

**NOTIFICATION**  
**No. 20 / 99 - CUSTOMS**

New Delhi, dated the 28th February, 1999  
9 Phalgun, 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.

Provided that nothing contained in this notification shall apply to goods specified against serial Nos. 174, 175, 176, 177, 178 and 179 of the said Table on or after the 1st day of April, 2000.

*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	5%	-	-
2.	1	Grand parent poultry stock and Donkey stallions	25%	-	-
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 and seeds of pulses	5%	Nil	1

6.	0703.10	Onions	Nil	-	-
7.	07.13	Pulses	Nil	-	-
8.	8, 12, 13 or 15 to 21	All goods (excluding alcoholic preparations falling under sub-heading No.2106.90)	25%	-	2
9.	1301.90	Oleopine resin	15%	-	-
10.	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
11.	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	15%	-	-
12.	17.01	Refined sugar including white crystal sugar, and raw sugar	25%	-	-
13.	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	15%	-	-
14.	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%	-	-
15.	22	Wine, for use as sacramental wine	40%	Nil	4
16.	2203.00	All goods	-	Nil	-
17.	22.04, 22.05 or 22.06	All goods	-	Rs. 9 per litre	-
18.	2207.10 or 22.08	All goods (other than Angostura bitters)	-	Nil	-
19.	22.08	Angostura bitters	5%	Nil	-
20.	2309.90	Prawn feed	5%	-	-
21.	23, 28, 29, 30 or 38	Veterinary drugs and other goods specified in List 1	15%	-	-

22.	25	Spodumene ore, Strontium ore or Natural Boron ore	15%	-	-
23.	25.03	Crude or unrefined sulphur	5%	-	-
24.	2620.19	All goods (excluding zinc dross)	15%	-	-
25.	2620.30	All goods (excluding copper mill scale)	15%	-	-
26.	27.01	Coking coal of ash content below 12%	5%	-	-
27.	2707.99	Carbon black feedstock	25%	-	-
28.	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	-	-
29.	27	N-Paraffin imported for use in the manufacture of Linear Alkyl Benzene	20%	-	5
30.	27.10	Naphtha	5%	-	-
31.	27.10 or 2714.90	All goods, for the manufacture of fertilisers	Nil	Nil	5
32.	2711.11	Liquefied natural gas	5%	-	-
33.	2711.11 or 2714.90	All goods, for the purpose of power generation	-	Nil	-
34.	28 or 29	Chemicals, for use in the manufacture of Centchroman	Nil	-	-
35.	2801.20	Iodine for manufacture of Potassium Iodate	-	8%	5
36.	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	15%	-	-
37.	28	Phosphoric acid, for the manufacture of fertilisers	5%	Nil	-
38.	28	Anhydrous ammonia, for the manufacture of	-	Nil	-

fertilisers

39.	28	Zirconium oxide or Yttrium oxide, for the manufacture of raw cubic zirconia	15%	Nil	-
40.	29 or 38	Gibberellic acid	5%	Nil	-
41.	29	DL-2 Aminobutanol, Diethyl Malonate, Triethyl orthoformate, Aceto Butyrolactone, Thymidine	Nil	-	-
42.	29.22	L Lysine, L Lysine mono hydrochloride, DL Methionine or Methionine Hydroxy Analog	15%	-	-
43.	29	7-ACA	25%	-	-
44.	29	Methyl tertiary butyl ether	25%	-	-
45.	29	Codeine Phosphate or Narcotine, imported by Government Opium and Alkaloids Factories	25%	-	-
46.	29, 30, 35, 38 or 39	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
47.	Any Chapter	Raw materials, intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines	Nil	Nil	6
48.	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” 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%	-	-
49.	28, 29 or 30	Formulations or bulk drugs, namely, Ceftaxidime, Cefotaxime, Cisplatin, Melaginina, Measles vaccine, Vinblastine, Vincristine, Alprostadiol, Ceftriaxone, Carbencillin disodium, Estradiol patch,	25%	-	-

Lincomycin HCl, Prostaglandin F2 alpha (PGF2), Salazosulpha pyridine, Sulphadoxine or Sulphamethoxy pyrazine.

*Explanation.-* 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)

50.	28, 29, 30 or 38	The following goods, namely:-  (A) Life saving drugs / medicines including their salts and esters and diagnostic test kits specified in List 2  (B) Bulk drugs used in the manufacture of life saving drugs or medicines at (A) above  (C) Other life saving drugs or medicines	Nil  Nil  Nil	Nil  -  Nil	-  5  7
51.	29	Maltol, if imported for use in the manufacture of Deferiprone	Nil	-	5
52.	30	Homoeopathic medicines	25%	-	-
53.	30	Medicaments containing spirit	-	Nil	-
54.	3102.10	Urea, for use as manure	5%	-	-
55.	31	Kyanite salts, in a form indicative of their use for manurial purpose	5%	-	-
56.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	5%	-	-
57.	31	Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers	5%	-	-
58.	3105.30	Diammonium phosphate, for use as manure or for the production of complex fertilisers	5%	-	-
59.	3104.30	Potassium sulphate containing not more than 52% by weight of K <sub>2</sub> O	5%	-	-
60.	31	Composite fertilisers	5%	-	-
61.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	5%	-	-
62.	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	5%	Nil	8

63.	3301.90	Extracted oleoresins	25%	-	-
64.	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%	-	-
65.	34	Spin finish oil	35%	-	-
66.	35	Hydroxyethyl starch, imported for use in the manufacture of Plasma Volume Expanders	5%	-	5
67.	35	Isolated soya protein	15%	-	-
68.	37	Film strips and film slides for educational purposes	15%	Nil	-
69.	37	Film of a predominantly educational character	15%	Nil	9
70.	37	Microfilms, of printed books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs	15%	Nil	-
71.	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	15%	Nil	-
72.	37	Exposed cinematographic films	15%	Nil	10
73.	37	Colour positive unexposed cinematographic film in jumbo rolls and colour negative unexposed cinematographic film in rolls of 400 feet and 1000 feet	15%	-	-
74.	3701.20 or 3702.20	Instant print film	-	8%	-
75.	37 or 85	Films and video cassettes	15%	Nil	11
76.	38	Lumulus Amebocyte Lysate (LAL) Test Kit	15%	-	-
77.	38	Dipping Oil, Paclobutrazol (Cultar)	15%	-	-
78.	38	Bio-pesticides, based on - (i) Bacillus thuringiensis var. kurstaki (ii) Bacillus thuringiensis var. israelensis (iii) Bacillus sphaericus	5%	-	-
79.	39.20	Subbed polyester base imported for the manufacture of medical or industrial X-ray films and graphic art films	Nil	-	-

80.	39	Dextran, imported for use in the manufacture of Plasma Volume Expanders	5%	-	5
81.	39	Saddle tree	5%	-	-
82.	39 or 74	(i) Alatheon of Chapter 39 (ii) Copper wire of Chapter 74	Nil	Nil	12
83.	39, 48 or any other Chapter	Tags, labels, printed bags, stickers, belts, buttons or hangers, imported by <i>bona fide</i> exporters	Nil	Nil	-
84.	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	15%	-	-
85.	4012.10	Retreaded tyres, of a kind used on aircrafts	3%	-	-
86.	41	Wet blue chrome tanned leather, crust leather, finished leather of all kinds, including splits and sides of the aforesaid	Nil	-	-
87.	47	Wood pulp (excluding rayon grade wood pulp) derived by mechanical or chemical means from any fibrous vegetable material	Nil	-	13
88.	47.07	All goods	-	Nil	-
89.	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	-
90.	48.01	Newsprint, having an ash content by weight not exceeding 8%	5%	Nil	-
91.	48.01	Newsprint, having an ash content by weight exceeding 8%	5%	Nil	-
92.	4802.60	Paper (excluding chrome paper, marbled 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	5%	Nil	-

93.	48.10	Light weight coated paper weighing upto 70 g/m <sup>2</sup> , imported by actual users for printing of magazines	5%	Nil	-
94.	49	Commonwealth and International Reply Coupons and UNESCO Coupons	Nil	Nil	-
95.	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	-	-
96.	49	Printed books (including covers for printed books) and printed manuals (including those in loose-leaf form with binder)	Nil	-	-
97.	49	Cheque forms (including blank travellers cheques)	15%	-	-
98.	49.07	Printed Indian Bank Notes, imported by the Reserve Bank of India	Nil	Nil	-
99.	49.11	Plans, drawings and designs	Nil	-	-
100.	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	-	-
101.	51.01	Raw wool of average fibre diametre 32 microns and above	5%	-	-
102.	5303.10	Raw jute	5%	-	-
103.	5303.90	Jute waste (including yarn waste and garnetted stock)	25%	-	-
104.	53.01	Flax fibre	25%	-	-
105.	54.03	Acetate or cuprommonium filament yarn	25%	-	-
106.	55.02	Acetate tow	25%	-	-
107.	55.02	Viscose tow	25%	-	-
108.	55.04 or 55.07	Viscose staple fibre	25%	-	-
109.	63.02	Cotton terry towels	25%	-	-
110.	64 or any other Chapter	The following goods for use in the leather industry, namely:- (1) Parts, consumables and other items specified in List 3 (A)	25%	-	-



		(2) Other parts, consumables and items specified in List 3 (B)	25%	-	14
111.	70.15	Rough ophthalmic blanks, for manufacture of optical lenses	25%	-	-
112.	70.19	Glass fibre sewing thread and glass fibre filter cloth, for manufacture of goods intended for pollution control purposes	-	5%	15
113.	71	Industrial diamonds, whether natural or synthetic, in dust or in powder form	25%	-	-
114.	71	(i) Raw pearls, other than cultured pearls; (ii) Rubies, emeralds and sapphires, unset and imported uncut; (iii) Rough diamonds; (iv) Current coins of the Government of India	Nil	Nil	-
115.	71	Raw cultured pearls (including admixtures of pearls containing raw real pearls and cultured pearls)	Nil	-	-
116.	71	Rough semi-precious stones	Nil	-	-
117.	71	Ash and residues containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	15%	-	-
118.	71	Foreign currency coins when imported into India by a Scheduled bank	Nil	Nil	16
119.	71.04	Rough synthetic stones	15%	-	-
120.	72	Hot rolled stainless steel coils	25%	-	-
121.	72	Tin mill black plate (TMBP) coils, for the manufacture of tin plates only	25%	-	-
122.	72.01	Pig iron	15%	-	-
123.	7202.60	Ferro-nickel	5%	-	-
124.	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%	-	-
125.	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
126.	72.06	Ingots	25%	-	-

127.	72.07	Billets, blooms and slabs containing by weight less than 0.6 per cent. of carbon	25%	-	-
128.	7204.21	Scrap of stainless steel, for the purpose of melting	5%	-	-
129.	72.04	Re-rollable scrap	25%	-	18
130.	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%	-	-
131.	72.18	Stainless steel slabs	25%	-	-
132.	Any Chapter	Coin blanks imported by a Mint of the Government of India	Nil	Nil	74
133.	72 or any other Chapter	The horological raw materials specified in List 4	15%	-	19
134.	72 or 73	All goods required for the manufacture of machines falling under Chapters 84 or 85	25%	-	5 and 40
135.	76.02	Aluminium waste and scrap	15%	-	-
136.	Any Chapter	Machinery and tools specified in List 5	5%	-	20
137.	38 or 81	Graphite synthetic or cobalt alloy/metal powder, imported for the manufacture of diamond tools falling under Chapter 82	25%	-	5
138.	84 or 90	Goods specified in List 6, designed for use in the leather industry	5%	Nil	-
139.	84 or any other Chapter	The following goods, when imported upto and inclusive of the 31st day of March, 1999, 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 manufacture of goods specified at (A) above.	15%	-	21
140.	Any	The following goods, namely:-	5%	10%	22

Chapter

(i) Wind operated electricity generators upto 30 KW and wind operated battery chargers upto 30 KW

(ii) Parts of wind operated electricity generators, for manufacture of wind operated electricity generators, namely:-

- (a) Special bearings, (b) Gear box, (c) Yaw components, (d) Sensors, (e) Brake hydraulics, (f) Flexible coupling, (g) Brake calipers, (h) Wind turbine controllers, (i) Parts of the goods specified at (a) to (h) above.

(iii) Blades for rotor of wind operated electricity generators, for manufacture of wind operated electricity generators

(iv) Parts and raw materials for manufacture of blades for rotor of wind operated electricity generators

141.	Any Chapter	Goods required for,- (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new capacity with non - ODS technology. <i>Explanation:</i> "Goods" , for the purpose of this exemption means goods which are designed exclusively for non-ODS technology.	Nil	Nil	23
142.	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 fertiliser plant; and (B) spare parts, other raw materials (including semi finished material) or consumables stores, essential for maintenance of the fertiliser plant mentioned above.	5%	10%	24
143.	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 spinnerettes exported out of India	25%	-	25
144.	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	15%	-	-
145.	84 or any	The following goods, namely :-	Nil	Nil	-

	other Chapter	(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			
146.	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	15%	Nil	-
147.	84 or 85	Spares, supplied with outboard motors for maintenance of such outboard motors	5%	-	26
148.	84 or 85	Parts of outboard motors specified in List 7	Nil	-	27
149.	84.82	Ball or roller bearings, of bore diameter of more than 60 mm., and parts thereof	15% + Rs.80 per Kg.	-	-
150.	8483.20	Bearing housings, incorporating ball or roller bearings, of bore diameter of more than 60 mm.	15% + Rs.80 per Kg.	-	-
151.	85.06	Button cells	15%	-	-
152.	Any Chapter	Raw materials or parts, for manufacture of button cells	15%	-	5
153.	73, 84 or 85	Agricultural silos	25%	-	-
154.	8543.89	Complete Ozone generators	15%	-	-
155.	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	25%	-	-
156.	84.14	All goods, other than the following, namely:- (1) compressors of a kind for use in	25%	-	-

		airconditioning and refrigeration equipment; (2) parts of compressors specified at (1) above			
157.	8418.99	All goods, other than parts of goods falling under sub-heading Nos. 8418.10, 8418.21, 8418.22 or 8418.29	25%	-	-
158.	84.21	Catalytic convertors	5%	-	-
159.	Any Chapter	Parts of catalytic convertors, for manufacture of catalytic convertors	5%	-	5
160.	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
161.	8422.90	All goods, other than parts of dish washing machines	25%	-	-
162.	84.48	All goods, other than parts of goods falling under sub-heading No. 8447.20	25%	-	-
163.	8450.90	Parts of goods falling under sub-heading No.8450.20	35%	-	-
164.	8451.90	All goods, other than parts of dry-cleaning machines	25%	-	-
165.	8479.50, 8479.89	Machinery for production of commodities	25%	-	-
166.	84 or any other Chapter	Goods specified in List 8 required for use in a Green House	25%	-	28
167.	84 or any other Chapter	Goods specified in List 26 required for setting up crude petroleum refinery	5%	10%	-
168.	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 vehicles; (2) Parts of the kits specified at (1) above	5%	-	29
169.	84 or any other Chapter	Goods specified in List 27 required for construction of roads	Nil	Nil	75
170.	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	25%	-	30

171.	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
172.	72, 73, 84, 85 or 90	All goods, for renovation or modernisation of a power generation plant (other than captive power generation plant)	5%	16%	32
173.	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)	5%	16%	33
174.	85	Goods specified in List 28 required for basic telephone service	5%	16%	76
175.	84, 85 or 90	Goods specified in List 29 required for cellular mobile telephone service	5%	16%	77
176.	84, 85 or 90	Goods specified in List 30 required for radio paging service	5%	16%	78
177.	84 or 85	Goods specified in List 31 required for closed user's group 64 KBPS domestic data network via INSAT satellite system in extended C band	5%	16%	79
178.	84, 85 or 90	Goods specified in List 32 required for Public Mobile Radio Trunked Service (PMRTS)	5%	16%	52
179.	84, 85 or any other Chapter	Parts of goods specified at S.No. 174 to 178 above	5%	16%	5
180.	84, 85 or 90	The machinery or equipment specified in List 10, required for textile industry	15%	-	-
181.	Any Chapter	Parts, for manufacture of the machinery / equipment specified in List 10	15%	-	5
182.	84, 85 or any other Chapter	Goods specified in List 11 required in connection with petroleum operations undertaken under petroleum exploration licenses granted by the Government of India to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis	Nil	Nil	34
183.	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
184.	84 or any other Chapter	Goods specified in List 11 required in connection with petroleum operations undertaken under specified contracts	Nil	Nil	36

185.	84 or any other Chapter	Goods specified in List 11 required in connection with petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy	Nil	Nil	80
186.	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
187.	84, 85 or 90	The goods specified in List 12, for the manufacture of goods falling under heading Nos. 85.41 or 85.42	15%	-	-
188.	29, 30, 34, 37, 38, 39, 69, 84, 85, 90 or 94	(A) Medical equipment (excluding foley balloon catheter) specified in List 13; (B) Parts, for the manufacture of goods at (A) above and spare parts, required for the maintenance of the goods at (A) above.	15%	-	-
189.	8472.90	Automatic teller machines	25%	-	-
190.	8473.10	Printed circuit assemblies of word processing machines	25%	-	-
191.	8473.40	Printed circuit assemblies for automatic teller machines	25%	-	-
192.	8473.30	Microprocessors for automatic data processing machines of heading No. 84.71, other than mother boards	5%	-	-
193.	8473.30	Parts (excluding populated printed circuit boards) of the machines of heading No. 84.71	5%	-	-
194.	84 or 85	Braille printer or braille embosser or braille display, specially designed for computer systems	Nil	-	-
195.	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
196.	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;	5%	-	5
			15%	-	

		(C) Solar cells and modules for the manufacture of photo-voltaic systems;	25%	Nil	
		(D) Photo-voltaic systems for the manufacture of photo-voltaic applications	35%	Nil	
197.	84, 85 or 90	The goods specified in List 14	15%	-	-
198.	28, 29, 84, 85 or 90	The goods specified in List 15, for the manufacture of laser and laser based instrumentation	Nil	Nil	42
199.	84, 85 or 90	The goods specified in List 16	5%	-	43
200.	85	(1) Newspaper page transmission and reception facsimile system or equipment; (2) Telephoto transmission and reception system or equipment	5%	-	44
201.	85	CNC Systems	25%	-	-
202.	85 or any other Chapter	Parts of CNC systems	25%	-	5
203.	85 or 90	Closed Circuit Television system used as Low Vision Aid for visually handicapped persons	15%	-	-
204.	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
205.	85	One set of pre-recorded cassettes accompanying books for learning languages and essential complement to such books	Nil	-	-
206.	8522.90	All parts	35%	-	-
207.	85	Compact disc mechanism; tape deck mechanism	25%	-	-
208.	8517.80	Electrical apparatus for Line telephony or Line telegraphy, other than set top boxes which have a communication function	25%	-	-
209.	8518.29	Loudspeakers, without housing, having a frequency range of 300 Hz to 3, 4 KHz with a diameter of not exceeding 50 mm for telecommunication use, other than cone type	25%	-	-
210.	8518.30	Line telephone handsets	25%	-	-



211.	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; (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.	20%	-	-
212.	8522.90	Printed circuit assemblies for telephone answering machines	25%	-	-
213.	8527.90	Portable receivers for calling, alerting or paging	25%	-	-
214.	8529.10	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	20%	-	-
215.	8529.90	Parts of - (i) transmission apparatus other than apparatus for radio-broadcasting or television transmission apparatus incorporating reception apparatus; (ii) digital still image video cameras; or (iii) portable receivers for calling, alerting or paging.	20%	-	-
216.	8531.80	Flat panel displays of a kind used in automatic data processing machines and telecommunication apparatus	25%	-	-
217.	8531.90	Parts of indicator panels incorporating Liquid Crystal Devices or Light Emitting Diodes	25%	-	-
218.	8536.50	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	25%	-	-
219.	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	25%	-	-
220.	8536.50	Electromechanical snap-action switches for	25%	-	-

a current not exceeding 11 amperes,  
switches of contact rating less than 5  
amperes at voltage not exceeding 250 volts

221.	8536.69	Plugs and sockets for co-axial cables and printed circuits	25%	-	-
222.	8536.90	Connection and contact elements for wires and cables	25%	-	-
223.	8536.90	Wafer probers	15%	-	-
224.	8538.90	Printed circuit assemblies for the following goods of heading No. 85.36, namely:- (1) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); (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 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	25%	-	-
225.	8543.89	Electrical machines with translation or dictionary functions	25%	-	-
226.	8543.90	Printed circuit assemblies for - (i) proximity cards and tags; (ii) electrical machines with translation or dictionary functions.	25%	-	-
227.	8544.41 or 8544.49	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications	25%	-	-
228.	8544.51	Electric conductors, for a voltage exceeding 80 V, but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications	25%	-	-
229.	85.24	CD-ROMs containing books of an educational	Nil	Nil	-

		nature, journals, periodicals (magazines) or newspapers			
230.	8525.40	Digital still image video cameras	25%	-	-
231.	49 or 85.24	The following goods, namely:- (i) Information Technology software, and (ii) Document of title conveying the right to use Information Technology software.  Explanation.- "Information 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.	Nil	-	-
232.	85	Compact Disc-Read Only Memory (CD-ROM)	5%	-	-
233.	85	Floppy diskette	20%	-	-
234.	8540.11	All goods other than colour television picture tubes	25%	-	-
235.	85 or any other Chapter	The wireless apparatus, accessories and parts specified in List 17, imported by a licensed amateur radio operator	5%	-	46
236.	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
237.	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 by using membrane cell technology, of an existing caustic soda unit . (2) Membranes for replacement of worn out membranes in an industrial plant based on membrane cell technology	15%	-	48
238.	85	Video cassettes and video tapes, of a predominantly educational character	Nil	Nil	49
239.	85	Audio cassettes, if recorded with material from books, newspaper or magazines, for the blind	Nil	Nil	-

240.	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
241.	85	Deflection components for use in colour monitors for computers	5%	-	-
242.	85 or any other Chapter	Goods imported for being tested in specified test centres	Nil	Nil	51
243.	87	Tricycles designed for use by crippled and disabled persons	15%	-	-
244.	88	Aeroplanes, helicopters, simulators of aeroplanes and gliders	Nil	-	-
245.	Any Chapter	Parts of aeroplanes, gliders, helicopters or simulators of aircraft (excluding rubber tyres and tubes for aeroplanes or gliders)	3%	Nil	53
246.	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
247.	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	73
248.	89	Barges imported along with ships for the more speedy unloading of imported goods and loading of export goods	Nil	Nil	55
249.	Any Chapter	Capital goods and spares thereof, raw materials, 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	Nil	Nil	56
250.	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
251.	Any	Raw materials and parts, for use in the	Nil	Nil	58

	Chapter	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)			
252.	Any Chapter	Parts, for repair of dredgers	Nil	Nil	-
253.	28, 29, 32, 39, 70 or 90	The following goods, namely:-  (A) Goods specified in List 18, 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 19, for manufacture of telecommunication grade FRP.	15%	-	5
254.	70 or 90	Preform of Silica for the manufacture of telecommunication grade optical fibres or optical fibre cables.	25%	-	5
255.	90.01	Optical fibre, for the manufacture of telecommunication grade optical fibre cables	25%	-	5
256.	9013.80	Liquid crystal devices	15%	-	-
257.	9013.90	Parts and accessories of Liquid crystal devices	15%	-	-
258.	9017.10 or 9017.20	Drafting or drawing machines	20%	-	-
259.	90.22	X-Ray Baggage Inspection Systems and parts thereof	Nil	-	37
260.	9027.90	Parts and accessories of products of heading 90.27, other than for gas or smoke analysis apparatus and microtomes	20%	-	-
261.	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
262.	84, 85 or 90	The following goods, imported by an accredited journalist:- (i) Personal computers including lap top	Nil	Nil	60

personal computers;  
(ii) typewriters; and  
(iii) fax machines.

263.	90 or any other Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof	Nil	Nil	61
264.	90 or any other Chapter	Goods specified in List 20 for live-stock breeding programmes	25%	-	62
265.	90	Spare parts of hearing aids	15%	-	63
266.	90 or 9804.90	Hearing aid appliances	15%	-	-
267.	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
268.	90	External silicone breast prosthesis	15%	-	-
269.	90.22	Linear accelerator with beam energy 15 MeV and above	Nil	-	-
270.	Any Chapter	Hospital Equipment (equipment, apparatus and appliances, including spare parts and accessories thereof, but excluding consumable items) for use in specified hospitals	Nil	-	64
271.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment (excluding Foley Balloon Catheters) specified in List 21;  (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	- - 39
272.	90 or any other Chapter	Life saving medical equipment including accessories or spare parts or both of such equipment	Nil	-	65
273.	90 or any other Chapter	Parts required for the manufacture, and spare parts required for the maintenance, of medical equipment falling under heading Nos. 90.18 to 90.21 and sub-heading Nos. 9022.12, 9022.13, 9022.14 or 9022.21	15%	-	39
274.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment specified in List 22;	Nil	-	-

		(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	39
275.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment specified in List 23; (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	- - -	- - 39
276.	90 or any other Chapter	Goods for Tubal Occlusion specified in List 24	Nil	Nil	-
277.	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 Nos. 7304.90, 7306.40 or 7306.90	15%	-	5
278.	90 or any other Chapter	Goods specified in List 25 imported by a handicapped or disabled person for his personal use	Nil	Nil	66
279.	91 or 9804.90	Braille watches and Braille one-day alarm clocks	Nil	-	-
280.	91	Parts and cases, of Braille watches, for the manufacture of braille watches	Nil	-	5
281.	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
282.	95	Requisites for games and sports	Nil	Nil	67
283.	95 or any other Chapter	(i) Synthetic tracks and artificial surfaces of heading No.95.06; (ii) Equipment required for installation of (i)	Nil	Nil	68

above

284.	Any Chapter	The following goods for laying synthetic tracks and artificial surfaces of heading No.95.06, namely :- (1) Asphalt resurfacer; (2) Acrylic resurfacer; (3) Cushion coat; (4) Acrylic colour concentrate; and (5) Acrylic marking paint	Nil	Nil	69
285.	97	Works of art created abroad by Indian artists and sculptors, imported on the return of such artists or sculptors to India	Nil	Nil	-
286.	97.06	Books, being antiques of an age exceeding one hundred years	Nil	-	-
287.	98	Orthopaedic appliances falling under heading No. 90.21, imported by post or air, for personal use	25%	-	-
288.	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.	5% 5% 25% 5%	10% 16% 16% 16%	70
289.	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
290.	98.05	All goods	40%	16%	-
291.	Any Chapter	Used bona fide personal and household effects belonging to a deceased person	Nil	Nil	71
292.	Any Chapter	Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one hundred rupees	Nil	Nil	-
293.	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	72



294.	56.01. 96.06 or 96.07	Fastners and poly wadding materials	Nil	Nil	81
295.	99	All goods	-	Nil	-
296.	Any Chapter	Artificial Plasma	5%	Nil	-

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