

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) (hereinafter referred to as the Customs Tariff Act), 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 (4) of the Table below in respect of goods, when imported into India, specified in corresponding entry in column (3) of the said Table and falling within the Chapter, heading No. or sub-heading No. of the First Schedule to the Customs Tariff Act as are specified in the corresponding entry in column (2) of the said Table :

Provided that in respect of the goods specified against S. Nos. 24, 25, 26, 31 and 32 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 Customs Tariff Act.

Table

S. No.	Chapter or heading No. or sub-heading No.	Description of goods	Standard rate
(1)	(2)	(3)	(4)
1.	1	Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock	Nil
2.	6, 7, 8 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	Nil
3.	15	Vegetable oil of edible grade imported for manufacturing as under :- (a) Vegetable oil (other than coconut oil and palm oil and its fractions) of edible grade with free fatty acid content of at least 0.5% imported for the manufacture of vegetable oil commonly known as "Vanaspati" or for refining; or (b) Crude palm oil and its fractions, of edible grade with free fatty acid content of at least 2% imported for the manufacture of hydrogenated vegetable oil commonly known as "Vanaspati"	Nil
4.	2309.90	Prawn feed	Nil

(1)	(2)	(3)	(4)
5.	25.03	Crude or unrefined sulphur	Nil
6.	27.09, 27.10, 27.11, 27.12, 27.13, 27.14 or 27.15	All goods	Nil
7.	28	Phosphoric acid for the manufacture of fertilizers	Nil
8.	28	Gibberellic acid	Nil
9.	31	Kyanite salts, in a form indicative of their use for manurial purpose.	Nil
10.	31	Muriate of potash for use as manure or for the production of complex fertilizers	Nil
11.	31	Ammonium phosphate or ammonium nitro-phosphate for use as manure or for the production of complex fertilizers	Nil
12.	31	Composite fertilisers	Nil
13.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	Nil
14.	3102.10	Urea for use as manure	Nil
15.	3104.30	Potassium sulphate containing not more than 52% by weight of K ₂ O	Nil
16.	3105.30	Diammonium phosphate for use as manure or for the production of complex fertilisers	Nil
17.	32 or 71	Silver Powder suspension	Nil
18.	39	Silicone resin and silicone rubber	Nil
19.	39.20	Subbed Polyester base for the manufacture of medical or industrial X-ray films and graphic art films	Nil

(1)	(2)	(3)	(4)
20.	4801.00	Newsprint	Nil
21.	48.10	Lightweight coated paper weighing upto 70 g/m ² imported by actual users for printing of magazines	Nil
22.	10.01, 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	All goods	Nil
23.	5303.10	Raw jute	Nil
24.	71	Gold and silver 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	Nil
25.	71	Gold and silver 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, dated 30th September, 1994 and 172/94-Customs, dated the 30 th September, 1994	Nil
26.	71	Gold and silver 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
27.	84 or any other Chapter	All goods specified against S. No. 204 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2000 -Customs, dated the 1st March, 2000, subject to the conditions, if any, specified in the annexure to that notification in relation to such goods	Nil
28.	84 or 85	All goods specified against S. Nos. 212 to 218 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 16/2000 - Customs, dated the 1st March, 2000, subject to the conditions, if any, specified in the annexure to that notification in relation to	Nil

(1)	(2)	(3)	(4)
		such goods	
29.	98.01	All goods specified against S. No. 337 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. 16/2000-Customs, dated the 1st March, 2000, subject to the conditions, if any, specified in the annexure to that notification in relation to such goods.	Nil
30.	98.03	All goods 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 First Schedule	Nil
31.	Any Chapter	All goods which are exempt from - (a) the whole of the duty of customs leviable thereon under the First Schedule; and (b) the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act.	Nil
32.	Any Chapter	All goods (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 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 Customs Tariff Act or on which no amount of said additional duty of customs is payable for any reason.	Nil
33.	Any Chapter	All goods 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: (i) 79/95-Customs, dated the 31st March, 1995 (ii) 80/95-Customs, dated the 31st March, 1995 (iii) 104/95-Customs, dated the 30th May, 1995 (iv) 110/95-Customs, dated the 5th June, 1995 (v) 111/95-Customs, dated the 5th June, 1995 (vi) 148/95-Customs, dated the 19th September, 1995 (vii) 149/95-Customs, dated the 19th September, 1995 (viii) 28/97-Customs, dated the 1st April, 1997 (ix) 29/97-Customs, dated the 1st April, 1997 (x) 31/97-Customs, dated the 1st April, 1997	Nil

(1)	(2)	(3)	(4)
34.	Any Chapter	All goods 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
35.	Any Chapter	Artificial plasma	Nil
36.	Any Chapter	All goods, other than those specified against S. Nos. 1 to 35 above	4% <i>ad valorem</i>

(T. R. Rustagi)
Joint Secretary to the Government of India

F.No .334/ 1/2000-TRU