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) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, -

I. in the Table, -

(1) S. No. 3A and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(2) S. No. 4 and the entries relating thereto shall be omitted;

(3) (a) for S. No. 6 and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“6.”</td>
<td>0306</td>
<td>Live Vannamei shrimp (<em>Litopenaeus vannamei</em>)</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>6A.</td>
<td>0306</td>
<td>Live Black tiger shrimp (<em>Penaeus monodon</em>)</td>
<td>10%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>6B.</td>
<td>0306 19 00</td>
<td>Frozen Krill</td>
<td>15%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>6C.</td>
<td>0307 32 00</td>
<td>Frozen Mussels</td>
<td>15%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>6D.</td>
<td>0307 43 20</td>
<td>Frozen Squids</td>
<td>15%</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(b) S. Nos. 6, 6A, 6C, 6D and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(4) S. Nos. 12, 13, 14 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(5) (a) for S. No. 15 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“15.”</td>
<td>0511 10 00</td>
<td>Bovine Semen</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(b) S. No. 15 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(6) S. No. 22 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(7) S. No. 26 and the entries relating thereto shall be omitted;
(8) S. No. 27 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(9) S. No. 28 and the entries relating thereto shall be omitted;

(10) S. Nos. 29, 30 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(11) S. No. 31 and the entries relating thereto shall be omitted;

(12) S. No. 33 and the entries relating thereto shall be omitted;

(13) S. Nos. 34, 35, 37, 39, 41, 42, 43, 45 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(14) S. No. 48 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(15) S. No. 50 and the entries relating thereto shall be omitted;

(16) (a) against S. No. 51, in column (4), for the entry, the entry “5\%” shall be substituted;

(b) S. No. 51 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(17) S. No. 52 and the entries relating thereto shall be omitted;

(18) S. No. 55 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(19) after S. No. 80 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;80A.&quot;</td>
<td>1518</td>
<td>Algal Oil for manufacturing of aquatic feed</td>
<td>15%</td>
<td>-</td>
<td>&quot;9&quot;</td>
</tr>
</tbody>
</table>

(20) S. No. 82 and the entries relating thereto shall be omitted;

(21) S. No. 91 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(22) (a) after S. No. 91 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;91A.&quot;</td>
<td>1801 00 00</td>
<td>Cocoa beans, whole or broken, raw or roasted</td>
<td>15%</td>
<td>-</td>
<td>&quot;7&quot;</td>
</tr>
</tbody>
</table>

(b) S. No. 91A and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(23) S. No. 96 and the entries relating thereto shall be omitted;

(24) S. No. 97 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(25) against S. No. 100, for the entry in column (2), the entry “2008 93 00, 2202 99” shall be substituted;

(26) S. Nos. 106, 117 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;

(27) S. Nos. 119A, 120, 121 and the entries relating thereto shall be omitted with effect from the 1\textsuperscript{st} day of May, 2022;
(28) S. No. 122 and the entries relating thereto shall be omitted;

(29) S. No. 123 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(30) S. No. 124 and the entries relating thereto shall be omitted;

(31) S. No. 127 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(32) S. Nos. 129, 130 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(33) against S. No. 132, in column (3),-

(a) in clause (A), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after 31st March, 2023.”;

(b) clause (B) shall be omitted;

(34) S. Nos. 134, 135, 136, 137, 138 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(35) S. Nos. 142, 143, 144, 146, 147, 147A and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(36) after S. No. 147A and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“147B. 2710 19</td>
<td>Fuel oil</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>147C. 2710 19</td>
<td>Straight run fuel oil</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>147D. 2710 19</td>
<td>Low sulphur wax residue</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>147E. 2710 19</td>
<td>Vacuum residue, Slurry</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>147F. 2710 19</td>
<td>Vacuum gas oil</td>
<td>2.5%</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

(37) S. No. 151 and the entries relating thereto shall be omitted;

(38) S. No. 154 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(39) S. Nos. 156, 157, 157A and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(40) S. Nos. 159, 161 and the entries relating thereto shall be omitted;

(41) against S. No. 166, in column (2), for the entries, the entries “28, 29, 30 or 38” shall be substituted;

(42) after S. No. 166 and the entries relating thereto, the following S. No. and the entries shall be inserted with effect from the 1st day of April, 2024, namely:-
(1)  (2)  (3)  (4)  (5)  (6)
```
"166A. 28, 29 or 30 Bulk drugs used in the manufacture of:
   (i) Poliomyelitis Vaccine (Inactivated and live) 5% - 9
   (ii) Monocomponent insulins 5% - 9"
```

(43) against S. No. 167, in column (3),-
   (a) clause (C) and the entries relating thereto shall be omitted;
   (b) after clause (C) so omitted, the following clause and entries relating thereto shall be inserted, which shall remain in force till the 31st day of March, 2024, namely:-

(3)  (4)  (5)  (6)
```
"(D) Bulk drugs used in the manufacture of:
   (i) Poliomyelitis Vaccine (Inactivated and live) Nil - 9
   (ii) Monocomponent insulins Nil - 9"
```

(44) after S. No. 167 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)  (2)  (3)  (4)  (5)  (6)
```
"167A. 30 or 9804 Drugs or medicines used for treatment of rare diseases Nil - 112"
```

(45) (a) against S. No. 169, in column (2), after the entry “2823 00 10”, the entry “2837 11 00” shall be inserted;
   (b) S. No. 169 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(46) S. No. 171 and the entries relating thereto shall be omitted;
(47) S. No. 173 and the entries relating thereto shall be omitted;
(48) S. No. 174 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;
(49) S. No. 175 and the entries relating thereto shall be omitted;
(50) S. No. 178 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;
(51) S. No. 180 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;
(52) S. No. 182 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;
(53) S. No. 185 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;
(54) S. No. 187 and the entries relating thereto shall be omitted;
(55) S. No. 192 and the entries relating thereto shall be omitted;
S. Nos. 193, 194, 195, 196, 197, 198, 199 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

against S. No. 200, in column (4), for the entry, the entry “2.5%” shall be substituted;

S. Nos. 200, 201, 202A and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(a) after S. No. 204 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“204A.</td>
<td>2915 21 00</td>
<td>Acetic Acid</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(b) S. No. 204A and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

S. Nos. 206, 207, 208, 210, 211 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

S. Nos. 215, 216, 216A and the entries relating thereto shall be omitted;

S. No. 219 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

S. No. 224 and the entries relating thereto shall be omitted;

S. Nos. 231, 232 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

S. Nos. 233, 234, 235, 236 and the entries relating thereto shall be omitted;

S. No. 240 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

S. Nos. 241, 242, 248 and the entries relating thereto shall be omitted;

S. Nos. 250, 251 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

against S. No. 257, in column (6), for the entry, the entries “9 and 108” shall be substituted;

after S. No. 257 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“257A.</td>
<td>39, 48 or any other Chapter</td>
<td>The following goods, when imported by bonafide exporters for use in the manufacture of handicraft items for export, namely:-</td>
<td>Nil</td>
<td>-</td>
<td>9 and 108</td>
</tr>
<tr>
<td>(a)</td>
<td>back of photo frames, fittings for photo frame / box</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>motifs for attachment on export products</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td>decorative paper for lamp shade</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td>prints for photo frames</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td>hardware brass and metal fittings for furniture</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f)</td>
<td>handles/ blades for cutlery</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>257B.</td>
<td>39, 48 or any other Chapter</td>
<td>The following goods, when imported by bona fide exporters for use in the manufacture of textile or leather garments for export, namely:</td>
<td>Nil</td>
<td>-</td>
<td>9 and 108</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>(g)</td>
<td>inlay cards, sensors, stickers, poly bags, alarm tags, alarm chips, security chips</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(h)</td>
<td>zipper, zipper head, fasteners, pullers, sliders, end stoppers, eyelets, hooks, eyes, rivets, studs, buttons, magnet buttons, buckles, fusible emboider prints, sequins, metal chain, dog hook, ‘D’ ring, ‘O’ ring, bridge fitting, metal frame / bag frame, metal letters /interior plate/logo</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i)</td>
<td>faucet / lotion pump for dispensers of plastic/stainless steel/metal</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>257C.</th>
<th>39, 48 or any other Chapter</th>
<th>The following goods, when imported by bona fide exporters for use in the manufacture of leather or synthetic footwear, or other leather products, for export, namely:</th>
<th>Nil</th>
<th>-</th>
<th>9 and 108”</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>buckles, “D” Rings and “O” Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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<td>---</td>
<td>---</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>buttons and snap fasteners, zip fasteners</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>locks including magnetic locks</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>metal handles, handle fittings, handle holder, metal frames, dog hooks, logos of all types, ring binders, key hooks, key rings, key holders, push clip, chains, pullers, parts of pullers, hinges and magnetic snaps</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>loop rivets and loop oval</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f</td>
<td>packaging boxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>g</td>
<td>saddle tree</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>h</td>
<td>fittings, snaps of metals or alloys</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i</td>
<td>metal fittings, embellishments, webbing of any material for making harness and saddler items</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>j</td>
<td>stirrup of any material and stirrup bars used for making saddle tree</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>k</td>
<td>artificial fur and alarm tag</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>l</td>
<td>magnets for use in leather goods</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>m</td>
<td>micropak labels</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>n</td>
<td>wet blue chrome tanned leather</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(71) S. No. 262 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(72) S. No. 268 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(73) S. No. 277 and the entries relating thereto shall be omitted;

(74) S. No. 281 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(75) S. No. 288 and the entries relating thereto shall be omitted;

(76) against S. No. 289, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(77) against S. No. 292, in column (4), for the entry “Nil” at both places, the entry “2.5%” shall be substituted;

(78) S. No. 293 and the entries relating thereto shall be omitted;

(79) S. Nos. 306, 307, 308, 309, 310, 314, 316, 317, 318, 320, 321, 323 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(80) S. No. 324 and the entries relating thereto shall be omitted;

(81) S. Nos. 327, 328 and the entries relating thereto shall be omitted;

(82) S. No. 332 and the entries relating thereto shall be omitted;

(83) S. No. 338 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(84) S. No. 342 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May,
(85) S. No. 343 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(86) for S. No. 344 and the entries relating thereto, the following S. No. and entries shall be substituted with effect from the 1st day of May, 2022, namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“344.”</td>
<td>71</td>
<td>Rubies, emeralds and sapphires, unset and imported uncut</td>
<td>0.5%</td>
<td>-</td>
<td>“-”;</td>
</tr>
</tbody>
</table>

(87) after S. No. 345 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“345A.”</td>
<td>7102 21, 7102 31 00</td>
<td>Simply Sawn Diamonds</td>
<td>Nil</td>
<td>-</td>
<td>110”;</td>
</tr>
</tbody>
</table>

(88) against S. Nos. 349, 350 and 351 in column (4), for the entry, the entry “5%” shall respectively be substituted;

(89) S. No. 364 and the entries relating thereto shall be omitted with effect from the 1st day of May 2022;

(90) S. Nos. 366, 367 and the entries relating thereto shall be omitted with effect from the 1st day of May 2022;

(91) against S. No. 368, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

(92) S. No. 369 and the entries relating thereto shall be omitted;

(93) after S. No. 376A and the entries relating thereto, the following S. No. and entries shall be inserted with effect from the 1st day of May, 2022, namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“376AA.”</td>
<td>7226 11 00</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>“-”;</td>
</tr>
</tbody>
</table>

(94) S. Nos. 382, 383, 384, 385 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(95) S. Nos. 390A, 391 and the entries relating thereto shall be omitted with effect from the 1st day of May 2022;

(96) (a) after S. No. 391 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“391A.”</td>
<td>7226 11 00</td>
<td>All goods</td>
<td>5%</td>
<td>-</td>
<td>“-”;</td>
</tr>
</tbody>
</table>
The following goods, namely:

(i) Unwrought cadmium powders 5% - -
(ii) Cadmium wrought 5% - -
(iii) Waste and scrap 5% - -

(b) S. No. 391A and the entries relating thereto shall be omitted with effect from the 1st May, 2022;

(97) against S. Nos. 393, 394 and 395, in column (3), the following proviso shall respectively be inserted at the end, namely:

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

(98) against S. No. 396, in column (3), the following proviso shall be inserted at the end, namely:

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2022.”;

(99) against S. Nos. 397, 399 and 400, in column (3), the following proviso shall respectively be inserted at the end, namely:

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

(100) S. No. 402 and the entries relating thereto shall be omitted;

(101) against S. No. 403, in column (3), the following proviso shall be inserted at the end, namely:

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

(102) for S. No. 404 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:

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<table>
<thead>
<tr>
<th>(1)</th>
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<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“404.</td>
<td>27,31,38,39,73,82,84,85,87,89 or 90.</td>
<td>Goods specified in column (3) of List 33 when imported by a specified person, in relation with petroleum operations or coal bed methane operations undertaken under:</td>
<td>NIL</td>
<td>5%</td>
<td>48”</td>
</tr>
</tbody>
</table>
(c) the Marginal Field Policy (MFP)
(d) the Coal Bed Methane Policy
(e) the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)

Explanation.- - For the purposes of this notification, a specified person is a licensee, lessee, contractor or sub-contractor, as defined below:-

(i) ‘licensee’ means a person authorised to prospect for mineral oils (which include petroleum and natural gas) in pursuance of a petroleum exploration license granted under the Petroleum and Natural Gas Rules, 1959 made under the provisions of the Oilfields (Regulation and Development) Act, 1948 (53 of 1948)
(ii) ‘lessee’ means a person authorised to mine oils (which include petroleum and natural gas) in pursuance of a petroleum mining lease granted under the Petroleum and Natural Gas Rules, 1959 made under the provisions of the Oilfields (Regulation and Development) Act, 1948 (53 of 1948)
(iii) ‘contractor’ means a company (Indian or foreign) or a consortium of companies with which the Central
Government has entered into an agreement in connection with petroleum operations (consisting of prospecting for or extraction or production of mineral oils) to be undertaken by such company or consortium

(iv) ‘sub-contractor’ means a person engaged by licensee/lessee or contractor for the purpose of conducting petroleum operations on behalf of such licensee/lessee or contractor, as the case maybe

(103) against S. No. 405, in column (3), the following provisos shall be inserted at the end, namely:-

“Provided that nothing contained in clauses (1) and (3) shall have effect after the 31st March, 2022;

Provided further that nothing contained in clauses (2), (4) and (5) shall have effect after the 31st March, 2023.”;

(104) against S. Nos. 406, 407, 408 and 409, in column (3), the following proviso shall respectively be inserted at the end, namely: -

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

(105) against S. Nos. 410, 413 and 414, in column (3), the following proviso shall respectively be inserted at the end, namely: -

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2022.”;

(106) S. Nos. 424, 425 and the entries relating thereto shall be omitted;

(107) against S. No. 430, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

(108) S. No. 431 and the entries relating thereto shall be omitted;

(109) against S. No. 432, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this entry shall have effect after the 31st March, 2023.”;

(110) against S. No. 433, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March,
against S. No. 434, in column (3), the following proviso shall be inserted at the end, namely:
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

against S. No. 436, in column (3), the following proviso shall be inserted at the end, namely:
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

against S. Nos. 439 and 440, in column (3), the following proviso shall respectively be inserted at the end, namely:
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

against S. No. 442, in column (4), for the entry, the entry “7.5%” shall be substituted;

S. No. 443 and the entries relating thereto shall be omitted;

against S. Nos. 444 and 445, in column (3), the following proviso shall respectively be inserted at the end, namely:
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

against S. No. 448, in column (3), the following proviso shall be inserted at the end, namely:
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

S. No. 448B and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

S. No. 449 and the entries relating thereto shall be omitted;

S. No. 450 and the entries relating thereto shall be omitted;

after S. No. 451A and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

<p>| | | | | |</p>
<table>
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</tr>
</thead>
<tbody>
<tr>
<td>“451B.”</td>
<td>8419</td>
<td>Coffee roasting, brewing or vending machines for use in the manufacture or processing of coffee</td>
<td>7.5%</td>
<td>-</td>
</tr>
</tbody>
</table>

S. Nos. 452, 452A and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

against S. Nos. 455, 458 and 460, in column (3), the following proviso shall respectively be inserted at the end, namely:
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

for S. No. 461 and the entries relating thereto, the following S. No. and entries shall be substituted with effect from the 1st day of April, 2022, namely:
(125) after S. No. 464 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;464A.</td>
<td>7325 10 00,</td>
<td>The following goods for use in the manufacture of</td>
<td>7.5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>8477 90 00,</td>
<td>plastic processing machineries (tariff items</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8483 40 00</td>
<td>8477 10 00, 8477 20 00, 8477 30 00):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(i) S. G. Ingot Castings (7325 10 00)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) Linear Motion Guides (8477 90 00)</td>
<td>5%</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) Ball Screws (8483 40 00)</td>
<td>5%</td>
<td>-</td>
<td>9&quot;</td>
</tr>
</tbody>
</table>

(126) S. No. 466 and the entries relating thereto shall be omitted;

(127) against S. Nos. 469 and 470, in column (3), the following proviso shall respectively be inserted at the end, namely: -

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

(128) against S. No. 479, in column (3), the following proviso shall be inserted in the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2024.”;

(129) S. Nos. 481, 481A and the entries relating thereto shall be omitted;

(130) S. No. 485 and the entries relating thereto shall be omitted;

(131) S. Nos. 487, 488, 489 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(132) S. Nos. 492, 493 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(133) (a) against S. No. 494, in column (2), for the entries “9030 31 00, 9030 90 10” shall be substituted with effect from the 1st day of April, 2022;

(b) S. No. 494 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(134) S. No. 496 and the entries relating thereto shall be omitted;

(135) S. No. 501 and the entries relating thereto shall be omitted;

(136) S. Nos. 505, 506, 507, 508 and the entries relating thereto shall be omitted;
(137) against S. No. 513, in column (3), –

(a) in clause (a), sub-clauses (ii), (iii) and (iv) shall be omitted;

(b) the following proviso shall be inserted at the end, namely: –

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;

(138) for S. No. 525 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: –

<table>
<thead>
<tr>
<th>(1)</th>
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<th>(4)</th>
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<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“525.”</td>
<td>8702 or 8704</td>
<td>Electrically operated vehicles, if imported, -</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub-assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, contactor, brake system, electric compressor, whether or not individually pre-assembled, with, –

(a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis

(b) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis

(2) in a form other than (1) above,-

<p>| | | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>15%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Explanation. – For the removal of doubts, the exemption contained in the items (1)(a) and (1)(b) of this entry shall be available, even if one or more of the components, parts or sub-assemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8702 or 8704 of the Customs Tariff Act, 1975 as per the general rules of interpretation.”;

(139) for S. No. 526A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -
<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
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<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“526A.</td>
<td>8703</td>
<td>Electrically operated vehicles, if imported,-</td>
<td>-</td>
<td>-</td>
<td>“;</td>
</tr>
<tr>
<td>(1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub-assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, contactor, brake system, electric compressor, whether or not individually pre-assembled, with, –</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis</td>
<td>15%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis</td>
<td>30%</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>(2) in a form other than (1) above,-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) with a CIF value more than US $40,000</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) other than (a) above</td>
<td>60%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Explanation. – For the removal of doubts, the exemption contained in items (1)(a) and (1)(b) of this entry shall be available, even if one or more of the components, parts or sub-assemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8703 of the Customs Tariff Act, 1975 as per the general rules of interpretation.”;

(140) for S. No 531A and the entries relating thereto, the following S. No. and entries shall be substituted, namely :-

<table>
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<tr>
<th>(1)</th>
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<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“531A.</td>
<td>8711</td>
<td>Electrically operated vehicles, if imported,-</td>
<td>-</td>
<td>-</td>
<td>“;</td>
</tr>
<tr>
<td>(1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub-assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, brake system,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
whether or not individually pre-assembled, with, –

(a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis

(b) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis

(2) in a form other than (1) above

**Explanation.** – For the removal of doubts, the exemption contained in the items (1)(a) and (1)(b) of this entry shall be available, even if one or more of the components, parts or sub-assemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8711 of the Customs Tariff Act, 1975 as per the general rules of interpretation.”;

(141) S. No. 541 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(142) S. No. 547 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(143) S. No. 552 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(144) S. No. 554 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(145) S. Nos. 556, 557 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(146) for S. No. 563 and the entries relating thereto, the following S. No. and entries shall be substituted with effect from the 1st day of May, 2022, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>“563.</td>
<td>9019 10 20, 9022 90 10 or 9022 90 30</td>
<td>Goods required for medical, surgical, dental or veterinary use</td>
<td>5%</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Explanation.** – For the purposes of this entry, the term “Goods” refers to medical instruments or appliances required for medical, surgical, dental or veterinary use only and do not refer to parts and spares thereof.
(147) against S. No. 563A, –

(a) in column (2), for the entries, the entries “9018 90 99 or 9022 (except 9022 90 10 or 9022 90 30)” shall be substituted with effect from the 1st day of May, 2022;

(b) in column (3), for the entry, the following entry shall be substituted with effect from the 1st day of April, 2022, namely:

“All goods, other than the following, -

(i) X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90);

(ii) The following goods for use in manufacture of goods mentioned at (i) above, namely:

(a) Static User Interface (9018 90 99);

(b) X-Ray Diagnostic Table (9022 90 40);

(c) Vertical Bucky (9022 90 90);

(d) X-Ray Tube Suspension (9022 90 90);

(e) High Frequency X-Ray Generator (>25KHz, <500 mA) (9022 14 10);

(f) X-Ray Grid (9022 90 90);

(g) Multi Leaf Collimator/ Iris (9022 29 00 or 9022 90 90).”;

(148) against S. No. 564, in column (3), for the entry, the following entry shall be substituted with effect from 1st day of April, 2022, namely:

“All raw materials, parts or accessories for use in manufacture of goods falling under headings 9018, 9019, 9020, 9021, or 9022, other than the following goods for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90), namely:

(a) Static User Interface (9018 90 99);

(b) X-Ray Diagnostic Table (9022 90 40);

(c) Vertical Bucky (9022 90 90);

(d) X-Ray Tube Suspension (9022 90 90);

(e) High Frequency X-Ray Generator (>25KHz, <500 mA) (9022 14 10);

(f) X-Ray Grid (9022 90 90);

(g) Multi Leaf Collimator/ Iris (9022 29 00 or 9022 90 90).”;

(149) S. Nos. 564A, 564B, 564C and the entries relating thereto shall be omitted with effect from the 1st day of April, 2022

(150) S. No. 584 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2022;

(151) S. Nos 588, 589, 590 and the entries relating thereto shall be omitted;

(152) against S. No. 591, -

(a) in column (2), for the entry, the entry “9503 00 91” shall be substituted with effect from the 1st day of May, 2022;

(b) in column (4), for the entry, the entry “25%” shall be substituted;

(153) against S. No. 594, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2023.”;
(154) S. No. 594A and the entries relating thereunto shall be omitted with effect from the 1st day of May 2022;

(155) for S. No 597 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

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<th>(1)</th>
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<th>(3)</th>
<th>(4)</th>
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<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>“597.</strong></td>
<td>9801</td>
<td>Goods required for, -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(i) coal mining projects</td>
<td>Nil</td>
<td>-</td>
<td>111</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ii) iron ore pellet plants/projects and iron ore beneficiation plants/projects</td>
<td>2.5%</td>
<td>-</td>
<td>111</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iii) power generation projects including gas turbine power projects (excluding captive power plants set up by projects engaged in activities other than in power generation)</td>
<td>5%</td>
<td>-</td>
<td>111</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(iv) barge mounted power plants</td>
<td>5%</td>
<td>-</td>
<td>111</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(v) power transmission, sub-transmission or distribution projects</td>
<td>5%</td>
<td>-</td>
<td>111&quot;;</td>
</tr>
</tbody>
</table>

Provided that nothing contained in this S. No. shall have effect after the 30th September, 2023.

(156) against S. Nos. 598 and 599, -

(a) in column (3), the following proviso shall respectively be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30th September, 2023.”;

(b) in column (6), for the entry, the entries “95 and 111” shall be substituted;

(157) for S. No 600 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
<th>(6)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>“600.</strong></td>
<td>9801</td>
<td>Goods required for, -</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(a) Project for LNG Regasification Plant</td>
<td>5%</td>
<td>-</td>
<td>111</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(b) Aerial passenger ropeway project</td>
<td>5%</td>
<td>-</td>
<td>111;</td>
</tr>
</tbody>
</table>

Provided that nothing contained in this S. No. shall have effect after the 30th September, 2023.
(158) against S. No. 601, -
(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30th September, 2023.”;

(b) in column (6), the entry “111” shall be inserted;

(159) against S. No. 602, -
(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30th September, 2023.”;

(b) in column (6), for the entry, the entries “96 and 111” shall be substituted;

(160) against S. No. 603, -
(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30th September, 2023.”;

(b) in column (6), the entry “111” shall be inserted;

(161) against S. No. 604, -
(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30th September, 2023.”;

(b) in column (6), for the entry, the entries “97 and 111” shall be substituted;

(162) against S. No. 605, -
(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30th September, 2023.”;

(b) in column (6), for the entry, the entries “98 and 111” shall be substituted;

(163) against S. No. 606, -
(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30th September, 2023.”;

(b) in column (6), the entry “111” shall be inserted;

II. (a) the first proviso after the Table shall be omitted;
(b) in the second proviso, the word “further” shall be omitted;

III. after the second proviso, in the Explanation, after clause (III), the following clause shall be inserted, namely:-

“(IV) Under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, it is hereby specified that the conditional exemptions granted under the S. Nos. of the Table to the notification, as are specified in column (2) of the Table below, for which the period of validity is not specified otherwise, shall unless varied or rescinded, be valid upto the date mentioned in the corresponding entry in column (3) of the said Table below.
Table 2

<table>
<thead>
<tr>
<th>S. No.</th>
<th>S. Nos in the Table to this notification</th>
<th>Date up to which valid</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>

IV. in the ANNEXURE, -

(i) Condition No. 14 shall be omitted;

(ii) in Condition No. 16, for the words “Duchenne Muscular Atrophy” at both places, the words “Duchenne Muscular Dystrophy” shall be substituted;

(iii) Condition Nos. 17, 19, 21, 28, 32, 33, 34 and 36 shall be omitted;

(iv) for Condition No. 48 and the entries relating thereto, the following Condition and entries shall be substituted, namely:

**48.** If, -

(a) the importer is a licensee or lessee or contractor, he shall produce to the concerned Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, a document evidencing that he falls in the category of a specified person and give an undertaking to pay duty, fine or penalty that becomes payable, if any of the Conditions of this notification are not complied with;

(b) the importer is a sub-contractor, he produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, a certificate issued by a senior official who is authorised by the Board of Directors to issue such a certificate, of the concerned licensee or lessee or contractor certifying that the goods are intended for specified purpose along with an undertaking from such licensee or lessee or contractor and the sub-contractor, as the case may be, liable to pay duty, fine or penalty that becomes payable, if any of the Conditions of this notification are not complied with;

(c) the importer or any specified person (transferor), seeks to transfer the goods to any other specified person (transferee),-

(i) the transferor shall give an intimation to the concerned Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, about such transfer and get himself discharged in respect of the goods so transferred;

(ii) the transferee shall give an undertaking to comply with the Conditions of this notification, as if he is the importer of these goods.

(iii) where the transferee is a sub-contractor, the lessee or the lesser or the licensee or the contractor of such sub-contractor, as the case may be, shall
also give an additional undertaking to make himself liable to pay duty, fine or penalty in case the sub-contractor fails to comply with the Conditions of this notification;

(d) the goods so imported are sought to be disposed after their use in unserviceable form or as scrap, the importer or the transferee, as the case may be, shall dispose of these goods, through MSTC, or any other Government agency, notified by the Central Government for this purpose, by paying a duty at the rate of 7.5% of the transaction value of such goods.

Explanation.- For the purposes of this Condition, goods imported on or before the 1st day of February, 2022, claiming concessional rate of duty, either under this Condition or any preceding exemption for such goods, are to be disposed off on or after 2nd day of February, 2022, may be disposed off in accordance with clause (d) of this Condition.;

(v) Condition Nos. 61, 73, 92, 93 and 94 shall be omitted;

(vi) for Condition No. 108 and the entries relating thereto, the following Condition and entries shall be substituted, namely: -

<table>
<thead>
<tr>
<th>Condition No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>108.</td>
<td>If the items manufactured using the imported goods are exported by the importer within six months of the date of the import of the said imported goods.</td>
</tr>
</tbody>
</table>

(vii) after Condition No. 109, the following Condition Nos. shall be inserted, namely: -

<table>
<thead>
<tr>
<th>Condition No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>110.</td>
<td>If the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate issued under Kimberley Process Certification Scheme (KPCS) certifying that the imported goods are diamonds, not further worked than simply sawn.</td>
</tr>
<tr>
<td>111.</td>
<td>If the goods have been imported against contracts registered on or before 30th September, 2022 with the appropriate Custom House in compliance with the Project Imports Regulations, 1986.</td>
</tr>
</tbody>
</table>
| 112.          | If the goods are imported by, –
|               | (a) a Centre of Excellence listed in List 35; or
|               | (b) any person or institution on recommendation of any Centre of Excellence listed in List 35, certifying that the person (by name) for whom the drugs or medicines are being imported, is suffering from a rare disease (to be specified by name) and requires these drugs or medicines for the treatment of said rare disease. |

(viii) for List 1 and the entries relating thereto, the following list and entries shall be substituted, namely: -

<table>
<thead>
<tr>
<th>List 1 (See S. No. 104 of the Table)</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Acid Sodium Carbonate (Sodium bicarbonate)</td>
<td></td>
</tr>
<tr>
<td>(2) Batter</td>
<td></td>
</tr>
<tr>
<td>(3) Breadcrumbs</td>
<td></td>
</tr>
<tr>
<td>(4) Citric Acid</td>
<td></td>
</tr>
<tr>
<td>(5) Flavouring extracts, and sauces</td>
<td></td>
</tr>
<tr>
<td>(6) Flavouring Oil</td>
<td></td>
</tr>
<tr>
<td>(7) Food Colours</td>
<td></td>
</tr>
<tr>
<td>(8) Food Enzymes</td>
<td></td>
</tr>
</tbody>
</table>
(9) Food Grade Phosphates
(10) Food Marinates
(11) Food Tenderizers
(12) Natural Edible Gum
(13) OTR Fresh Fish Bags (Oxygen Permeable)
(14) Polypropylene box as per buyer’s requirements
(15) RFID label to tag on carton or box
(16) Seasoning Salts/acids such as sodium carbonate, potassium hydrogen tartrate
(17) Sodium Citrate
(18) Solid board box as per buyer’s requirements
(19) Sorbitol
(20) Starch (Wheat/non-wheat)/Pre-gelatinized Starch"

(ix) in List 3, -

(i) item numbers 3, 7, 8, 12, 22, 25, 27, 28, 30, 33, 38, 39, 43, 44, 49, 50, 53, 54, 61, 62, 68, 70, 80, 86, 88, 93, 97, 99, 102, 107, 109, 110, 115, 117, 121 and the entries relating thereto shall be omitted;

(ii) item number 95 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2023;

(iii) after item number 122 and the entries relating thereto, the following entries shall be inserted with effect from the 2nd February, 2022, namely:

"(123) Diagnostic Agent for detection of Hepatitis B antigen
(124) Diagnostic kits for detection of HIV antibodies
(125) Enzyme linked immune absorbent assay kits Elisa kits.”;

(x) in List 4, item numbers 1, 3, 4, 7, 8, 9, 13, 17, 18, 19, 26, 27, 28, 29, 30, 32, 37, 42, 45, 46, 50, 51, 58, 60, 61, 63, 71, 72, 73, 74, 76, 77, 78, 81, 89, 91, 98, 99, 110 and the entries relating thereto shall be omitted;

(xi) List 7 shall be omitted;

(xii) in List 10, item numbers 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 18, 19 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2022;

(xiii) in List 11, in item number 4, sub-item numbers (b), (c), (e), (f) and the entries relating thereto shall be omitted with effect from the 1st day of April, 2022;

(xiv) in List 13, item numbers 3, 5, 7, 8, 10, 17, 22, 23, 24, 25, 26 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2022;

(xv) Lists 17, 18 and 23 shall be omitted;

(xvi) in List 25, item numbers 1, 3 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2022;

(xvii) for List 33 and the entries relating thereto, the following List and entries shall be substituted, namely:-
**List 33 (See S. No. 404 of the Table)**

<table>
<thead>
<tr>
<th>S. No</th>
<th>Heading/Tariff Item</th>
<th>Description</th>
</tr>
</thead>
</table>
| 1. | 7304 | i. Premium/Chrome Casing pipes and Tubing’s along with accessories, connections, crossovers, couplings  
   ii. Sub-sea pipelines including weight coating and wrapping-API 5L (American Petroleum Institute) Line Pipe complying requirement of Annexure-J and Annexure-H of API list |
| 2. | 8207 | Drilling bits for earth boring and rock drilling tools |
| 3. | 8413 or 8414 | Equipment like water injection, Gas turbine, sub-surface pumps and all type of Compressor for process and production platforms and sub-surface pumps and sucker rod pumps, High pressure Valves |
| 4. | 8430 | Oil and Gas Rigs (Onshore) Petroleum and Gas well Drilling Machinery and Equipment/Units for specialised services for Offshore and Onshore petroleum operations |
| 5. | 8475 | High Temp Valve |
| 6. | 85311090 | Fire prevention signalling apparatus |
| 7. | 87053000 | Fire fighting vehicles |
| 8. | 8905 | i. Oil and Gas Rigs (Offshore), Process and Production Platforms and Marine Vessels and Barges  
   ii. Equipment for Oil and Gas Rigs and Specialised Services, Light Vessels, dredges, floating cranes and other vessels, the navigability of which is subsidiary to their main function; floating docs; Floating and submersible drilling or production platforms – Mooring ropes, Chains, Shackles, Coupling Marines hoses and connected equipment |
| 9. | 8906 90 00 | Life Boats, Survival craft, Life craft, Vessel for Pollution control |
| 10. | 8907 | Oil tanker to be used for oil storage and connected equipment, other floating structures (for example rafts, tanks, coffer dams, Llanding stages, buoys and beacons) |
| 11. | 9015 | Geological and Geophysical Equipment, Logging Units, Survey Vessel required for petroleum operations |
| 12. | 90200000 | Breathing appliances and gas masks |
| 13. | 90301000 | Fire and gas detection equipment including H₂S monitoring equipment |
| 14. | 2710  
3811  
3824  
3905  
3104 20 00 | Oilfield chemicals namely Potassium Formate, Hollow Glass Sphere Grade-IV, Aqueous Film Forming Foam 6% US Mil., Glutaraldehyde, Hydroxymethyl Phosphonium Sulphate, Ammonium Persulphate, Demulsifier Low Temperature, Potassium Chloride, Partially Hydrolysed Poly Acrylamide, Xanthum Gum polymer and Oil and Gas wells specific Cement Additives |
| 15. | 73, 84, 85, 87, 89 and 90 | Spares and accessories for the parts specified at S. No. 3, 4, 7, 8, 9, 10, 11 and 13.

";
(xviii) after List 34 and the entries relating thereto, the following list and entries shall be inserted, namely:

“List 35 (See S. No. 167A of the Table)

(1) AIIMS, New Delhi
(2) Centre for Human Genetics, Bengaluru
(3) Institute of Post Graduate Medical Education and Research, Kolkata
(4) King Edward Memorial Hospital, Mumbai
(5) Maulana Azad Medical College, New Delhi
(6) Nizam Institute of Medical Sciences, Secundarabad
(7) PGIMR, Chandigarh
(8) Sanjay Gandhi Post Graduate Institute of Medical Science, Lucknow.”;

2. Save as otherwise provided, this notification shall come into force on 2nd February, 2022.

[F. No.334/01/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

Note: The principal notification No. 50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide number G.S.R. 785(E), dated the 30th June, 2017 and was last amended vide notification No. 55/2021-Customs, dated the 29th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), vide number G.S.R. 904 (E), dated the 29th December, 2021.