

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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Section XIV

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles thereof; Imitation Jewellery; Coin

Chapter 71

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles thereof; Imitation Jewellery; Coin

Notes.

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Notes does not apply to such articles.
 - (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (i) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
 - (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium, and ruthenium.
 - (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but not platinum, or less than 2% by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

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6.	Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.										
7.	Throughout this Schedule the expression “metal clad with precious metal” means material made with a base of metal upon one or more surface of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.										
8.	Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of this Schedule.										
9.	For the purposes of heading 7113, the expression “articles of jewellery” means: <ul style="list-style-type: none"> (a) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and (b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads). These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.										
10.	For the purposes of heading 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, table ware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.										
11.	For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.										

Sub-heading Notes.

- For the purposes of sub-headings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expression “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- Notwithstanding the provisions of Chapter Notes 4 (B), for the purposes of sub-headings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium, or ruthenium.
- For the classification of alloys in the sub-headings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 179-190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ Note on Countervailing Duty

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.50.

I. Natural or Cultured Pearls and Precious or Semi-Precious Stones

7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; Pearls, natural or cultured, temporarily strung for convenience of transport										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 180, 182; ACD on all goods other than article of jewellery is NIL by 20/06-Cus. dated 01.03.2006</i>
7101 10	- Natural pearls										
7101 10 10	--- Unworked	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7101 10 20	--- Worked	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Cultured pearls:										
7101 21 00	-- Unworked	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7101 22 00	-- Worked	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7102	Diamonds, whether or not worked, but not mounted or set										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 180A, 187, 422; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7102 10 00	- Unsorted	c/k	10.00	10.00	---	0	0	0.30	10.300	Free	
	- Industrial:										
7102 21	-- Unworked or simply sawn, cleaved or bruted										
7102 21 10	--- Sorted	c/k	10.00	10.00	---	0	0	0.30	10.300	Free	
7102 21 20	--- Unsorted	c/k	10.00	10.00	---	0	0	0.30	10.300	Free	
7102 29	-- Other:										
7102 29 10	--- Crushed	c/k	10.00	10.00	---	0	0	0.30	10.300	Free	
7102 29 90	--- Other	c/k	10.00	10.00	---	0	0	0.30	10.300	Free	
	- Non-industrial:										
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	c/k	10.00	10.00	---	0	0	0.30	10.300	Free	

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7102 39	-- Other:										
7102 39 10	--- Diamond (other than industrial diamond) cut or otherwise worked but not mounted or set	c/k	10.00	10.00	---	0	0	0.30	10.300	Free	
7102 39 90	--- Other	c/k	10.00	10.00	---	0	0	0.30	10.300	Free	
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 183; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7103 10	- Unworked or simply sawn or roughly shaped										
	--- Precious stones:										
7103 10 11	---- Emerald	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 10 12	---- Ruby and sapphire	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 10 19	---- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
	--- Semi-precious stones:										
7103 10 21	---- Felspar (Moon stone)	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 10 22	---- Garnet	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 10 23	---- Agate	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 10 24	---- Green aventurine	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 10 29	---- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Otherwise worked:										
7103 91 00	-- Ruby, sapphire and emeralds	c/k	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 99	-- Other										
7103 99 10	--- Felspar (moon stone)	c/k	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 99 20	--- Garnet	c/k	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 99 30	--- Agate	c/k	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 99 40	--- Chaloidony	c/k	10.00	10.00	---	0	10	0.64	21.970	Free	
7103 99 90	--- Other	c/k	10.00	10.00	---	0	10	0.64	21.970	Free	
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; Ungraded synthetic or reconstructed precious stones, temporarily strung for convenience of transport										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 184, 188, 561, 577, 578; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7104 10 00	- Piezo-electric quartz	kg.	10.00	10.00	---	0	1	0.33	11.467	Free	<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
7104 20 00	- Other, unworked or simply sawn or roughly shaped	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7104 90 00	- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7105	Dust and powder of natural or synthetic precious or semi-precious stones										<i>CVD on dust and powder of synthetic precious or semi-precious stones is 5% by Ntfn 5/2006-CE dated 01.03.2006; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7105 10 00	- Of diamonds	c/k	10.00	10.00	---	0	5	0.47	16.135	Free	
7105 90 00	- Other	c/k	10.00	10.00	---	0	5	0.47	16.135	Free	

II. Precious Metals and Metals Clad with Precious Metals

7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form										<i>BCD on Gold and Silver- See Ntfn 62/2004-Cus. dated 12.05.2004; CVD: Strips, wires, sheets, plates and foils of silver - Nil by 3/2005-CE dated 24.02.05; 05/2006-CE dated 01.03.2006; Sl.No.21B, 21C, 21D; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
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7106 10 00	- Powder	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	Subject to RBI Regulations
	- Other:										
7106 91 00	-- Unwrought	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	Subject to RBI Regulations
7106 92	-- Semi-manufactured:										
7106 92 10	--- Sheets, plates, strips, tubes & pipes	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	Subject to RBI Regulations
7106 92 90	--- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	Subject to RBI Regulations
7107	Base metals clad with silver, not further worked than semi-manufactured	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	<i>ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.518B. BCD on Gold and Silver- See Ntfn 62/2004-Cus. dated 12.05.2004; CVD: Gold bars as specified is Rs.200 per 10 grms; Gold arising in the course of manufacture of zinc by smelting - Nil by Ntfn 5/2006-CE dated 01.03.2006; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
	- Non-monetary:										
7108 11 00	-- Powder	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	Subject to RBI Regulations
7108 12 00	-- Other unwrought forms	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	Subject to RBI Regulations
7108 13 00	-- Other semi-manufactured forms	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	Subject to RBI Regulations
7108 20 00	- Monetary	kg.	10.00	10.00	---	0	10	0.64	21.970	Restricted	
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	<i>ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form										
	- Platinum:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 189; Effective Duty on Platinum is Rs. 300/- per 10 grams.; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7110 11	-- Unwrought or in powder form:										
7110 11 10	--- Unwrought	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7110 11 20	--- In powder form	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7110 19 00	-- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 189</i>
	- Palladium:										
7110 21 00	-- Unwrought or in powder form	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7110 29 00	-- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Rhodium:										
7110 31 00	-- Unwrought or in powder form	kg.	10.00	2.00	---	0	10	0.38	12.881	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002 Sl. No. 189-A</i>
7110 39 00	-- Other	kg.	10.00	2.00	---	0	10	0.38	12.881	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002 Sl. No. 189-A</i>
	- Iridium, osmium and ruthenium:										
7110 41 00	-- Unwrought or in powder form	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7110 49 00	-- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	<i>ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7112	Waste and scrap of precious metal or of metal clad with precious metal; Other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the metal										<i>ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>

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7112 30 00	- Ash containing precious metal or precious metal compounds	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Other:										
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7112 99	-- Other										
7112 99 10	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7112 99 20	--- Sweepings containing gold or silver	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7112 99 90	--- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	

III. Jewellery, Goldsmiths' and Silversmiths' Wares and Other Articles

7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD on Article of jewellery on which brand name or trade name is indelibly affixed or embossed on the articles of jewellery itself is 2% by Ntfn 4/2005-CE dated 01.03.2005; CVD on articles of jewellery manufactured or sold under a brand name is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
	- Of metal clad with precious metal:										
7113 11	-- Of silver, whether or not plated or clad with other precious metal:										
7113 11 10	--- Jewellery with filigree work	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 11 20	--- Silver Jewellery with gems	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 11 30	--- Other articles of Jewellery	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 11 90	--- Parts	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7113 19	-- Of other precious metal, whether or not plated or clad with precious metal:										
7113 19 10	--- Of gold, unstudded	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 19 20	--- Of gold, set with pearls	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 19 30	--- Of gold set with diamonds	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 19 40	--- Of gold, set with other precious and semi-precious stones	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 19 50	--- Of platinum, unstudded	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 19 60	--- Of other precious metals	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 19 90	--- Parts	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7113 20 00	- Of base metal clad with precious metal:	kg.	10.00	10.00	---	1	5	0.47	17.296	Free	
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal										<i>ACD by Ntfn 20/06-Cus. dated 01.03.2006; Exemption: CVD on articles other than jewellery of specified metals is 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
	- Of precious metal, whether or not plated or clad with precious metal:										
7114 11	-- Of silver, whether or not plated or clad with other precious metal:										
7114 11 10	--- Articles	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7114 11 20	--- Parts	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	

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7114 19	-- Of other precious metal, whether or not plated or clad with precious metal:										
7114 19 10	--- Articles of gold	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7114 19 20	--- Articles of platinum	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7114 19 30	--- Articles of other precious metal	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7114 20	- Of base metal clad with precious metal:										
7114 20 10	--- Articles clad with gold	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7114 20 20	--- Other articles	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7114 20 30	--- Parts	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7115	Other articles of precious metal or of metal clad with precious metal										<i>ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7115 10 00	- Catalysts in the form of wire cloth or grill, of platinum	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7115 90	- Other										
7115 90 10	--- Laboratory and industrial articles of precious metal	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7115 90 20	--- Spinneret's made mainly of gold	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7115 90 90	--- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)										<i>ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7116 10 00	- Of natural or cultured pearls	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7116 20 00	- Of precious or semi-precious stones (Natural, synthetic or reconstructed)	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
7117	Imitation jewellery of base metal, whether or not plated with precious metal:										<i>CVD by 5/2006-CE dated 01.03.2006; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
	- Of base metal, whether or not plated with precious metal:										
7117 11 00	-- Cuff-links and studs	kg.	10.00	10.00	---	0	5	0.47	16.135	Free	
7117 19 00	-- Other	kg.	10.00	10.00	---	0	5	0.47	16.135	Free	
7117 19 10	--- Bangles	kg.	10.00	10.00	---	0	5	0.47	16.135	Free	
7117 19 20	--- German silver jewellery	kg.	10.00	10.00	---	0	5	0.47	16.135	Free	
7117 19 90	--- Other	kg.	10.00	10.00	---	0	5	0.47	16.135	Free	
7117 90	- Other:										
7117 90 10	--- Jewellery set with imitation pearls or imitation or synthetic stones	kg.	10.00	10.00	---	0	5	0.47	16.135	Free	
7117 90 90	--- Other	kg.	10.00	10.00	---	0	5	0.47	16.135	Free	
7118	Coin										<i>ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
7118 10 00	- Coin (other than gold coin), not being legal tender	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
7118 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Subject to RBI Regulations</i>

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.