

NOTIFICATION

No. 23 / 98 - CUSTOMS

New Delhi, dated the 2nd June, 1998

12 Jyaishta, 1920 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (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 No. or sub-heading No. 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.

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 or heading No. or sub - heading No.	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	Nil	-	-
2.	1	Grand parent poultry stock and Donkey stallions	20%	-	-
3.	5	Pancreas	Nil	-	-
4.	5 or any other Chapter	The following goods, namely:- (1) Frozen semen; (2) Frozen semen equipment, namely:- (a) liquid nitrogen containers, 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.	Nil	Nil	-
5.	6, 7, 8 or 12	The following 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, seeds of pulses	Nil	Nil	1

6.	8, 12, 13 or 15 to 21	All goods (excluding alcoholic preparations falling under sub-heading No.2106.90)	25%	-	2
7.	1301.90	Oleopine resin	10%	-	-
8.	15	Edible oils or any material from which edible oil can be extracted when imported upto and inclusive of the 31st day of March, 1999	Nil	Nil	3
9.	15	Vegetable oils (other than coconut oil, RBD palm oil, RBD palm kernel oil and palm stearin) of edible grade, in loose or bulk form	20%	-	-
10.	17.01	Refined sugar including white crystal sugar, and raw sugar	5%	-	-
11.	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 heading Nos. 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	10%	-	-
12.	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)	40%	-	-
13.	2203.00	All goods	-	Nil	-
14.	22.04, 22.05 or 22.06	All goods	-	Rs. 9 per litre	-
15.	2207.10 or 22.08	All goods	-	Nil	-
16.	22	Wine, for use as sacramental wine	40%	Nil	4
17.	2309.90	Prawn feed	Nil	-	-
18.	23, 28, 29, 30 or 38	Veterinary drugs and other goods specified in List 1	10%	-	-
19.	25.03	Crude or unrefined sulphur	Nil	-	-
20.	25	Spodumene ore, Strontium ore or Natural	10%	-	-

21.	2620.19	Boron ore All goods (excluding zinc dross)	10%	-	-
22.	2620.30	All goods (excluding copper mill scale)	10%	-	-
23.	27.01	Coking coal of ash content below 12%	3%	-	-
24.	2707.99	Carbon black feedstock	20%	-	-
25.	27.10	Kerosene, that is to say, 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 specification ISI:1448 (P.31)-1968 as in force for the time being) and is ordinarily used as an illuminant in oil burning lamps, and imported by the Indian Oil Corporation Limited for ultimate sale through the Public Distribution System	Nil	-	-
26.	27.10	Naphtha	Nil	-	-
27.	27.10 or 2714.90	All goods, for the manufacture of fertilisers	Nil	Nil	5
28.	2711.11 or 2714.90	All goods, for the purpose of power generation	-	Nil	-
29.	28 or 29	Chemicals, for use in the manufacture of Centchroman	Nil	-	-
30.	28	The following goods:- (i) Radium and its salts; (ii) radioactive isotopes of iodine, phosphorus, cobalt, caesium and all chemical compounds containing such radioactive isotopes; (iii) Molybdenum 99 and technetium 99 m isotopes; (iv) Enriched uranium or uranium oxide.	10%	-	-
31.	28	Phosphoric acid, for the manufacture of fertilisers	Nil	Nil	-
32.	28	Anhydrous ammonia, for the manufacture of fertilisers	-	Nil	-
33.	28	Zirconium oxide or Yttrium oxide, for the manufacture of raw cubic zirconia	10%	Nil	-
34.	29 or 38	Gibberellic acid	Nil	Nil	-
35.	29	DL-2 Aminobutanol, Diethyl Malonate, Triethyl orthoformate, Aceto Butyrolactone, Thymidine	Nil	-	-

36.	29	Potassium penicillin G first crystals, potassium penicillin G crude, potassium penicillin V first crystals or penicillin V acid first crystals	Nil	-	-
37.	29.22	L Lysine, L Lysine mono hydrochloride, DL Methionine or Methionine Hydroxy Analog	10%	-	-
38.	29	7-ACA	20%	-	-
39.	29	Methyl tertiary butyl ether	20%	-	-
40.	29	Epichlorohydrin	20%	-	-
41.	29	Codeine Phosphate or Narcotine, imported by Government Opium and Alkaloids Factories	20%	-	-
42.	29	The following goods, for the manufacture of Enzyme Linked Immunoabsorbent Assay Kits (ELISA Kits), namely :- (i) Plastic ELISA plates; (ii) Deactivated positive control sera against human and animal diseases; (iii) Enzyme horse raddish peroxidase; (iv) Enzyme Alkaline phosphatase; (v) Enzyme glucose oxidase; (vi) Animal anti-human immunoglobins; (vii) Protein A or Protein A Gold Conjugates; (viii) Polystyrene latex beads; (ix) Deactivated enzyme labelled human anti-HIV reagent.	Nil	-	5
43.	Any Chapter	Raw materials, intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines	Nil	Nil	6
44.	28, 29 or 30	Formulations or bulk drugs, namely:- Nilutamide, Sodium fusidate, Low molecular weight heparin or Erythropoietin. <i>Explanation.-</i> The expressions “bulk drug”, “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).	10%	-	-
45.	28, 29 or 30	Formulations or bulk drugs, namely, Ceftaxidime, Cefotaxime, Cisplatin, Melaginina, Measles vaccine, Vinblastine, Vincristine, Zidovudine, Alprostadiol, Ceftriaxone, Carbencillin disodium, Estradiol patch, Lincomycin HCl, Prostaglandin F2 alpha (PGF2), Salazosulpha pyridine Sulphadoxine or Sulphamethoxy pyrazine. <i>Explanation.-</i> The expressions “bulk drug”,	20%	-	-

“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).

46.	28, 29, 30 or 38	The following goods-			
		(A) The life saving drugs or medicines (including diagnostic test kits) specified in List 2	Nil	Nil	-
		(B) Bulk drugs used in the manufacture of life saving drugs or medicines at (A) above	Nil	-	5
		(C) Other life saving drugs or medicines	Nil	Nil	7
47.	29	Maltol, if imported for use in the manufacture of Deferiprone	Nil	-	5
48.	2902.43	Paraxylene	5%	-	-
49.	30	Homoeopathic medicines	20%	-	-
50.	30	Medicaments containing spirit	-	Nil	-
51.	3102.10	Urea, for use as manure	Nil	-	-
52.	31	Kyanite salts, in a form indicative of their use for manurial purpose	Nil	-	-
53.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	Nil	-	-
54.	31	Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers	Nil	-	-
55.	3105.30	Diammonium phosphate, for use as manure or for the production of complex fertilisers	Nil	-	-
56.	3104.30	Potassium sulphate containing not more than 52% by weight of K ₂ O	Nil	-	-
57.	31	Composite fertilisers	Nil	-	-
58.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	Nil	-	-
59.	32, 39 or 71	The following goods, namely :- (i) Silver powder suspension of Chapter 32 or 71 (ii) Silicone resin and silicone rubber of Chapter 39	Nil	Nil	8

60.	3301.90	Extracted oleoresins	20%	-	-
61.	3302.10	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. volume, determined at 20 degrees centigrade)	40%	-	-
62.	34	Spin finish oil	30%	-	-
63.	35	Hydroxyethyl starch, imported for use in the manufacture of Plasma Volume Expanders	5%	-	5
64.	35	Isolated soya protein	10%	-	-
65.	37	Film strips and film slides for educational purposes	10%	Nil	-
66.	37	Film of a predominantly educational character	10%	Nil	9
67.	37	Microfilms, of printed books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs	10%	Nil	-
68.	37	Exposed and developed film sheets for printing or reproduction of printed books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs	10%	Nil	-
69.	37	Exposed cinematographic films	10%	Nil	10
70.	37	Colour positive and colour negative unexposed cinematographic film in jumbo rolls	10%	-	-
71.	3701.20 or 3702.20	Instant print film	-	8%	-
72.	37 or 85	Films and video cassettes	10%	Nil	11
73.	38	Lumulus Amebocyte Lysate (LAL) Test Kit	10%	-	-
74.	38	Dipping Oil, Paclobutrazol (Cultar)	10%	-	-
75.	38	Bio-pesticides, namely - (i) Bacillus thuringiensis var. kurstaki (ii) Bacillus thuringiensis var. israelensis (iii) Bacillus sphaericus	10%	-	-
76.	39.20	Subbed polyester base imported for the manufacture of medical or industrial X-ray films and graphic art films	20%	-	5
77.	39	Dextran, imported for use in the manufacture of Plasma Volume Expanders	5%	-	5

78.	39	Saddle tree	5%	-	-
79.	39 or 74	(i) Alatheon of Chapter 39 (ii) Copper wire of Chapter 74	Nil	Nil	12
80.	39, 48 or any other Chapter	Tags, labels, printed bags, stickers, belts, buttons or hangers, imported by <i>bona fide</i> exporters	Nil	Nil	-
81.	39, 44, 45, 54, 56 or 95	The following goods for use in the manufacture of sports goods, namely:- (1) Nylon gut falling under Chapter 39, 54 or 56; (2) Willow clefts, ashwood or beechwood falling under Chapter 44; (3) Cork bottoms falling under Chapter 45 or 95.	10%	-	-
82.	4012.10	Retreaded tyres, of a kind used on aircrafts	3%	-	-
83.	41	Wet blue chrome tanned leather, crust leather, finished leather of all kinds, including splits and sides of the aforesaid	Nil	-	-
84.	47	Wood pulp (excluding rayon grade wood pulp) derived by mechanical or chemical means from any fibrous vegetable material	Nil	-	13
85.	47.02	All goods	5%	-	-
86.	47.07	All goods	-	Nil	-
87.	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	Nil	Nil	-
88.	48.01	Newsprint, having an ash content by weight not exceeding 8%	5%	Nil	-
89.	48.01	Newsprint, having an ash content by weight exceeding 8%	5%	Nil	-
90.	4802.60	Paper (excluding chrome paper, marble paper, flint paper, poster paper, stereo paper and art paper) containing mechanical wood pulp amounting to not less than 70 per cent. by weight of the total fibre content	Nil	Nil	-

91.	48.10	Light weight coated paper weighing upto 51 g/m ² , imported by actual users for printing of magazines	5%	Nil	-
92.	49	Commonwealth and International Reply Coupons and UNESCO Coupons	Nil	Nil	-
93.	49	Greeting cards, diaries and calendars, and corresponding number of envelopes for such greeting cards, diaries and calendars, imported by the United Nations International Children's Emergency Fund (UNICEF)	Nil	-	-
94.	49	Printed books (including covers for printed books) and printed manuals (including those in loose-leaf form with binder)	Nil	-	-
95.	49	Cheque forms (including blank travellers cheques)	10%	-	-
96.	49.07	Printed Indian Bank Notes, imported by the Reserve Bank of India	Nil	Nil	-
97.	49.11	Plans, drawings and designs	Nil	-	-
98.	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	Nil	-	-
99.	51.01	Raw wool of average fibre diameter 32 microns and above	10%	-	-
100.	5303.10	Raw jute	Nil	-	-
101.	5303.90	Jute waste (including yarn waste and garnetted stock)	25%	-	-
102.	53.01	Flax fibre	20%	-	-
103.	54.03	Acetate or cuprommonium filament yarn	20%	-	-
104.	55.02	Acetate tow	20%	-	-
105.	55.02	Viscose tow	25%	-	-
106.	55.04 or 55.07	Viscose staple fibre	25%	-	-
107.	63.02	Cotton terry towels	25%	-	-
108.	64 or any other Chapter	The following goods for use in the leather industry, namely:- (1) Parts, consumables and other items	20%	-	-

specified in List 3(A)

		(2) Other parts, consumables and items specified in List 3(B)	20%	-	14
109.	70.15	Ophthalmic blanks, for manufacture of optical lenses	20%	-	5
110.	70.19	Glass fibre sewing thread and glass fibre filter cloth, for manufacture of goods intended for pollution control purposes	-	5%	15
111.	71	Industrial diamonds, whether natural or synthetic, in dust or in powder form	20%	-	-
112.	71	(i) Raw pearls, other than cultured pearls; (ii) Rubies, emeralds and sapphires, unset and imported uncut; (iii) Rough diamonds; (iv) Current coin of the Government of India.	Nil	Nil	-
113.	71	Raw cultured pearls (including admixtures of pearls containing raw real pearls and cultured pearls)	Nil	-	-
114.	71	Rough semi-precious stones	Nil	-	-
115.	71	Ash and residues containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	10%	-	-
116.	71	Foreign currency coins when imported into India by a Scheduled bank	Nil	Nil	16
117.	71.04	Rough synthetic stones	10%	-	-
118.	72	Hot rolled stainless steel coils	25%	-	-
119.	72	Tin mill black plate (TMBP) coils, for the manufacture of tin plates only	20%	-	-
120.	72.01	Pig iron	10%	-	-
121.	7202.60	Ferro-nickel	10%	-	-
122.	72.03	Hot briquetted iron (HBI) and sponge iron, imported by or on behalf of an electric arc furnace unit or induction furnace unit	20%	-	-
123.	72.04	Melting scrap of iron or steel (other than stainless steel or heat resisting steel), for use in electric arc furnace or induction furnace or melting in a hot blast cupola or for supply to a unit for use in electric arc furnace or induction furnace or melting in a hot blast cupola	5%	-	17

124.	72.06	Ingots	20%	-	-
125.	72.07	Billets, blooms and slabs containing by weight less than 0.6 per cent. of carbon	20%	-	-
126.	7204.21	Scrap of stainless steel, for the purpose of melting	5%	-	-
127.	72.04	Re-rollable scrap	20%	-	18
128.	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	25%	-	-
129.	72.18	Stainless steel slabs	20%	-	-
130.	Any Chapter	Coin blanks imported by a Mint of the Government of India.	Nil	Nil	73
131.	72 or any other Chapter	The horological raw materials specified in List 4	10%	-	19
132.	Any Chapter	Machinery and tools specified in List 5	Nil	-	20
133.	38 or 81	Graphite synthetic or cobalt alloy/metal powder, imported for the manufacture of diamond tools falling under Chapter 82	20%	-	5
134.	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	Nil	Nil	-
135.	84 or 90	Goods specified in List 6, designed for use in the leather industry	5%	Nil	-
136.	84 or any other Chapter	The following goods, when imported upto and inclusive of the 31st day of July, 1998, namely:- (A) Parts of fuel injection equipment (including those in semi-knocked down packs or completely knocked down packs) for manufacture of fuel injection equipment; (B) Parts of fuel injection equipment for providing warranty coverage or after sales service (free of cost or otherwise) to customers by the manufacturer of fuel injection equipment; (C) Parts (other than raw materials) for	20%	-	21

and Rhodium or any one or more of these metals, when imported in exchange of worn-out or damaged spinnerettes exported out of India

141.	84, 85	The following goods, for manufacture of ground power units and air jet starters,- (1) Diesel engines of 2400 rpm; (2) Alternators of 400 Hz, 115/200 V and 2400 rpm; (3) Oil free dry screw compressor.	10%	-	-
142.	84 or any other Chapter	The following goods, namely :- (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 Salboni in West Bengal and at Mysore in Karnataka; (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 Nashik in Maharashtra and the Bank Note Press at Dewas in Madhya Pradesh.	Nil	Nil	-
143.	84 or any other Chapter	The following goods, namely:- (a) Vacuum tube solar collectors, concentrating solar collectors, plastic collectors or stirling engines, for manufacture of solar energy equipments; (b) Linear actuators for tracking systems, Fresnel lenses or sun sensors, for manufacture of concentrating solar collectors.	10%	Nil	-
144.	84 or 85	Spares, supplied with outboard motors for maintenance of such outboard motors	5%	-	26
145.	84 or 85	Parts of outboard motors specified in List 7	Nil	13%	27
146.	84.82	Ball or roller bearings, of bore diameter of more than 60 mm, and parts thereof	10% + Rs.80 per Kg.	-	-
147.	8483.20	Bearing housings, incorporating ball or roller bearings, of bore diameter of more than 60 mm	10% + Rs.80 per Kg.	-	-
148.	85.06	Button cells	10%	-	-
149.	Any	Raw materials or parts, for manufacture of	10%	-	5

	Chapter	button cells			
150.	73, 84 or 85	Agricultural silos	20%	-	-
151.	8543.89	Complete Ozone generators	10%	-	-
152.	8409.91 or 8409.99	All goods other than parts of goods falling under sub-heading Nos. 8407.31, 8407.32, 8407.33, 8407.34 or 8408.20	20%	-	-
153.	84.14	All goods, other than the following, namely:- (1) compressors of a kind for use in airconditioning and refrigeration equipment; (2) parts of compressors specified at (1) above.	20%	-	-
154.	8418.99	All goods, other than parts of goods falling under sub-heading Nos. 8418.10, 8418.21, 8418.22 or 8418.29	20%	-	-
155.	84.21	Catalytic convertors	5%	-	-
156.	Any Chapter	Parts of catalytic convertors, for manufacture of catalytic convertors	5%	-	5
157.	Any Chapter	The following goods for manufacture of catalytic convertors and their parts, namely:- (a) Palladium (b) Rhodium (c) Raw Substrate (ceramic) (d) Raw Substrate (metal) (e) Noble Metal Solution	5%	-	5
158.	8422.90	All goods, other than parts of dish washing machines	20%	-	-
159.	84.48	All goods, other than parts of goods falling under sub-heading No. 8447.20	20%	-	-
160.	8450.90	Parts of goods falling under sub-heading No.8450.20	30%	-	-
161.	8451.90	All goods, other than parts of dry-cleaning machines	20%	-	-
162.	8479.50, 8479.89	Machinery for production of commodities	20%	-	-
163.	84 or any other Chapter	Goods specified in List 8 required for use in a Green House	25%	Nil	28
164.	84 or any other Chapter	Goods specified in List 27 required for setting up crude petroleum refinery	Nil	10%	-
165.	84 or any	The following goods, namely:-	5%	-	29

	other Chapter	(1) Kits required for the conversion of motor-spirit or diesel driven vehicles into Compressed Natural Gas driven vehicles; (2) Parts of the kits specified at (1) above.			
166.	84 or any other Chapter	Goods specified in List 28 required for construction of roads	Nil	Nil	74
167.	84 or any other Chapter	Navigational, communication, air-traffic control and landing equipment and spares for maintenance of such equipment when imported by Airports Authority of India	20%	Nil	30
168.	84 or any other Chapter	Goods specified in List 9 required for the initial setting up of a hotel or for substantial expansion of a hotel	25%	-	31
169.	72, 73, 84, 85 or 90	All goods, for renovation or modernisation of a power generation plant (other than captive power generation plant)	20%	Nil	32
170.	72, 73, 84, 85 or 90	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)	10%	-	33
171.	85	Goods specified in List 29 required for basic telephone service	20%	Nil	75
172.	84, 85 or 90	Goods specified in List 30 required for cellular mobile telephone service	20%	Nil	76
173.	84, 85 or 90	Goods specified in List 31 required for radio paging service	20%	Nil	77
174.	84 or 85	Goods specified in List 32 required for closed user's group 64 KBPS domestic data network via INSAT satellite system in extended C band	20%	Nil	78
175.	84, 85 or any other Chapter	Parts of goods specified at S.No. 171 to 174 above	20%	Nil	5
176.	84, 85 or 90	The machinery or equipment specified in List 10, required for textile industry	10%	-	-
177.	Any Chapter	Parts, for manufacture of the machinery / equipment specified in List 10	10%	-	5
178.	84, 85 or any other Chapter	Goods specified in,- (1) List 11(A) for on-shore or off-shore oil exploration or exploitation (2) List 11(B) for on-shore oil exploration or exploitation	20%	10%	34

(3) List 11(C) for off-shore oil exploration or exploitation

179.	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	35
180.	84 or any other Chapter	Goods specified in List 12 required in connection with petroleum operations undertaken under specified contracts	Nil	Nil	36
181.	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	79
182.	Any Chapter	Goods required for the Hazira - Bijapur - Jagdishpur (H - B - J) Gas Pipeline Project	30%	Nil	37
183.	68, 82 or 84	Moulds (including chases for the manufacture of semi-conductor devices), tools (excluding tungsten carbide micro PCB drills) and dies, for the manufacture of electronic parts	25%	-	38
184.	84, 85 or 90	The goods specified in List 13, for the manufacture of goods falling under heading Nos. 85.41 or 85.42	10%	-	-
185.	29, 30, 34, 37, 38, 39, 69, 84, 85, 90 or 94	(A) Medical equipment (excluding foley balloon catheter) specified in List 14; (B) Parts, for the manufacture of goods at (A) above and spare parts, required for the maintenance of the goods at (A) above.	10% 10%	Nil -	- 39
186.	84.71 or 85.04	Computer peripheral devices and power supply units supplying power under the control of computer system to which they belong, for the manufacture of computer systems to be supplied to a research institution only	Nil	Nil	40
187.	8471.70	Hard disk drive, floppy disk drive, compact disk- read only memory (CD-ROM) drive	5%	-	-
188.	8473.30	Parts (excluding populated printed circuit boards) of the machines of heading No.84.71	10%	-	-
189.	84 or 85	Braille printer or braille embosser or braille display, specially designed for computer systems	Nil	-	-
190.	85, 90 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	Nil	Nil	41

191.	28, 38, 85 or 98	The following goods, namely,- (A) Silicon in all forms, that is, polycrystalline silicon or ingots, for the manufacture of undiffused silicon wafers; (B) Undiffused silicon wafers, for the manufacture of solar cells or solar cell modules; (C) Solar cells and modules for the manufacture of photo-voltaic systems; (D) Photo-voltaic systems for the manufacture of photo-voltaic applications.	5% 10% 20% 30%	- - Nil Nil	5
192.	84,85 or 90	The goods specified in List 15	20%	-	-
193.	28, 29, 84, 85 or 90	The goods specified in List 16, for the manufacture of laser and laser based instrumentation	Nil	Nil	42
194.	84, 85 or 90	The goods specified in List 17	25%	Nil	43
195.	85	(1) Newspaper page transmission and reception facsimile system or equipment; (2) Telephoto transmission and reception system or equipment.	25%	Nil	44
196.	85	CNC Systems	20%	-	-
197.	85 or any other Chapter	Parts of CNC systems	20%		5
198.	85 or 90	Closed Circuit Television system used as Low Vision Aid for visually handicapped persons	10%	-	-
199.	85 or any other Chapter	Photographic, filming, 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	Nil	Nil	45
200.	85	One set of pre-recorded cassettes accompanying books for learning languages and essential complement to such books	Nil	-	-
201.	8522.90	All parts	30%	-	-
202.	85	Compact disc mechanism	30%	-	-
203.	85.24	CD-ROMs containing books of an educational nature	Nil	Nil	-

204.	8525.40	Digital still image video cameras	30%	-	-
205.	85.42	Integrated circuits of CIF value exceeding Rs.1000 per piece	5%	-	-
206.	49 or 85.24	The following goods, namely:- (i) Computer software, and (ii) Document of title conveying the right to use computer software (Computer licence)	Nil	-	-
<p>Explanation.- 'Computer software' means any representation of instructions, data, sound or image, including source code or 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 falling under heading No.84.71, but does not include software required for operation of any machine performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine.</p>					
207.	85.24	Telecom software	30%	-	-
208.	85	Compact Disc-Read Only Memory (CD-ROM)	10%	-	-
209.	85	Floppy diskette	20%	-	-
210.	8540.11	All goods other than colour television picture tubes	20%	-	-
211.	85 or any other Chapter	The wireless apparatus, accessories and parts specified in List 18, imported by a licensed amateur radio operator	20%	Nil	46
212.	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%	-	47
213.	85 or any other Chapter	The following goods, namely:- (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 of an existing caustic soda unit based on membrane cell technology (2) Membranes for replacement of worn out membranes in an industrial plant based on membrane cell technology	10%	-	48

214.	85	Video cassettes and video tapes, of a predominantly educational character	Nil	Nil	49
215.	85	Audio cassettes, if recorded with material from books, newspaper or magazines, for the blind	Nil	Nil	-
216.	85.24	Recorded magnetic tapes, Compact Disc - Read Only Memory (CD-ROMs) and floppy diskettes, imported by the University Grants Commission for use in computers	Nil	Nil	50
217.	85	Deflection components for use in colour monitors for computers	5%	-	-
218.	8540.40	Data or graphic display tubes, colour	5%	-	-
219.	85 or any other Chapter	Goods imported for being tested in specified test centres	Nil	Nil	51
220.	87	Tricycles designed for use by crippled and disabled persons	10%	-	-
221.	Any Chapter	The goods specified in List 19, imported by the Fire Services administered by the Central Government or the Government of any State or the Administration of any Union territory or a local body for fire fighting operations	Nil	Nil	52
222.	88	Aeroplanes, helicopters, simulators of aeroplanes and gliders	Nil	-	-
223.	Any Chapter	Parts of, aeroplanes, gliders, helicopters or simulators of aircraft (excluding rubber tyres and tubes for aeroplanes or gliders)	3%	Nil	53
224.	Any Chapter	Raw materials - (i) for manufacture or servicing of aircraft falling under heading No. 88.02; (ii) for manufacture of parts of aircraft at (i) above.	3%	Nil	54
225.	Any Chapter	The following goods, namely: - (i) Satellites and pay-loads brought into India for launch by Indian launch vehicles from Indian soil into Outer Space; (ii) Ground equipment brought for testing of (i) above	Nil	Nil	72
226.	89	Barges imported along with ships for the more speedy unloading of imported goods and loading of export goods	Nil	Nil	55
227.	Any Chapter	Capital goods and spares thereof, raw materials, parts, material handling equipment and consumables, for repairs of ocean-going	Nil	Nil	56

vessels by a ship repair unit registered with the Director General of Shipping, Government of India

228.	89.01, 89.02, 89.04, 8905.10, 8905.90 or 89.06	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	Nil	57
229.	Any Chapter	Raw materials and parts, for use in the manufacture of goods falling under heading Nos.89.01, 89.02, 89.04, 89.05 (except 8905.20) or 89.06, in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962)	Nil	Nil	58
230.	Any Chapter	Parts, for repair of dredgers	Nil	Nil	-
231.	28, 29, 32, 39, 70 or 90	The following goods, namely:- (A) Goods specified in List 20(A), for the manufacture of telecommunication grade optical fibres or optical fibre cables; (B) Fibre reinforced plastic rods FRP, for the manufacture of telecommunication grade optical fibres or optical fibre cables; (C) Goods specified in List 20(B), for manufacture of telecommunication grade FRP.	10% 20% 5%	- - -	5
232.	90.01	Optical fibre, for the manufacture of telecommunication grade optical fibre cables	25%	-	5
233.	84, 85 or 90	The following goods, imported by an accredited press cameraman:- (i) Photographic cameras; (ii) cinematographic cameras; and (iii) lenses, filters, flash light apparatus and exposure meters required for use with the aforesaid cameras.	Nil	Nil	59
234.	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	60
235.	90 or any other Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof	Nil	Nil	61
236.	90 or any	Goods specified in List 21 for live-stock	25%	-	62

	other Chapter	breeding programmes			
237.	90	Compressed air breathing apparatus, if imported for fire fighting service	Nil	Nil	-
238.	90	Spare parts of hearing aids	10%	-	63
239.	90 or 9804.90	Hearing aid appliances	10%	-	-
240.	90 or any other Chapter	Parts (other than primary cells and primary batteries), for the manufacture of hearing aids including deaf aids	10%	Nil	5
241.	90	External silicone breast prosthesis	10%	-	-
242.	90.22	Linear accelerator with beam energy 15 MeV and above	Nil	-	-
243.	Any Chapter	Hospital Equipment (equipment, apparatus and appliances, including spare parts and accessories thereof, but excluding consumable items) for use in specified hospitals	Nil	Nil	64
244.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment (excluding Foley Balloon Catheters) specified in List 22; (B) Accessories of the medical equipment at (A) above; (C) Parts required for the manufacture of the medical equipment at (A) above and spare parts required for the maintenance of the medical equipment at (A) above.	Nil Nil Nil	Nil Nil Nil	- - 39
245.	90 or any other Chapter	Life saving medical equipment including accessories or spare parts or both of such equipment	Nil	Nil	65
246.	90 or any other Chapter	Parts required for the manufacture, and spare parts required for the maintenance, of medical equipment falling under heading No. 90.18 to 90.21 and sub-heading Nos. 9022.12, 9022.13, 9022.14 or 9022.21	10%	-	39
247.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment specified in List 23; (B) Parts required for the manufacture of medical equipment at (A) above and spare parts required for the maintenance of the medical equipment at (A) above.	Nil Nil	Nil Nil	- 39

248.	90 or any other Chapter	The following goods, namely- (A) Medical equipment specified in List 24; (B) Accessories of the medical equipment at (A) above; (C) Parts required for the manufacture of the medical equipment at (A) above and spare parts required for the maintenance of the medical equipment at (A) above.	Nil Nil Nil	Nil Nil Nil	- - 39
249.	90 or any other Chapter	Goods for Tubal Occlusion specified in List 25	Nil	Nil	-
250.	3506.99, 3901.10, 3902.10, 7220.90, 7304.90, 7306.40 or 7306.90	The following goods for the manufacture of syringes and needles falling under heading No. 90.18, namely:- (1) Adhesive epoxy grade falling under sub-heading No. 3506.99; (2) Low density polyethylene falling under sub-heading No.3901.10; (3) Polypropylene falling under sub-heading No.3902.10; (4) Stainless steel strip falling under sub-heading No.7220.90; (5) Stainless steel capillary tube falling under sub-heading No.7304.90, 7306.40 or 7306.90	10%	- -	5
251.	90 or any other Chapter	Goods specified in List 26 imported by a handicapped or disabled person for his personal use	Nil	Nil	66
252.	91 or 9804.90	Braille watches and Braille one-day alarm clocks	Nil	-	-
253.	91	Parts and cases, of Braille watches, for the manufacture of braille watches	Nil	-	5
254.	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
255.	95	Requisites for games and sports	Nil	Nil	67
256.	95 or any other Chapter	(i) Synthetic tracks and artificial surfaces of heading No.95.06; (ii) Equipment required for installation of (i) above.	Nil	Nil	68

257.	97	Works of art created abroad by Indian artists and sculptors, imported on the return of such artists or sculptors to India	Nil	Nil	-
258.	97.06	Books, being antiques of an age exceeding one hundred years	Nil	-	-
259.	98	Orthopaedic appliances falling under heading No. 90.21, imported by post or air, for personal use	20%	-	-
260.	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) specified in List 2 (B) Other life saving drugs or medicines	Nil Nil	Nil Nil	- 7
261.	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); (v) power transmission projects of 66 KV and above; (vi) other industrial plants or projects.	Nil 20% 20% 20% 20% 20%	Nil Nil 13% Nil 10% 13%	69
262.	98.05	All goods	40%	18%	-
263.	Any Chapter	Used bona fide personal and household effects belonging to a deceased person	Nil	Nil	70
264.	Any Chapter	Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one hundred rupees	Nil	Nil	-
265.	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	71
266.	99	All goods	-	Nil	-