

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
											Ntfn No. 9/2009-2014 dated 08.09.2009; 10/2009-2014 dated 10.09.2009 and 11/2009-2014 dated 23.09.2009 w.e.f. 08.09.2009] Exemption: See Ntfn 21/02-Cus. dated 01.03.2002 Sl. No. 573

### Import Licensing Notes

- (1) Import of Naptha is free. The provisions as stipulated for import of Naptha for use in the power sector vide Public Notice No.57 (PN)/1997-2002 dated 5th December, 1997 stands withdrawn with immediate effect and the withdrawal will be applicable only prospectively from the date of issue of this Notification. Further, the above change will not alter the position of applicability of the provisions of other statutory provisions relevant to the subject. (Amended by Ntfn 27 (RE-2004)/1992-07 dated 13.01.2004).
  - (2) Import of SKO shall be allowed through State Trading Enterprises (STEs) i.e. IOC, BPCL, HPCL and IBP for all purposes with STC being nominated as a State Trading Enterprise (STE) for supplies to Advance Licence holders. Advance Licence holders shall however, have the option to import SKO from the above mentioned STEs including STC.
  - (3) Import is Restricted in terms of Interim PIC Procedures of Rotterdam Convention on prior informed consent procedure for Hazardous Chemicals & Pesticides.
- <sup>1</sup>[(4) Automobile industries, having R&D registration, are allowed to make free import of reference fuels (Petrol and Diesel) which are not manufactured in India, upto a maximum of 5 KL per annum, subject to the condition that the said imported reference fuels shall be used for R&D and emission testing purposes only.]

### Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

### Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

<sup>1</sup> Inserted vide DGFT Notification No. 02/2009-2014 dated 27.08.2009.