

### Notification No. 21 / 2002-Customs

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supercession of the notification of the Government of India in the Ministry of Finance ( Department of Revenue), No.17/2001-Customs, dated the 1<sup>st</sup> March, 2001[ G.S.R. 116(E) dated the 1<sup>st</sup> March, 2001], 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 (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading or sub-heading 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,-

(a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table;

(b) from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is in excess of the rate specified in the corresponding entry in column (5) of the said Table,

subject to any of the conditions, specified in the Annexure to this notification, the condition No. of which is mentioned in the corresponding entry in column (6) of the said Table:

Provided that nothing contained in this notification shall apply to -

- a) the goods specified against serial Nos. 239, 240, 241 and 242 of the said Table on or after the 1st day of April, 2003 ;
- b) the goods specified against serial Nos. 250, 251 , 252 and 415 of the said Table on or after the 1st day of March, 2005 .

*Explanation.-* For the purposes of this notification, the rate specified in column (4) or column (5) is *ad valorem* rate, unless otherwise specified.

**Table**

S. No.	Chapter orHeading or sub - heading	Description of goods	Standard rate	Additional duty rate	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	1	Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock	5%	-	-
2.	1	Grand parent poultry stock and Donkey stallions	25%	-	-
3.	0402.10 or 0402.21	Goods upto an aggregate of ten thousand metric tonnes of total imports of such	15%	-	1

		goods in a financial year.			
4.	0405.10 or 0406.90	All goods	30%	-	-
5.	5	Pancreas	5%	-	-
6.	0511.90	Artemia cyst	15%	-	-
7.	5 or any other Chapter	The following goods, namely:- (1) Frozen semen; (2) Frozen semen equipment, namely:-  (a) flasks, refrigerators, vessels, jars or dewars, and their accessories;  (b) Plastic insemination sheath and insemination guns; and  (c) Weaton Ampoules and straws for freezing semen	5%	Nil	-
8.	6, 7, 8, 9 or 12	Planting materials, namely, oil seeds, seeds of vegetables, flowers and ornamental plants, tubers and bulbs of flowers, cuttings or saplings of flower plants, seeds or plants of fruits and seeds of pulses	5%	Nil	2
9.	06.01 or 06.02	All goods	5%	-	-
10.	0703.10	Onions	5%	-	-
11.	07.13	Pulses	10%	-	-
12.	8	Cashew nuts in shell	Nil	Nil	-
13.	8, 12, 13, 15, 16, 17, 18, 19, 20 or 21	All goods (excluding alcoholic preparations falling under sub-heading 2106.90)	25%	-	3
14.	0802.12	All goods	Rs. 65/- per kg.	-	-
15.	0802.90	All goods other than Areca nuts	30%	-	-
16.	0805.10, 0805.50 0806.10 or 0808.20	All goods	30%	-	-

17.	0810.60 or 0810.90	All goods	15%	-	-
18.	10.01	All goods other than Meslin	50%	-	-
19.	10.01	Meslin	Nil	-	-
20.	1005.10 10.07 or 1008.20	All goods	50%	-	-
21.	1005.90	Goods upto an aggregate of-  a) four lakh metric tonnes of total imports of such goods in the financial year 2001-2002  b) four lakh and fifty thousand metric tonnes of total imports of such goods in the financial year 2002-2003	15%	-	1
22	1005.90	All goods other than those specified against S. No. 21 above	50%	-	-
23	1107.10	All goods	30%	-	-
24.	12.09	All goods (other than those falling under sub-headings 1209.91 and 1209.99)	15%	-	-
25.	1209.91 or 1209.99	All goods	5%	-	-
26.	1211.30 1211.40 or 1211.90	All goods	15%	-	-
27.	1301.90	Oleopine resin	15%	-	-
28.	1302.19 or 1302.20	All goods	15%	-	-
29.	15	Edible oils falling under headings 15.08, 15.11, 15.12, 15.13, 15.14 or 15.15	85%	-	-
30.	15	All goods , having a Free Fatty Acid (FFA) content of 20 <i>per cent.</i> or more and falling under headings 15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14 or 15.15	30%	-	-
31.	15	Refined vegetable oils of edible grade, in loose or	85%	-	-

		bulk form			
32.	15	Vegetable oils of edible grade, in loose or bulk form other than those specified against S_No.31 above, imported for the manufacture of oil commonly known as "Vanaspati" or for refining  <i>Explanation.</i> -The expression "Vegetable oil" means-  (a) in the case of cottonseed oil, oil having a free fatty acid content of at least 0.2%; and  (b) in the case of any other vegetable oil, oil with free fatty acid content of at least 0.5%.	75%	-	4 and 5
33.	15.05	All goods	15%	-	-
34.	15.11	Crude palm oil and its fractions, of edible grade, in loose or bulk form	65%	-	-
35.	1512.11	Crude sunflower seed or safflower oil upto an aggregate of one lakh and fifty thousand metric tonnes of total imports of such goods in a financial year	50%	-	1
36.	1512.11	All goods other than those specified against S.No. 35 above	75%	-	-
37.	1514.91 or 1514.99	Refined rape, colza or mustard oil upto an aggregate of one lakh and fifty thousand metric tonnes of total imports of such goods in a financial year	45%	-	1
38.	17.01	All goods	60%	-	-
39.	1702.11 or 1702.19	All goods	25%	-	-
40.	17.03	All goods	15%	-	-
41.	1704.10	All goods	30%	-	-

42.	1806.90	Food preparations, meant for infant use and put up for retail sale, of -  (i) flour, meal, starch or malt extract containing cocoa in a proportion by weight 40% or more but less than 50%, calculated on a totally de-fatted basis; or  (ii) goods of headings 04.01 to 04.04 containing cocoa in a proportion by weight 5% or more but less than 10%, calculated on a totally de-fatted basis	15%	-	-
43.	1901.10	Preparations for infant use, put up for retail sale	30%	-	-
44.	1905.31 or 1905.32	All goods	30%	-	-
45.	2004.10	All goods	30%	-	-
46.	2009.11, 2009.12 or 2009.19	Orange juice	30 %	-	-
47.	2106.90	All goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 per cent. by volume, determined at a temperature of 20 degrees centigrade)	30%	-	-
48.	22	Wine, for use as sacramental wine	30%	Nil	6
49.	2207.10	All goods	-	Nil	-
50.	2207.20	All goods	15%	-	-
51.	22.08	Angostura bitters	5%	Nil	-
52.	23, 28, 29, 30 or 38	Veterinary drugs and other goods specified in List 1	15%	-	-
53.	2301.20	All goods	5%	-	-
54.	2302.20, 23.04, 23.05 or 23.06	All goods	15%	-	-

55.	23.04	Dietary Soya Fibre	15%	-	-
56.	2309.90	<p>Prawn feed</p> <p><i>Explanation.-</i> For the removal of doubt, "prawn feed" shall mean goods-</p> <p>i. which are capable of being used as prawn feed, as such , without any addition or alteration thereto; and</p> <p>(ii) in which the proportion of vitamin pre- mixes or vitamins, by weight, shall not exceed the standard input output norms (SION) for prawn feed as contained in the Public Notice No. 19 (RE-88)/1997-2002, dated the 24<sup>th</sup> June, 1998 (as amended from time to time) of the Government of India, in the Ministry of Commerce and Industry.</p>	5%	-	-
57.	25	Spodumene ore, Strontium ore or Natural Boron ore	15%	-	-
58.	25	<p>The following goods, when imported for use in the manufacture of refractory products falling under Chapters 38, 68 or 69, namely:-</p> <p>(1) Andalusite falling under sub-heading 2508.50;</p> <p>(2) Fused mulite falling under sub-heading 2508.60;</p> <p>(3) Dead burnt magnesite (DBM), falling under heading 25.19, having-</p> <p>(a) magnesium oxide content not less than 92% by weight,</p>	15%	-	5

		(b) silica content less than 4% by weight, and  (c) bulk density not less than 3.20gm/cc  (4) Fused magnesia falling under heading 25.19;  (5) Sea water magnesia falling under heading 25.19			
59.	25, 28 or 38	The following goods, when imported for use in the manufacture of refractory products falling under Chapters 38, 68 or 69, namely:-  (1) Natural graphite powder ; (2) Aluminous cement ; (3) Silicon metal (with 99% purity) ; (4) Micro/fumed silica ; (5) Calcined alumina, Brown fused alumina and Sintered/ tabular alumina ; (6) Fused zirconia ; (7) Sodium hexametaphosphate ; (8) Silicon carbide and boron carbide ; (9) Reactive alumina .	25%	-	5
60.	25.03	Crude or unrefined sulphur	5%	-	-
61.	25.21	Low silica limestone (i.e less than 0.6% silica content) for use in the manufacture of goods falling under Chapter 72	15%	-	5
62.	2523.10	Cement clinkers	20%	-	-
63.	2523.29	Ordinary Portland Cement	20%	-	-
64.	26	Gold concentrate imported by a gold refinery for refining into gold.	-	Nil	-
65.	2620.19	All goods (excluding zinc dross)	15%	-	-
66.	2620.30	All goods (excluding copper	15%	-	-

		mill scale)			
67.	27	N-Paraffin imported for use in the manufacture of Linear Alkyl Benzene	20%	-	5
68.	27.01	Coking coal of ash content below 12%	5%	-	-
69.	27.01	Coking coal of ash content of 12% or more	15%	-	-
70.	2701.12	All goods other than coking coal	25%	-	-
71.	27.04	Metallurgical coke when imported by a manufacturer of pig iron or steel using a blast furnace or COREX technology	5%	-	5
72.	2707.99	Carbon black feedstock	25%	-	-
73.	27.10	<p>Kerosene imported by the Indian Oil Corporation Limited for ultimate sale through the Public Distribution System</p> <p><i>Explanation.</i> - "Kerosene" means any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of 18 mm or more (determined in the apparatus known as the smoke point lamp in the manner indicated in the Bureau of Indian Standards specifications ISI : 1448 (P-31)-1968 and is ordinarily used as an illuminant in oil burning lamps.</p>	10%	-	-
74.	27.10	Naphtha	10%	-	-
75.	27.10	Naphtha when imported by the power plants specified in List 2	10%	Nil	7
76.	27.10 or 2714.90	All goods, for the manufacture of fertilisers	Nil	Nil	5
77.	2711.11	Liquefied natural gas	5%	Nil	-
78.	2714.90	All goods, for the purpose of	-	Nil	-



		power generation			
79	28 or 29	Chemicals, for use in the manufacture of Centchroman	Nil	-	-
80.	28, 29 or 30	Formulations or bulk drugs specified in List 3  <i>Explanation.-</i> The expressions "bulk drug" and "formulation" shall have the meanings respectively assigned to them in the Drugs (Prices Control) Order, 1995, issued under section 3 of the Essential Commodities Act, 1955 (10 of 1955)	5%	-	-
81.	28, 29 or 30	Formulations or bulk drugs, namely, Nilutamide, Sodium fusidate, Doxorubicin HCl, Cyclosporine, Azathioprine, Enoxaparin, Low molecular weight heparin or Erythropoietin.  <i>Explanation.-</i> The expressions "bulk drug" and "formulation" shall have the meanings respectively assigned to them in the Drugs (Prices Control) Order, 1995, issued under section 3 of the Essential Commodities Act, 1955 (10 of 1955)	15%	-	-
82.	28, 29 or 30	Formulations or bulk drugs, namely, Ceftazidime, Cefotaxime, Cisplatin, Melaginina, Measles vaccine, Vinblastine, Vincristine, Alprostadil, Ceftriaxone, Carbencillin disodium, Estradiol patch, Lincomycin HCl, Prostaglandin F2 alpha (PGF2), Salazosulpha pyridine, Sulphadoxine or Sulphamethoxy pyrazine.  <i>Explanation.-</i> The expressions "bulk drug" and	25%	-	-

		"formulation" shall have the meanings respectively assigned to them in the Drugs (Prices Control) Order, 1995, issued under section 3 of the Essential Commodities Act, 1955 (10 of 1955)			
83.	28, 29, 30 or 38	<p>The following goods, namely:-</p> <p>(A) Life saving drugs / medicines including their salts and esters and diagnostic test kits specified in List 4</p> <p>(B) Bulk drugs used in the manufacture of life saving drugs or medicines at (A) above</p> <p>(C) Other life saving drugs or medicines</p>	<p>Nil</p> <p>Nil</p> <p>Nil</p>	<p>Nil</p> <p>-</p> <p>Nil</p>	<p>-</p> <p>5</p> <p>8</p>
84.	28, 29, 32, 39, 70 or 90	<p>The following goods, namely:-</p> <p>(A) Goods specified in List 5, for the manufacture of telecommunication grade optical fibres or optical fibre cables;</p> <p>(B) Fibre reinforced plastic rods (FRP), for the manufacture of telecommunication grade optical fibres or optical fibre cables;</p> <p>(C) Goods specified in List 6 for manufacture of telecommunication grade FRP</p>	<p>5%</p> <p>5%</p> <p>Nil</p>	<p>-</p> <p>-</p> <p>-</p>	<p>5</p> <p>5</p> <p>5</p>
85.	28, 29, 84, 85 or 90	The goods specified in List 7, for the manufacture of laser and laser based instrumentation	Nil	Nil	9
86.	28 or 38	The following goods,	Nil	-	5

		<p>namely:-</p> <p>(A) Silicon in all forms, that is, polycrystalline silicon or ingots, for the manufacture of undiffused silicon wafers;</p> <p>(B) Undiffused silicon wafers, for the manufacture of solar cells or solar cell modules;</p>			
87.	28	<p>The following goods, namely:-</p> <p>(i) Radium and its salts;</p> <p>(ii) Radioactive isotopes of iodine, phosphorus, cobalt, caesium and all chemical compounds containing such radioactive isotopes;</p> <p>(iii) Molybdenum 99 and technetium 99 m isotopes;</p> <p>(iv) Enriched uranium or uranium oxide</p>	15%	-	-
88 .	28	Phosphoric acid, for the manufacture of fertilisers	5%	Nil	-
89.	28	Anhydrous ammonia, for the manufacture of goods falling under Chapter 31, for use as fertilisers	-	Nil	-
90.	28	Zirconium oxide or Yttrium oxide, for the manufacture of raw cubic zirconia	15%	Nil	-
91.	2801.20	Iodine for manufacture of Potassium Iodate	-	Nil	5
92.	2836.20	Disodium Carbonate (Soda ash)	20%	-	-
93.	29 or any Chapter	Raw materials, intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines	Nil	Nil	10

94.	29, 30, 34, 37, 38, 39, 69, 84, 85, 90 or 94	<p>(A) Medical equipment (excluding foley balloon catheter) and other goods, specified in List 8;</p> <p>(B) Parts for the manufacture, and spare parts for the maintenance, of the goods at (A) above sadlink</p>	<p>15%</p> <p>15%</p>	<p>-</p> <p>-</p>	<p>-</p> <p>11</p>
95.	29, 30, 35, 38 or 39	<p>The following goods, for the manufacture of Enzyme Linked Immunoabsorbent Assay Kits (ELISA Kits), namely :-</p> <p>(i) Plastic ELISA plates;</p> <p>(ii) Deactivated positive control sera against human and animal diseases;</p> <p>(iii) Enzyme horse raddish peroxidase;</p> <p>(iv) Enzyme Alkaline phosphatase;</p> <p>(v) Enzyme glucose oxidase;</p> <p>(vi) Animal anti-human immunoglobins;</p> <p>(vii) Protein A or Protein A Gold Conjugates;</p> <p>(viii) Polystyrene latex beads;</p> <p>(ix) Deactivated enzyme labelled human anti- HIV reagent</p>	5%	-	5
96.	29 or 38	Gibberellic acid	5%	Nil	-
97.	29	Monoethylene Glycol (MEG), Purified Terephthalic Acid (PTA), Dimethyl Terephthalate (DMT), Caprolactum	20%	-	-

98.	29	DL-2 Aminobutanol, Diethyl Malonate, Triethyl Orthoformate, Aceto Butyrolactone, Thymidine, Artemisinin	5%	-	-
99.	29	7-ACA, Pseudoionone, Methyl tertiary butyl ether	25%	-	-
100.	29	Codeine Phosphate or Narcotine, imported by Government Opium and Alkaloid Factories	5%	Nil	-
101.	29	Maltol, for use in the manufacture of Deferiprone	Nil	-	5
102.	29.22 or 29.30	Feed grade of-  (i) L Lysine,  (ii) L Lysine mono Hydrochloride,  (iii) DL Methionine, and  (iv) Methionine Hydroxy Analog	15%	-	-
103.	30	Homoeopathic medicines	25%	-	-
104.	30	Medicaments containing spirit	-	Nil	-
105.	30	Japanese Encephalitis (JE) vaccine, imported by the Andhra Pradesh Government through UNICEF	Nil	-	-
106.	31	Kyanite salts, in a form indicative of their use for manurial purpose	5%	-	-
107.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	5%	-	-
108.	31	Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers	5%	-	-
109.	31	Composite fertilisers	5%	-	-

110.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	5%	-	-
111.	3102.10	Urea, for use as manure	5%	-	-
112.	3104.30	Potassium sulphate, containing not more than 52% by weight of potassium oxide	5%	-	-
113.	3105.30	Diammonium phosphate, for use as manure or for the production of complex fertilisers	5%	-	-
114.	32, 34, 38, 83 or any other Chapter	<p>Electric parts for fitting on electric lamp / table lamp / wall lamp / ceiling lamp / door lamp / window lamp / garden lamp ;</p> <p>Hinges, metal locks and back of photo frames, and fittings for photo frame / box ;</p> <p>Wax items for candle holder / votive / cup;</p> <p>Chemicals / lacquer required for improved finish of export product ;</p> <p>Motifs for attachment on export product;</p> <p>Severe atmospheric corrosion inhibitor (SACI) used as rust preventive concentrate for coating on ornamental painted and unpainted Cast Iron Artware ;</p> <p>Heat resistant paint used on cast iron items for ornamental fire place accessories;</p> <p>Wood polish materials ; and</p> <p>Poly films used for shrink wrapping and cling -</p>	Nil	Nil	12

		wrapping of artwares			
115.	32, 39, 40, 41, 44, 45, 54, 56, 68, 70 or 95	<p>The following goods for use in the manufacture of sports goods, namely:-</p> <p>(1) Printing inks</p> <p>(2) Nylon gut</p> <p>(3) PU Grip (sheets for hockey sticks)</p> <p>(4) Butyl bladders for inflatable balls</p> <p>(5) PU leather for inflatable balls</p> <p>(6) Willow clefts, ashwood or beechwood</p> <p>(7) Cork bottoms</p> <p>(8) Carbon fibres</p> <p>(9) Glass fibre</p>	15%	-	-
116.	32, 39 or 71	<p>The following goods, namely :-</p> <p>(i) Silver powder suspension of Chapter 32 or 71;</p> <p>(ii) Silicone resin and silicone rubber of Chapter 39</p>	5%	Nil	5 and 13
117.	32, 84 or 96	Ink Cartridges, Ribbon Assembly, Ribbon Gear Assembly, Ribbon Gear Carriage, for use in printers for computers	5%	-	-
118.	3301.90	Extracted oleoresins	25%	-	-
119.	3302.10	All goods (excluding compound alcoholic preparations of a kind used for the manufacture of	30%	-	-

		beverages, of an alcoholic strength by volume exceeding 0.5 per cent. volume, determined at 20 degrees centigrade)			
120.	35, 39, 72 or 73	<p>The following goods for the manufacture of syringes and needles falling under heading 90.18, namely:-</p> <p>(1) Adhesive epoxy grade falling under sub-heading 3506.99;</p> <p>(2) Low density polyethylene falling under sub-heading. 3901.10;</p> <p>(3) Polypropylene falling under sub-heading 3902.10;</p> <p>(4) Stainless steel strip falling under sub-heading 7220.90;</p> <p>(5) Stainless steel capillary tube falling under sub-headings 7304.90, 7306.40 or 7306.90</p>	15%	-	5
121.	35	Hydroxyethyl starch, for use in the manufacture of Plasma Volume Expanders	5%	-	5
122.	35	Isolated soya protein	15%	Nil	-
123.	37 or 85	Films and video cassettes	15%	Nil	14
124.	37	Film strips and film slides for educational purposes	15%	Nil	-
125.	37	Film of a predominantly educational character	15%	Nil	15
126.	37	Microfilms, of printed books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs	15%	Nil	-
127.	37	Exposed and developed film sheets for printing or reproduction of printed	15%	Nil	-



		books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs			
128.	37	Exposed cinematographic films	15%	Nil	16
129.	37	Colour positive unexposed cinematographic film in jumbo rolls and colour negative unexposed cinematographic film in rolls of 400 feet and 1000 feet	5%	Nil	-
130.	3701.20 or 3702.20	Instant print film	5%	-	-
131.	3702.32, 3702.39, 3702.42, 3702.43 or 3702.44	All goods	25%	-	-
132.	37.04 or 85.24	Cinematographic films, exposed but not developed;  Recorded magnetic films used for producing TV serials	Nil  Nil	Nil  Nil	-  -
133.	38 or 81	Graphite synthetic or cobalt alloy/metal powder, for the manufacture of diamond tools falling under Chapter 82	25%	-	5
134.	38	Lumulus Amebocyte Lysate (LAL) Test Kit	15%	-	-
135.	38	Dipping Oil, Paclobutrazol (Cultar)	15%	-	-
136.	38	Bio-pesticides, based on -  (i) Bacillus thuringiensis var. kurstaki  (ii) Bacillus thuringiensis var. israelensis  (iii) Bacillus sphaericus	5%	-	-
137.	38.17	Mixed Alkyl Benzenes	25 %	-	-
138.	38.22	Reference Standard, imported by the Central	5%	Nil	17

		Drug Laboratory, Kolkata			
139.	3823.70	All goods	30%	-	-
140.	39, 48 or any other Chapter	Tags, labels, printed bags, stickers, belts, buttons or hangers, imported by <i>bona fide</i> exporters	Nil	Nil	-
141.	39 or 74	(i) Alatheon of Chapter 39  (ii) Copper wire of Chapter 74	Nil	Nil	5 and 18
142.	39	Dextran, imported for use in the manufacture of Plasma Volume Expanders	5%	-	5
143.	39	Saddle tree	5%	-	-
144.	39.07	Polyester chips for manufacture of yarn of polyesters or Polyester Staple Fibre (PSF)	25%	-	5
145.	39.08	Nylon chips, for manufacture of Nylon Filament Yarn	25%	-	5
146.	39.08	Nylon 6, 12 chips, for manufacture of Nylon monofilament	25%	-	5
147.	39.20	Subbed polyester base, for the manufacture of medical or industrial X-ray films and graphic art films	Nil	-	-
148.	4012.13	Retreaded tyres, of a kind used on aircrafts	3%	-	-
149.	41	Wet blue chrome tanned leather, crust leather, finished leather of all kinds, including splits and sides of the aforesaid	Nil	-	-
150.	43.01 or 43.02	All goods (other than those falling under sub-headings 4301.30 and 4302.13)	Nil	-	-
151.	47	Pulp of wood or of other fibrous cellulosic material (excluding rayon grade wood pulp)	Nil	-	5 and 19
152.	47.07	All goods imported for use in, or supply to, a unit for	5%	Nil	20

		manufacture of paper or paperboard			
153.	48	Grape guard, namely, paper of a type generally used for the packing of grapes and which consists of two sheets of treated white paper pressed together with thin rectangular pouches containing sodium meta-bi-sulphite, with kraft paper pasted thereto or a single paper coated with sodium meta-bi-sulphite, and which is used for the purpose of preventing fungal decay and thus helps prolonged storage in fresh condition, imported for use in the packing of grapes	5%	Nil	-
154.	48.01	Newsprint	5%	Nil	-
155.	48.02	Mould vat made watermarked bank note paper, imported by the Bank Note Press, Dewas, the Currency Note Press, Nasik, the India Security Press, Nasik, the Security Printing Press, Hyderabad, the Bhartiya Reserve Bank Note Mudran Limited, Mysore, or the Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	Nil	-
156.	48.10	Light weight coated paper weighing upto 70 g/m <sup>2</sup> , imported by actual users for printing of magazines	5%	Nil	-
157.	49 or 85.24	<p>The following goods, namely:-</p> <p>(i) Information Technology software, and</p> <p>(ii) Document of title conveying the right to use Information Technology software.</p> <p><i>Explanation.-</i> "Information</p>	Nil	-	-

		Technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.			
158.	49	Commonwealth and International Reply Coupons and UNESCO Coupons	Nil	Nil	-
159.	49	Greeting cards, diaries and calendars, and corresponding number of envelopes for such greeting cards, diaries and calendars, imported by UNICEF	Nil	-	-
160.	49	Printed books (including covers for printed books) and printed manuals (including those in loose-leaf form with binder)	Nil	-	-
161.	49	Cheque forms (including blank travellers cheques)	15%	-	-
162.	49.06	All goods	Nil	-	-
163.	49.07	Printed Indian Bank Notes, imported by the Reserve Bank of India	Nil	Nil	-
164.	49.11	Plans, drawings and designs	Nil	-	-
165.	51.01	Raw wool, imported by a registered Apex Handloom Cooperative Society, a State Handloom Development Corporation, the Khadi and Village Industries Commission, a State Khadi and Village Industries Board or a registered Apex State Level Khadi Federation	5%	-	-

166.	51.01	<p>The following goods, namely:-</p> <p>A. Raw wool of average fibre diameter 32 microns and above;</p> <p>B. Shorn wool falling under sub-heading 5101.21;</p> <p>C. Carbonised wool falling under sub-heading 5101.30</p>	<p>5%</p> <p>15%</p> <p>15%</p>	<p>-</p> <p>-</p> <p>-</p>	<p>-</p> <p>-</p> <p>-</p>
167.	52 or any Chapter	<p>(a) Fasteners</p> <p>(b) Inlay cards</p> <p>(c) Shoulder pads;</p> <p>(d) Buckles;</p> <p>(e) Eyelets</p> <p>(f) Hooks and eyes</p> <p>(g) Rivets</p> <p>(h) Collar stays, collar patties, butterfly and other garment stays including plastic stays</p> <p>(i) Fusible embroidery motifs or prints</p> <p>(j) Laces</p> <p>(k) Badges including embroidered badges</p> <p>(l) Embroidery threads</p> <p>(m) Sewing thread</p> <p>(n) Stones (other than precious and semi precious)</p> <p>(o) Sequin</p> <p>(p) Tape, Elastic tape and hook tape of width not exceeding 75 mm</p> <p>(q) Velcro tape</p> <p>(r) Cord and cord Stopper</p> <p>(s) Toggles</p> <p>(t) Polywadding materials</p>	Nil	Nil	21
168.	52, 54, 55, 56, 58 or 59	Lining and inter-lining materials	Nil	Nil	21
169.	53.01	Flax fibre	15%	-	-
170.	5303.10	Raw jute	5%	-	-
171.	5303.90	Jute waste (including yarn waste and garnetted stock)	25%	-	-
172.	6001.10 or 6001.92	Pile fabrics for the manufacture of toys	15%	-	5

173.	63.02	Cotton terry towels	25%	-	-
174.	64 or any other Chapter	<p>The following goods for use in the leather industry, namely:-</p> <p>(1) Parts, consumables and other items specified in List 9 (A)</p> <p>(2) Other parts, consumables and items specified in List 9 (B)</p>	<p>25%</p> <p>25%</p>	-	-
175.	68, 82 or 84	Moulds (including chassis for the manufacture of semi-conductor devices), tools (excluding tungsten carbide micro PCB drills) and dies, for the manufacture of electronic parts	15%	-	23
176.	70 or 90	Preform of Silica for the manufacture of telecommunication grade optical fibres or optical fibre cables.	5%	-	5
177.	70.02	Capillary tubes and rods of glass, for the manufacture of thermometers	25%	-	5
178.	70.15	Rough opthalmic blanks, for manufacture of optical lenses	25%	-	-
179.	71	Industrial diamonds, whether natural or synthetic, in dust or in powder form	25%	-	-
180.	71	<p>The following goods, namely:-</p> <p>(i) Raw pearls, other than cultured pearls;</p> <p>(ii) Rubies, emeralds and sapphires, unset and imported uncut;</p> <p>(iii) Rough diamonds (industrial or non-industrial)</p>	5%	Nil	-
181.	71	Current coins of the Government of India	Nil	Nil	-

182.	71	Raw cultured pearls (including admixtures of pearls containing raw real pearls and cultured pearls)	5%	-	-
183.	71	Rough semi-precious stones	5%	-	-
184.	71	Cut and polished coloured gemstones	15%	-	-
185.	71	Ash and residues containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	15%	-	-
186.	71	Foreign currency coins when imported into India by a Scheduled Bank	Nil	Nil	24
187.	71.02	Non-industrial diamonds (other than rough diamonds)	15%	-	-
188.	71.04	Rough synthetic stones	15%	-	-
189.	7110.11 or 7110.19	Platinum	15%	-	-
190.	72 or any other Chapter	The horological raw materials specified in List 10	15%	-	5 and 25
191.	72 or any Chapter	Coin blanks imported by a Mint of the Government of India	Nil	Nil	26
192.	72 or 73	All goods, other than seconds and defectives, required for the manufacture of goods falling under Chapter 84 or 85	25%	-	5 and 27
193.	72	Hot rolled stainless steel coils, other than seconds and defectives	25%	-	-
194.	72	Hot rolled grain oriented or hot rolled non grain oriented steel coils, other than seconds and defectives	25%	-	-
195.	72	Tin mill black plate (TMBP) coils, other than seconds and defectives, for the manufacture of tin plates	25%	-	-

		only			
196.	72	Hot rolled stainless steel coils for use in the manufacture of coin blanks to be supplied to a Mint of the Government of India	Nil	Nil	5
197.	72.01	Pig iron	15%	-	-
198.	7202.60	Ferro-nickel	5%	-	-
199.	72.03	Hot briquetted iron (HBI) and sponge iron, imported by or on behalf of an electric arc furnace unit or induction furnace unit	25%	-	-
200.	72.04	Melting scrap of iron or steel (other than stainless steel or heat resisting steel), for use in, or supply to, a unit for the purpose of melting	5%	-	20
201.	72.04	Re-rollable scrap	25%	-	28
202.	7204.21	Scrap of stainless steel, for the purpose of melting	5%	-	-
203.	72.06	Ingots, other than seconds and defectives	25%	-	-
204.	72.07	Billets, blooms and slabs containing by weight less than 0.6 per cent. of carbon, other than seconds and defectives	25%	-	-
205.	72.08 or 72.11	Iron or non-alloy steel hot rolled coils (flat rolled products in coils, not further worked than hot rolled, of not less than 1.5 mm. thickness, of a width exceeding 500 mm. and of a weight not less than 500 kgs. per piece), containing carbon content less than 0.6 per cent. by weight, other than seconds and defectives	25%	-	-
206.	72.18	Stainless steel slabs, other than seconds and defectives	25%	-	-
207	72	All goods , other than the	30%	-	-



		goods specified in List 11			
208.	73, 84 or 85	Agricultural silos	25%	-	-
209.	75.01	Nickel oxide sinter, for use in the manufacture of steel	5%	-	5
210.	75.02	Unwrought nickel, for use in the manufacture of steel	5%	-	5
211.	7615.19	All goods (other than pressure cookers of aluminium alloys or non-stick utensils of aluminium)	25%	-	-
212.	7615.20	All goods (other than Sanitary ware of aluminium or aluminium alloys)	25%	-	-
213.	8207.90	Interchangeable tools for metal working hand tools	25%	-	-
214.	84, or any other Chapter	Goods specified in List 12 required in connection with petroleum operations undertaken under petroleum exploration licenses or mining leases, as the case may be, issued or renewed after the 1 <sup>st</sup> of April, 1999 and granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis	Nil	Nil	29
215.	84 or any other Chapter	Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off-shore oil exploration or exploitation	Nil	Nil	30
216	84 or any other Chapter	Goods specified in List 12 required in connection with petroleum operations undertaken under specified contracts	Nil	Nil	31
217.	84 or any other Chapter	Goods specified in List 12 required in connection with petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy	Nil	Nil	32
218.	84 or any other	Goods specified in List 13	Nil	Nil	32

	Chapter	required in connection with coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy			
219.	84 or any Chapter	Goods specified in List 14	5%	-	33
220.	84 or any other Chapter	<p>The following goods, namely :-</p> <p>(1) Plant, machinery, equipment, special tools, tackles, spares (including insurance spares), consumables and security surveillance systems imported by or on behalf of the Reserve Bank of India or Bhartiya Reserve Bank Note Mudran Private Limited for the setting up of New Note Press projects at Salbony in West Bengal and at Mysore in Karnataka;</p> <p>(2) Plant, machinery, equipment, spares (including insurance spares) and consumables imported by or on behalf of the Reserve Bank of India or the Bhartiya Reserve Bank Note Mudran Private Limited for expansion and modernisation of the Currency Note Press at Nasik in Maharashtra and the Bank Note Press at Dewas in Madhya Pradesh</p>	5%	Nil	-
221.	84 or any other Chapter	<p>Fire fighting equipment, namely:-</p> <p>(i) turnable ladders &amp; hydraulic platforms of height of 30 meters and above</p> <p>(ii) portable pumps of 45 HP/3500 RPM and above, discharging 1500 LPM water and above</p>	20%	-	-

		<p>(iii) pneumatic lifting bags</p> <p>(iv) explosive gas detection equipment with tubes</p> <p>(v) rescue tools and gears</p> <p>(vi) compressed air breathing system</p> <p>(vii) spare parts for maintenance of goods specified at (i) and (ii) above</p>			
222.	84 or any other Chapter	Goods specified in List 15, required for setting up of a Training and Development Project by the Jewellery Product Development Centre, Mumbai or the Indian Gemological Institute, Delhi, or the Indian Diamond Institute, Surat	15%	-	34
223.	84 or any other Chapter	<p>The following goods, namely:-</p> <p>(a) Vacuum tube solar collectors, concentrating solar collectors, plastic collectors or stirling engines, for manufacture of solar energy equipment;</p> <p>(b) Linear actuators for tracking systems, Fresnel lenses or sun sensors, for manufacture of concentrating solar collectors</p>	15%	Nil	-
224.	84 or any Chapter	<p>The following goods, namely:-</p> <p>(1) Wind operated electricity generators upto 30 KW and wind operated battery chargers upto 30 KW</p> <p>(2) Parts of wind operated electricity generators, for the manufacture or the</p>	<p>5%</p> <p>5%</p>	<p>-</p> <p>-</p>	<p>35</p> <p>35</p>

		<p>maintenance of wind operated electricity generators, namely:-</p> <p>(a) Special bearings, (b) Gear box,</p> <p>(c) Yaw components, (d) Sensors,</p> <p>(e) Brake hydraulics, (f) Flexible coupling,</p> <p>(g) Brake calipers, (h) Wind turbine controllers, (i) Parts of the goods specified at (a) to (h) above.</p> <p>(3) Blades for rotor of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators</p> <p>(4) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators</p> <p>(5) Raw materials for the manufacture of blades for rotor of wind operated electricity generators</p>	<p>5%</p> <p>5%</p> <p>5%</p>	<p>-</p> <p>-</p> <p>Nil</p>	<p>35</p> <p>35</p> <p>35</p>
225.	84 or any Chapter	<p>Goods required for,-</p> <p>(A) the substitution of ozone depleting substances (ODS);</p> <p>(b) the setting up of new capacity with non - ODS technology.</p> <p><i>Explanation.- "Goods" , for the purpose of this exemption means goods which are designed exclusively for non-ODS technology</i></p>	Nil	Nil	36

226.	84 or any Chapter	(A) Machinery, instruments, apparatus and appliances, as well as parts (whether finished or not) or raw materials for the manufacture of aforesaid items and their parts, required for renovation or modernisation of a fertilizer plant; and  (B) spare parts, other raw materials (including semi-finished material) or consumables stores, essential for maintenance of the fertilizer plant mentioned above	5%	16%	37
227.	84 or any other Chapter	Goods specified in List 16 required for use in a Green House	25%	-	38
228.	84 or any other Chapter	Goods specified in List 17 required for setting up crude petroleum refinery	5%	16%	-
229.	84 or any other Chapter	The following goods, namely:-  (1) Kits required for the conversion of motor-spirit or diesel driven vehicles into Compressed Natural Gas driven or Propane driven or Liquefied Petroleum Gas driven vehicles;  (2) Parts of the kits specified at (1) above	5%	-	39
230.	84 or any other Chapter	Goods specified in List 18 required for construction of roads	Nil	Nil	40
231.	84 or any other Chapter	Goods specified in List 19 required for development of Ports	10%	-	41
232.	84 or any other Chapter	Goods specified in List 20 required for development of Airports	10%	-	42
233.	84 or any other Chapter	Navigational, communication, air-traffic control and landing	25%	-	43

		equipment and spares for maintenance of such equipment when imported by Airports Authority of India			
234.	84 or any other Chapter	Goods specified in List 21 required for the initial setting up of a hotel or for substantial expansion of a hotel	25%	-	44
235.	84 or any other Chapter	Compressed Natural Gas (CNG) dispenser	25%	-	-
236.	84 or any Chapter	All goods, for renovation or modernisation of a power generation plant (other than captive power generation plant)	5%	16%	45
237.	84 or any Chapter	All goods, imported by a manufacturer-supplier for the manufacture and supply of machinery and equipment to a power generation plant (other than captive power generation plant)	5%	16%	46
238.	84 or any Chapter	a) Parts of catalytic convertors, for manufacture of catalytic convertors	5%	-	5
		b) The following goods for manufacture of catalytic convertors and their parts, namely:-  (a) Palladium (b) Platinum (c) Rhodium (d) Raw Substrate (ceramic) (e) Washcoated Substrate (ceramic) (f) Raw Substrate (metal) (g) Washcoated Substrate (metal) (h) Noble Metal Solution (i) Noble Metal Compounds	5%	-	5
239.	84, 85 or 90	Goods specified in List 22 required for basic telephone service, cellular mobile telephone service, internet service or closed users's	5%	16%	47

		group 64 KBPS domestic data network via INSAT satellite system service			
240.	84, 85 or 90	Goods specified in List 23 required for radio paging service	5%	16%	48
241.	84, 85 or 90	Goods specified in List 24 required for Public Mobile Radio Trunked Service (PMRTS)	5%	16%	49
242.	84, 85 or any other Chapter	Parts of goods specified at S. No. 239, 240 and 241 above	5%	16%	5
243.	84, 85 or 90	The goods specified in List 25, for the manufacture of goods falling under heading 85.41 or 85.42	Nil	-	5
244.	84, 85 or 90	The goods specified in List 26	15%	-	-
245.	84, 85 or 90	The goods specified in List 27	5%	-	50
246.	84, 85 or 90	The following goods, imported by an accredited press cameraman:-  (i) Photographic cameras; (ii) cinematographic cameras; (iii) digital cameras; and (iv) lenses, filters, flash light apparatus and exposure meters required for use with theaforesaid cameras	Nil	Nil	51
247.	84, 85 or 90	The following goods, imported by an accredited journalist:-  (i) Personal computers including lap top personal computers; (ii) typewriters; and (iii) fax machines	Nil	Nil	52
248.	84, 85 or 90	Goods specified in List 28 imported by units in the Pharmaceutical and Bio-technology sectors having export turnover of Rs. 20	Nil	Nil	53

		crores and above during the preceding financial year if such importer has Research and Development Wing which is registered with the Department of Scientific and Industrial Research in the Ministry of Science and Technology of the Government of India			
249.	84,85 ,90,91,94 or any other Chapter	Goods specified in List 29	25 %	-	-
250.	84, 85 or 90	<p>The following goods for use in the textile industry, namely:-</p> <p>(1) Machinery or equipment specified in List 30;</p> <p>(2) Parts, for manufacture , and spare parts for the maintenance, of the goods at (1) above</p>	<p>5%</p> <p>5%</p>	<p>-</p> <p>-</p>	<p>-</p> <p>5</p>
251.	84,85 or 90	<p>The following goods for use in the textile industry, namely:-</p> <p>(1) Machinery or equipment specified in List 31;</p> <p>(2) Parts, for manufacture , and spare parts for the maintenance, of the goods at (1) above</p>	<p>5%</p> <p>5%</p>	<p>Nil</p> <p>Nil</p>	<p>-</p> <p>5</p>
252	84 or any other Chapter	<p>The following goods for use in the silk textile industry, namely:-</p> <p>(1) Machinery or equipment specified in List 32, required for reeling, weaving, twisting, processing and printing ;</p> <p>(2) spare parts required for the maintenance of machinery or equipment specified at (1) above, imported by a silk mill</p>	<p>10%</p> <p>10%</p>	<p>Nil</p> <p>Nil</p>	<p>5</p> <p>5</p>



253	84 or 85	<p>The following goods for the manufacture of ground power units and air jet starters, namely :-</p> <p>(1) Diesel engines of 2400 rpm;</p> <p>(2) Alternators of 400 Hz, 115/200 V and 2400 rpm;</p> <p>(3) Oil free dry screw compressor</p>	15%	-	-
254	84 or 85	Spares, supplied with outboard motors for maintenance of such outboard motors	5%	-	54
255	84 or 85	Parts of outboard motors specified in List 33	5%	-	55
256.	84 or 85	Braille printer or Braille embosser or Braille display, specially designed for computer systems	Nil	-	-
257.	84 or 90	Goods specified in List 34, designed for use in the leather industry	5%	Nil	-
258.	84 or 90	Equipment having multiple functions of printing, scanning and photocopying and where the principal function cannot be determined	25%	-	-
259.	84	Fogging machines imported by a Municipal Committee, District Board or other authority legally entitled to, or entrusted by the Government with, the control or management of a Municipal Fund, for use in combating malaria and other mosquito borne diseases	5%	Nil	-
260.	84	Spinnerettes made <i>inter-alia</i> of Gold, Platinum and Rhodium or any one or more of these metals, when imported in exchange of worn-out or damaged	25%	-	56

		spinnerettes exported out of India			
261.	84	Bushings made of Platinum and Rhodium alloy when imported in exchange of worn out or damaged bushings exported out of India	25%	-	57
262.	8409.91 or 8409.99	All goods other than parts of goods falling under sub-heading. 8407.31, 8407.32, 8407.33, 8407.34 or 8408.20	25%	-	-
263.	84.14	All goods, other than the following, namely:-  (1) Compressors of a kind for use in airconditioning and refrigeration equipment;  (2) Fans;  (3) Parts of compressors specified at (1) above	25%	-	-
264.	8418.99	All goods, other than parts of goods falling under sub-headings 8418.10, 8418.21, 8418.22 or 8418.29	25%	-	-
265.	84.21	Catalytic convertors	5%	-	-
266.	8422.90	All goods, other than parts of dish washing machines	25%	-	-
267.	84.32, 84.33, 84.36 or 84.37	All goods (other than lawn and sports ground rollers, goods falling under sub-headings 8433.11, 8433.19, 8437.80 and their parts)	15%	-	-
268.	84.48	All goods, other than parts of goods falling under sub-heading 8447.20	25%	-	-
269.	8451.90	All goods, other than parts of dry-cleaning machines	25%	-	-
270.	84.71	CD –Writers	Nil	-	-
271.	84.71	Point of Sale (POS) terminals	15%	-	-
272.	8472.90	Automatic teller machines	15%	-	-

273.	8473.10	Printed circuit assemblies of word processing machines	15%	-	-
274.	8473.21	Parts of electronic calculators for the manufacture of electronic calculators	5%	-	5
275.	8473.30	Microprocessors for automatic data processing machines of heading 84.71, other than mother boards	Nil	-	-
276.	8473.30	<p>Parts (including ink cartridges with print head assembly and ink spray nozzle) of the machines of heading 84.71, other than Populated Printed Circuit Boards (PPCBs) including motherboards (with or without CPU)</p> <p><i>Explanation.</i> - The exemption shall not be available in the case of an assembly which includes any one or more of the following items, namely:-</p> <p>(i) Populated Printed Circuit Boards (PPCBs)</p> <p>(ii) Motherboards (with or without CPU)</p> <p>(iii) Power Supply Unit.</p>	5%	-	-
277.	8473.40	Printed circuit assemblies (including Cash Dispensing Mechanism and Deposit Modules) for Automatic Teller Machines (ATMs)	15%	-	-
278.	8479.50 or 8479.89	Machinery for production of commodities	25%	-	-
279.	85 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	Nil	Nil	58
280.	85 or any other	Photographic, filming,	Nil	Nil	59

	Chapter	sound recording and radio equipment, raw films, video tapes and sound recording tapes of foreign origin, if imported into India after having been exported therefrom			
281.	85 or any other Chapter	Parts of CNC systems	25%	-	5
282.	85 or any Chapter	Raw materials or parts, for manufacture of button cells	15%	-	5
283.	85 or any other Chapter	The wireless apparatus, accessories and parts specified in List 35, imported by a licensed amateur radio operator	5%	-	60
284.	85 or any other Chapter	Parts, sub-assemblies, SKD kits, CKD kits of Approach Surveillance Radar (ASR) and Mode-S Monopulse Secondary Surveillance Radar (MSSR) and spares for maintenance of such equipment, required for the modernisation of airport facilities	25%	-	61
285.	85 or any other Chapter	<p>The following goods, namely:-</p> <p>(1) Mono or Bi polar Membrane Electrolysers and parts thereof including secondary brine purification components, jumper switches, filtering elements for hydrogen filters and any other machinery, required for modernisation by using membrane cell technology, of an existing caustic soda unit ;</p> <p>(2) Membranes for replacement of worn out membranes in an industrial plant based on membrane cell technology</p>	15%	-	62
286.	85 or any other Chapter	Goods imported for being tested in specified test centres	Nil	Nil	63

287.	85 or 90	Closed Circuit Television system used as Low Vision Aid for visually handicapped persons	15%	-	-
288.	85	(1) Newspaper page transmission and reception facsimile system or equipment;  (2) Telephoto transmission and reception system or equipment	5%	-	64
289.	85	One set of pre-recorded cassettes accompanying books for learning languages and essential complement to such books	Nil	-	-
290.	85	Compact disc mechanism; tape deck mechanism	25%	-	-
291.	85	CNC Systems	25%	-	-
292.	85	Video cassettes and video tapes, of a predominantly educational character	5%	Nil	65
293.	85	Audio cassettes, if recorded with material from books, newspaper or magazines, for the blind	Nil	Nil	-
294.	85	Deflection components for use in colour monitors for computers or for use in PCBs of colour monitors for computers	Nil	-	5
295.	85	Floppy diskette	10%	-	-
296.	8501.10	Stepper Motors for use in the manufacture of goods falling under heading . 84.71	Nil	-	5
297.	8504.10	Ballasts for compact fluorescent lamps	25%	-	-
298.	8504.40	Static converters for automatic data processing machines and units thereof, and telecommunication apparatus	15%	-	-
299.	8504.50	Other inductors for power	15%	-	-

		supplies for automatic data processing machines and units thereof, and telecommunication apparatus.			
300.	8504.90	Printed circuit assemblies for static converters for automatic data processing machines and units thereof, and telecommunication apparatus; printed circuit assemblies for inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus	15%	-	-
301.	85.06	Button cells	15%	-	-
302.	8506.80	Battery Pack for cellular phones	15%	-	-
303.	8517.90	Parts (other than populated PCBs)	5%	-	-
304.	8518.29	Loudspeakers, without housing , having a frequency range of 300 Hz to 3, 4 KHz with a diameter not exceeding 50 mm for telecommunication use, cone type	10%	-	-
305.	8518.29	Loudspeakers, without housing , having a frequency range of 300 Hz to 3, 4 KHz with a diameter not exceeding 50 mm for telecommunication use, other than cone type	10%	-	-
306.	8518.30	Line telephone handsets	15%	-	-
307.	8518.90	Printed circuit assemblies 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;	15%	-	-

		(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; or  (iii) line telephone handsets.			
308.	8522.90	Printed circuit assemblies for telephone answering machines	15%	-	-
309.	85.24	CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers	Nil	Nil	-
310.	85.24	Recorded magnetic tapes and floppy diskettes, imported by the University Grants Commission for use in computers	5%	Nil	66
311.	8524.31	Compact Disc-Read Only Memory (CD-ROM)	Nil	-	-
312.	8525.10	Transmission apparatus other than apparatus for radio broadcasting or television	15%	-	-
313.	8525.20	Cellular Phones and Radio trunking terminals	10%	Nil	-
314.	8525.40	Digital still image video cameras	15%	-	-
315.	8526.91	Global Positioning System(GPS) apparatus	25%	-	-
316.	8527.90	Portable receivers for calling, alerting or paging	10%	Nil	-
317.	8529.10	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	10%	-	-
318.	8529.90	Parts (including populated PCBs) of portable receivers for calling, alerting or paging	5%	-	-
319.	8529.90	Parts of Cellular Phones and Radio Trunking terminals	5%	-	-

320.	8529.90 or any Chapter	Parts, components and accessories of mobile handsets including Cellular Phones	Nil	Nil	5
321.	8529.90	<p>The following goods, namely:-</p> <p>(i) Parts (including populated PCBs) of digital still image video cameras</p> <p>(ii) Parts (excluding populated PCBs) of transmission apparatus other than apparatus for radio-broadcasting or television and parts(excluding populated PCB's) of transmission apparatus incorporating reception apparatus</p>	<p>15%</p> <p>5%</p>	-	-
322.	8529.90	<p>Populated PCBs of,-</p> <p>(a) transmission apparatus other than apparatus for radio broadcasting or television</p> <p>(b) transmission apparatus incorporating reception apparatus</p>	15%	-	-
323.	8531.20	Indicator panels incorporating Liquid Crystal Devices(LCD)	10%	-	-
324.	8531.20	Indicator panels incorporating Light Emitting Diodes (LED)	15 %	-	-
325.	8531.80	Flat panel displays of a kind used in automatic data processing machines and tele- communication apparatus	15%	-	-
326.	8531.90	Parts of indicator panels incorporating Liquid Crystal Devices(LCD)	10%	-	-
327.	8531.90	Parts of indicator panels incorporating Light emitting diodes(LED)	15%	-	-



328.	8531.90	Parts of electronic security systems for the manufacture of electronic security systems	15%	-	5
329.	8536.50	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	15%	-	-
330.	8536.50	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	15%	-	-
331.	8536.50	Electromechanical snap-action switches for a current not exceeding 11 amperes, switches of contact rating less than 5 amperes at voltage not exceeding 250 volts	15%	-	-
332.	8536.69	Plugs and sockets for co-axial cables and printed circuits	15%	-	-
333.	8536.90	Connection and contact elements for wires and cables	15%	-	-
334.	8536.90	Wafer probers	Nil	-	-
335	8538.90	<p>Printed circuit assemblies for the following goods of heading 85.36, namely:-</p> <p>(1) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches);</p> <p>(2) electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding</p>	15%	-	-

		1000 volts;  (3) 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;  (4) plugs and sockets for co-axial cables and printed circuits;  (5) connection and contact elements for wires and cables;  (6) wafer probers			
336.	8540.11	All goods other than colour television picture tubes	25%	-	-
337.	8543.89	Electrical machines with translation or dictionary functions	15%	-	-
338.	8543.89	Complete Ozone generators	15%	-	-
339.	8543.90	Printed circuit assemblies for -  (i) proximity cards and tags;  (ii) electrical machines with translation or dictionary functions.	15%	-	-
340.	8544.41 or 8544.49	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications	15%	-	-
341.	8544.51	Electric conductors, for a voltage exceeding 80 V, but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications	15%	-	-
342.	85.45	Graphite electrodes ( above 24 inches) for use in the manufacture of goods falling under Chapter 72	15%	-	5

343.	87	Tricycles designed for use by crippled and disabled persons	15%	-	-
344.	87.03	<p>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars, new, which have not been registered anywhere prior to importation,-</p> <p>(a) if imported as Completely Built-up Units (CBU)</p> <p><i>Explanation I.-</i> "Completely Built-up Unit" means completely assembled vehicle, whether or not fitted with tyres or batteries.</p> <p><i>Explanation II.-</i> For removal of doubts, it is hereby clarified that if the engine and the gear box assemblies are installed in the body assembly of a vehicle, then such vehicle shall be deemed as a Completely Built-up Unit.</p> <p>(b) if imported in any other form</p>	<p>60%</p> <p>30%</p>	-	-
345.	87.11	<p>Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, new, which have not been registered anywhere prior to importation,-</p> <p>(a) if imported as Completely Built-up Units (CBU)</p> <p><i>Explanation.I.-</i> "Completely Built-up Unit" means completely assembled vehicle, whether or not fitted</p>	60%	-	-

		<p>with tyres or batteries.</p> <p><i>Explanation II.</i>- For removal of doubts, it is hereby clarified that if the engine and the gear box assemblies are installed in the body assembly of a vehicle, then such vehicle shall be deemed as a Completely Built-up Unit.</p> <p>(b) if imported in any other form</p>	30%	-	-
346.	88	Aeroplanes, gliders, helicopters or simulators of aeroplanes	Nil	-	-
347.	88 or any Chapter	Parts of aeroplanes, gliders, helicopters or simulators of aircraft (excluding rubber tyres and tubes for aeroplanes or gliders)	Nil	Nil	67
348.	88 or any Chapter	<p>Raw materials -</p> <p>(i) for manufacture or servicing of aircraft falling under heading 88.02;</p> <p>(ii) for manufacture of parts of aircraft at (i) above</p>	Nil	Nil	68
349.	88 or any Chapter	<p>The following goods, namely: -</p> <p>(i) Satellites and pay-loads brought into India for launch by Indian launch vehicles from Indian soil into Outer Space;</p> <p>(ii) Ground equipment brought for testing of (i) above</p>	Nil	Nil	69
350.	89	Barges imported along with ships for the more speedy unloading of imported goods and loading of export goods	Nil	Nil	70
351.	89 or any	Capital goods and spares thereof, raw materials,	Nil	Nil	71

	Chapter	parts, material handling equipment and consumables, for repairs of ocean-going vessels by a ship repair unit registered with the Director General of Shipping, Government of India			
352.	89.01	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	Nil	72
353.	89.02, 89.04, 8905.10 or 8905.90	All goods (excluding vessels and other floating structures as are imported for breaking up)	5%	Nil	72
354.	89.06	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	Nil	72
355.	89.08	All goods	-	Nil	-
356.	Any Chapter	Raw materials and parts, for use in the manufacture of goods falling under headings 89.01, 89.02, 89.04, 89.05 (except sub-heading 8905.20) or 89.06, in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962)	Nil	Nil	73
357.	Any Chapter	Parts, for repair of dredgers	Nil	Nil	-
358.	90 or any other Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof	Nil	Nil	74
359.	90 or any other Chapter	Goods specified in List 36 for live-stock breeding programmes	25%	-	75
360.	90 or any other Chapter	Parts (other than primary cells and primary batteries), for the manufacture of hearing aids including deaf aids	5%	Nil	5
361.	90 or any other Chapter	Equipment, parts or accessories required for	15%	Nil	76

		initial setting up, repair or maintenance of a planetarium			
362.	90 or any Chapter	Hospital Equipment (equipment, apparatus and appliances, including spare parts and accessories thereof, but excluding consumable items) for use in specified hospitals	5%	Nil	77
363.	90 or any other Chapter	<p>The following goods, namely:-</p> <p>(A) Medical equipment (excluding Foley Balloon Catheters) and other goods, specified in List 37;</p> <p>(B) Accessories of the medical equipment at (A) above;</p> <p>(C) Parts required for the manufacture, and spare parts required for the maintenance, of the medical equipment at (A) above</p> <p>(D) Continuous Ambulatory Peritoneal Dialysis(CAPD) Fluid contained in a solution bag with or without tubing system</p> <p>(E) Accessories of (D) above</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p>Nil</p> <p>Nil</p> <p>Nil</p> <p>Nil</p> <p>Nil</p>	<p>-</p> <p>-</p> <p>11</p> <p>-</p> <p>-</p>
364.	90 or any other Chapter	Blood Glucose Monitoring System(Glucometer) and test strips	10%	Nil	-
365.	90 or any other Chapter	Life saving medical equipment including accessories or spare parts or both of such equipment	5%	Nil	78
366.	90 or any other Chapter	Parts required for the manufacture, and spare parts required for the maintenance, of medical equipment falling under headings 90.18 to 90.21 and sub-headings 9022.12,	15%	-	11

		9022.13, 9022.14 or 9022.21			
367.	90 or any other Chapter	<p>The following goods, namely:-</p> <p>(A) Medical equipment and other goods, specified in List 38;</p> <p>(B) Parts required for the manufacture, and spare parts required for the maintenance, of the medical equipment at (A) above</p>	<p>5%</p> <p>5%</p>	<p>Nil</p> <p>Nil</p>	<p>-</p> <p>11</p>
368.	90 or any other Chapter	<p>The following goods, namely:-</p> <p>(A) Medical equipment and other goods, specified in List 39;</p> <p>(B) Accessories of the medical equipment at (A) above;</p> <p>(C) Parts required for the manufacture, and spare parts required for the maintenance, of the medical equipment at (A) above</p>	<p>5%</p> <p>5%</p> <p>5%</p>	<p>Nil</p> <p>Nil</p> <p>Nil</p>	<p>-</p> <p>-</p> <p>11</p>
369.	90 or any other Chapter	Goods for Tubal Occlusion specified in List 40	5%	Nil	-
370.	90 or any other Chapter	Goods specified in List 41 imported by a handicapped or disabled person for his personal use	Nil	Nil	79
371.	90or 9804.90	Hearing aid appliances	15%	-	-
372.	90	External silicone breast prosthesis	15%	-	-
373.	90	Spare parts of hearing aids	15%	-	80
374.	90.01	Optical fibre, for the manufacture of telecommunication grade optical fibre cables	15%	-	5
375.	9001.10	Optical fibre cables	25%	-	-

376.	9006.91	Parts and accessories of Photographic cameras for the manufacture of Photographic cameras	15%	-	5
377.	90.07, 9010.10, 9010.50 or 9010.90	All goods	15%	-	-
378.	9013.80	Liquid crystal devices	Nil	-	-
379.	9013.90	Parts and accessories of Liquid crystal devices	Nil	-	-
380.	9017.10 or 9017.20	Drafting or drawing machines	15%	-	-
381	9017.90	Printed circuit assemblies for drafting or drawing machines of heading 90.17	15%	-	-
382	90.22	X-Ray Baggage Inspection Systems and parts thereof	Nil	-	81
383.	90.22	Linear accelerator with beam energy 15 MeV and above	5%	Nil	-
384.	90.22 or 90.31	Sulphur Content Analyser	25%	-	-
385.	9027.90	Parts and accessories of products of heading 90.27, other than for gas or smoke analysis apparatus and microtomes	5%	-	-
386.	90.32	Electronic Automatic Regulator(EAR) in MPFI system run vehicles	25%	-	-
387.	91 or any other Chapter	Parts, for the manufacture of electronic modules (including semi-knocked down packs and completely knocked down packs) of digital, analogue, digi-ana and similar combination type electronic wrist watches (watches which are designed primarily to show the time of the day, with or without additional features)	25%	-	5
388.	91 or 9804.90	Braille watches and Braille one-day alarm clocks	Nil	-	-



389.	91	Parts and cases, of Braille watches, for the manufacture of Braille watches	Nil	-	5
390.	94.05	Lamps and lighting fittings for use in sports or games stadia	15%	-	82
391.	95 or any other Chapter	(i) Synthetic tracks and artificial surfaces of heading .95.06;  (ii) Equipment required for installation of (i) above	Nil	Nil	83
392.	95 or any Chapter	The following goods for laying synthetic tracks and artificial surfaces of heading 95.06, namely :-  (1) Asphalt resurfacer;  (2) Acrylic resurfacer;  (3) Cushion coat;  (4) Acrylic colour concentrate;  (5) Acrylic marking paint; and  (6) Polytan in powder or granule form	Nil	Nil	84
393.	95	Requisites for games and sports	Nil	Nil	85
394.	9503.10 and 9503.90	Parts of electronic toys for the manufacture of electronic toys	5%	-	5
395.	95.04	Parts of video games for the manufacture of video games	5%	-	5
396.	9608.60, 9608.91 or 9608.99	(A) The following goods, namely:-  (i) Refills for ball point pens, comprising the ball point and ink-reservoir ;	15%	-	-

		(ii) Pen nibs and nib points;  (iii) Parts (including caps and clips) of pens of any kind and pen-holders described in heading 96.08  (B) The following goods, for use in the manufacture of parts of pens of any kind or pen holders, namely:-  (i) Acrylic/ Polyester fibre rod falling under sub-heading 3916.90;  (ii) Polyester sheet falling under heading 39.20;  (iii) Nylon yarn falling under sub- heading 5402.41; and  (iv) Stainless steel strips falling under sub-heading 7220.90;	15%	-	5
397.	97	Works of art created abroad by Indian artists and sculptors, imported on the return of such artists or sculptors to India	Nil	Nil	-
398.	97.06	Books, being antiques of an age exceeding one hundred years	Nil	-	-
399.	98.01	Goods required for-  (i) fertiliser projects;  (ii) coal mining projects;  (iii) captive power plants of 5 MW or more;  (iv) power generation projects including gas turbine power projects (excluding captive power plants set up by projects engaged in activities other than in power generation);	5%  5%  25%  5%  5%  25%	16%  16%  16%  16%  Nil  16%	-  -  -  -  -  -

		(v) barge mounted power plants  (vi) power transmission projects of 66 KV and above;  (vii) other industrial plants or projects	25%	16%	-
400.	98.01	Goods required for setting up of any Mega Power Project specified in List 42, if such Mega Power Project is-  (a) an inter-State thermal power plant of a capacity of 1000 MW or more; or  (b) an inter-State hydel power plant of a capacity of 500 MW or more,  as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power	Nil	Nil	86
401.	98.01	Goods required for setting up of any Nuclear Power Project specified in List 43, having a capacity of 440 MW or more, as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Department of Atomic Energy	Nil	Nil	87
402.	98.04	Orthopaedic appliances falling under heading 90.21, imported by post or air, for personal use	25%	-	-
403.	98.04	The following goods, imported by post or air, for personal use, namely: -  (A) The life saving drugs or medicines (including diagnostic test kits)	Nil  Nil	Nil  Nil	-  8

		specified in List 4;  (B) Other life saving drugs or medicines			
404.	98.05	All goods	-	16%	-
405.	Any Chapter	Used bona fide personal and household effects belonging to a deceased person	Nil	Nil	88
406.	Any Chapter	Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one hundred rupees	Nil	Nil	-
407.	Any Chapter	Archaeological specimens, photographs, plaster casts or antiquities, intended for exhibition for public benefit in a museum managed by the Archaeological Survey of India or by a State Government	Nil	Nil	89
408.	99	All goods	-	Nil	-
409.	Any Chapter	Artificial Plasma	5%	-	-
410.	51.11, 51.12, 51.13, 52.08, 52.09, 52.10, 52.11, 52.12, 53.09, 53.11, 54.07, 54.08, 55.12, 55.13, 55.14, 55.15, or 55.16	Textile fabrics, whether or not processed	-	16%	-
411.	58.01, 58.02, 58.03, 58.04, 58.05, 5806.10, 5806.20, 5806.39, 5806.40 or 58.10	Textile fabrics, whether or not processed, other than of jute	-	16%	-
412.	60	Textile fabrics, whether or not processed	-	16%	-
413.	61 or 62	All goods other than the following:-  (i) raincoats;  (ii) undergarments (including brassieres, panties, briefs, girdles, corsets, slips, vests,	-	16%	-

		<p>singlets, petticoats, braces, suspenders, garters and similar articles); and</p> <p>(iii) clothing accessories (including handkerchiefs, shawls, scarves, mufflers, mantillas, veils, ties, bow ties, cravats, gloves, mittens and mitts).</p>			
414.	63	<p>All goods other than the following:-</p> <p>(i) jute blankets;</p> <p>(ii) sacks and bags of jute used for packing of goods;</p> <p>(iii) Indian National Flag; and</p> <p>(iv) goods falling under heading 63.09 or 63.10.</p>	-	16%	-
415.	7320.90, 84.45, 8448.20, 8483.90, 8484.90, 8485.90	<p>(1) Goods imported by a jute mill for making jute textiles</p> <p>(2) spare parts required for the maintenance of goods specified in (1), imported by a jute mill</p>	<p>-</p> <p>-</p>	<p>Nil</p> <p>Nil</p>	<p>5</p> <p>5</p>