

**NOTIFICATION**  
**No. 22 / 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 3 A of the Customs Tariff Act, 1975 (51 of 1975), the Central Government having regard to the maximum sales tax, local tax or any other charges for the time being leviable on the like goods on their sale or purchase in India, hereby specifies the rates of special additional duty as indicated in column (3) in the Table below in respect of goods, when imported into India, specified in corresponding entry in column (2) of the said Table and falling within the First Schedule to the said Customs Tariff Act :

Provided that in respect of the goods specified against S. Nos. 2, 3 and 4 of the said Table, Nil rate shall be subject to the conditions, if any, subject to which the goods are exempt either partially or wholly from the duty of customs leviable thereon which is specified in the First Schedule to the said Customs Tariff Act.

**TABLE**

S. No.	Description of goods	Rate of special additional duty
(1)	(2)	(3)
1.	Goods falling under heading No. 98.03 of the said First Schedule which in terms of the Baggage Rules, 1998, are - (i) passed free of duty; or (ii) exempt from the whole of the duty of customs leviable thereon which is specified in the said First Schedule.	Nil
2.	Gold and silver,- (i) including ornaments ( but excluding ornaments studded with stones or pearls), imported into India or taken delivery by an eligible passenger in terms of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), Nos. 171/94-Customs and 172/94-Customs, both dated the 30th September, 1994; (ii) imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 117/94-Customs, dated the 27th April, 1994; or (iii) imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 80/97-Customs, dated the 21st October, 1997.	Nil
3.	All goods falling under the said First Schedule, which are exempt from - (a) the whole of the duty of customs leviable thereon under the said First Schedule; and (b) the whole of the additional duty of customs leviable thereon under sub-section (1) of section (3) of the said Customs Tariff Act.	Nil
4.	All goods falling under the said First Schedule -  (a) in the case of which Free rates of duty of customs are specified in column (4) or column (5), as the case may be, of the said First Schedule, and  (b) which are exempt from the whole of the additional duty of customs leviable thereon under sub-section (1) of section (3) of the said Customs Tariff Act or on which no amount of said additional duty of customs is payable for any reason.	Nil
5.	All goods falling under the said First Schedule, which are imported for sale as	Nil

such, other than by way of high seas sale and the importer at the time of importation or at the time of clearances of warehoused goods for home consumption under the provisions of section 68 of the Customs Act, 1962 (No. 52 of 1962), as the case may be, makes a specific declaration to that effect in the bill of entry in the manner specified below :

Provided that the rate specified herein shall not apply if the importer sells the said imported goods from a place located in an area where no tax is chargeable on sale or purchase of goods.

“ Declaration

I / We hereby declare that the goods of description ----- imported under Bill of Entry No.--- dated ----- are for sales purpose only. I / we also declare that sale of said goods will not be effected from a place located in an area where no tax is chargeable on sale or purchase of goods. In case the said goods are disposed of in any manner in contravention of the conditions specified in notification No. 20/99-Customs, dated the 28th February, 1999, without prejudice to any other action that may be taken under any law for the time being in force, I / we undertake to pay the special additional duty of customs of Rs. ----- , which is leviable on these goods, but for exemption contained in the said notification.

sd/-  
(Date and stamp).”

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| 6. | All goods falling within the said First Schedule and imported in terms of any of the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), subject to the conditions, if any, specified in the said notifications in relation to such goods:<br>(i) 79/95-Customs, dated 31st March, 1995<br>(ii) 80/95-Customs, dated 31st March, 1995<br>(iii) 104/95-Customs, dated 30th May, 1995<br>(iv) 110/95-Customs, dated 5th June, 1995<br>(v) 111/95-Customs, dated 5th June, 1995<br>(vi) 148/95-Customs, dated 19th September, 1995<br>(vii) 149/95-Customs, dated 19th September, 1995<br>(viii) 28/97-Customs, dated 1st April, 1997<br>(ix) 29/97-Customs, dated 1st April, 1997<br>(x) 31/97-Customs, dated 1st April, 1997 | Nil |
| 7. | All goods falling under the said First Schedule and imported in terms of Notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 34/97-Customs, dated the 7th April, 1997.  | Nil |
| 8. | Goods specified against S. No. 167 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue) No. -20/99-Customs, dated the 28th February, 1999, subject to the conditions, if any, specified in the annexure to that notification in relation to such goods.  | Nil |
| 9. | Goods specified against S. Nos. 174 to 179 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 20/99-Customs, dated the 28th February, 1999, subject to the conditions, if any, specified in the annexure to that notification in relation to such goods.  | Nil |

10.	Goods specified against S. No. 288 in items (i), (ii) and (iv) in corresponding entries in column (3) of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 20/99-Customs, dated the 28th February, 1999, subject to the conditions specified, if any, in the annexure to that notification in relation to such goods.	Nil
11.	All goods falling under heading / sub-heading Nos. 2301.20 , 25.10, 2814.10, 2814.20, 3102.21, 3105.20, 3105.51, 3105.59, 3105.60, 3105.90, 44.01, 44.02, 44.03 or 52.01 of the said First Schedule.	Nil
12.	Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock, falling under Chapter 1 of the said First Schedule.	Nil
13.	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, falling under Chapters 6, 7, 8 or 12 of the said First Schedule.	Nil
14.	Vegetable oils of edible grade, falling under Chapter 15 of the First Schedule to the Customs Tariff Act, imported for the manufacture of oil commonly known as "vanaspati", provided the importer follows the procedures set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	Nil
15.	Prawn feed, falling under sub-heading No. 2309.90 of the said First Schedule.	Nil
16.	Crude or unrefined sulphur, falling under heading No. 25.03 of the said First Schedule.	Nil
17.	All goods falling under sub-heading No. 2709.00 of the said First Schedule.	Nil
18.	Naphtha, falling under heading No. 27.10 of the said First Schedule .	Nil
19.	Phosphoric acid, falling under Chapter 28 of the said First Schedule, for the manufacture of fertilisers.	Nil
20.	Gibberellic acid, falling under Chapter 28 of the said First Schedule.	Nil
21.	Kyanite salts, falling under Chapter 31 of the said First Schedule, in a form indicative of their use for manurial purpose.	Nil
22.	Muriate of potash, falling under Chapter 31 of the said First Schedule , for use as manure or for the production of complex fertilisers.	Nil
23.	Ammonium phosphate or ammonium nitro-phosphate, falling under Chapter 31 of the said First Schedule, for use as manure or for the production of complex fertilisers.	Nil
24.	Composite fertilisers falling under Chapter 31 of the said First Schedule.	Nil
25.	Potassium Nitrate, in a form indicative of its use for manurial purpose, falling under Chapter 31 of the said First Schedule.	Nil
26.	Urea, falling under sub-heading No. 3102.10 of the said First Schedule, for use as manure.	Nil

27.	Potassium sulphate containing not more than 52% by weight of K <sub>2</sub> O, falling under sub-heading No. 3104.30 of the said First Schedule.	Nil
28.	Diammonium phosphate, falling under sub-heading No. 3105.30 of the said First Schedule, for use as manure or for the production of complex fertilisers.	Nil
29.	Silver Powder suspension, falling under Chapters 32 or 71 of the said First Schedule.	Nil
30.	Silicone resin and silicone rubber, falling under Chapter 39 of the said First Schedule.	Nil
31.	Subbed Polyester base falling under heading No. 39.20 of the said First Schedule and imported for the manufacture of medical or industrial X-ray films and graphic art films.	Nil
32.	Newsprint falling under sub-heading No. 4801.00 of the said First Schedule.	Nil
33.	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, falling under sub-heading No. 4802.60 of the said First Schedule.	Nil
34.	Lightweight coated paper weighing upto 70 g/m <sup>2</sup> , falling under heading No. 48.10 of the said First Schedule and imported by actual users for printing of magazines.	Nil
35.	Raw jute falling under sub-heading No.5303.10 of the said First Schedule.	Nil
36.	Artificial plasma, falling under any Chapter of the said First Schedule.	Nil
37.	All goods (other than those specified against S. Nos. 1 to 36 above) falling under the said First Schedule.	4% <i>ad valorem</i>

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