

The Computers (Additional Duty) Rules, 2004

UNION OF INDIA

India

The Computers (Additional Duty) Rules, 2004

Rule THE-COMPUTERS-ADDITIONAL-DUTY-RULES-2004 of 2004

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The Computers (Additional Duty) Rules, 2004 Published vide Notification No. G.S.R. 479(E), dated 26th July, 2004, No. 76/2004-Customs G.S.R. 479(E). - In exercise of the powers conferred by sub-section (3) read with sub-section (4) of 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.

(a) These rules may be called the Computers (Additional Duty) Rules, 2004. (b) They shall come into force on the date of their publication in the Official Gazette.

2. Levy of additional duty.

- The Central Government, having regard to the average quantum of duty of excise leviable under the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on monitor, motherboard, key board, mouse, and other parts and components used in the manufacture of the computers which are exempt from whole of the duty of excise leviable thereon under the First Schedule to the said Central Excise Tariff Act, specifies that the additional duty leviable under sub-section (3) of section 3 of the said Customs Tariff Act shall be equal to the rates specified in column (3) of the Table below in respect of the goods, when imported into India, specified in corresponding entry in column (2) of the said Table and falling within heading 8471 of the First Schedule to the said Customs Tariff Act, namely:- Table

| S. No. | Description of goods | Additional duty rate |
|--------|-------------------------------|----------------------|
| (1) | (2) | (3) |
| 1. | Central processing unit (CPU) | 6% ad valorem |

2. CPU with monitor, mouse and key board, imported together as aset; but not including CPU imported separately and input or output devices or accessories such as monitor, key board, mouse, modem, uninterrupted power supply system or web camera imported separately. 7% ad valorem

Explanation. - For the purpose of this notification, "computer" shall include central processing unit (CPU) imported separately; or CPU with monitor, mouse and key board, imported together as a set; but shall not include input or output devices or accessories such as monitor, key board, mouse, modem, uninterrupted power supply system or web camera imported separately.