

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 3A 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. 30, 31, 32, 42 and 43 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.	07.13	Pulses	Nil
4.	15	All goods specified against S. No. 31 and 32 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/2001 -Customs, dated the 1st March, 2001, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
5.	15	Crude Vegetable oil of edible grade falling under heading No. 15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14 or 15.15	Nil

6.	2309.90	Prawn feed	Nil
		<p><i>Explanation.-</i> For the removal of doubt, “prawn feed” means goods-</p> <p>(i) which are capable of being used as prawn feed, as such without any addition or alteration thereto; and</p> <p>(ii) in which the proportion of vitamin pre-mixes or vitamins, by weight, shall not exceed the standard input output norms (SION) for prawn feed as contained in Public Notice No. 19 (RE-88)/1997-2002, dated 24th June, 1998 of the Government of India in the Ministry of Commerce and Industry.</p>	
7.	25.03	Crude or unrefined sulphur	Nil
8.	27.09, 27.10, 27.11, 27.12, 27.13, 27.14 or 27.15	All goods	Nil
9.	28	Phosphoric acid for the manufacture of fertilizers	Nil
10.	29	Codeine Phosphate or Narcotics, imported by Government Opium and Alkaloid Factories	Nil
11.	29 or 38	Gibberellic acid	Nil
12.	31	Kyanite salts, in a form indicative of their use for manurial purpose	Nil
13.	31	Muriate of potash for use as manure or for the production of complex fertilizers	Nil
14.	31	Ammonium phosphate or ammonium nitro-phosphate for use as manure or for the production of complex fertilizers	Nil
15.	31	Composite fertilizers	Nil
16.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	Nil

17.	3102.10	Urea for use as manure	Nil
18.	3104.30	Potassium sulphate containing not more than 52% by weight of K ₂ O	Nil
19.	3105.30	Diammonium phosphate for use as manure or for the production of complex fertilizers	Nil
20.	32 or 71	Silver Powder suspension	Nil
21.	39	Silicone resin and silicone rubber	Nil
22.	39.20	Subbed Polyester base for the manufacture of medical or industrial X-ray films and graphic art films	Nil
23.	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
24.	4801.00	Newsprint	Nil
25.	48.10	Lightweight coated paper weighing upto 70 g/m ² , imported by actual users for printing of magazines	Nil
26.	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

27.	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
28.	5303.10	Raw jute	Nil
29.	71	The following goods, namely:- (i) Raw pearls, other than cultured pearls; (ii) Rubies, emeralds and sapphires, unset and imported uncut; (iii) Rough diamonds; (iv) Raw cultured pearls (including admixtures of pearls containing raw real pearls and cultured pearls) (v) Rough semi-precious stones	Nil
30.	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
31.	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), No. 171/94-Customs, dated 30th September, 1994 and No. 172/94-Customs, dated the 30 th September, 1994	Nil
32.	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
33.	84 or 85	Parts of outboard motors, specified against S. No. 207 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/2001 - Customs, dated the 1st March, 2001, subject to the conditions, specified in the Annexure to that notification in relation to such goods	Nil

34.	84 or 85	All goods specified against S. Nos. 238 to 244 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/2001 -Customs, dated the 1st March, 2001, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
35.	84 or any other Chapter	Goods specified against S. No. 213 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/2001 -Customs, dated the 1st March, 2001	Nil
36.	88	Aeroplanes, helicopters, simulators of aeroplanes and gliders	Nil
37.	89.01, 89.02, 89.04, 8905.10 or 8905.90	All goods (excluding vessels and other floating structures as are imported for breaking up), specified against S. No. 322 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/2001- Customs, dated the 1st March, 2000, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
38.	90.22	Linear accelerator with beam energy 15 MeV and above	Nil
39.	98.01	All goods specified in items (i), (ii) and (iv) in column (3) against S. No. 368 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/2001-Customs, dated the 1st March, 2000	Nil
40.	98.03	All goods imported by a passenger or a member of a crew as baggage in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 136/90- Customs, dated the 20th March, 1990, or No. 137/90-Customs, dated the 20th March, 1990	Nil

41.	Any Chapter	Goods specified against S. No. 347 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/2001-Customs, dated the 1st March, 2001	Nil
42.	Any Chapter	<p>All goods which are exempt from –</p> <p>(a) the whole of the duty of customs leviable thereon under the First Schedule; and</p> <p>(b) the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act.</p>	Nil
43.	Any Chapter	<p>All goods</p> <p>(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</p> <p>(a) 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.</p>	Nil
44.	Any Chapter	<p>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:</p> <p>(i) 79/95-Customs, dated the 31st March, 1995</p> <p>(ii) 80/95-Customs, dated the 31st March, 1995</p> <p>(iii) 104/95-Customs, dated the 30th May, 1995</p> <p>(iv) 110/95-Customs, dated the 5th June, 1995</p> <p>(v) 111/95-Customs, dated the 5th June, 1995</p> <p>(vi) 148/95-Customs, dated the 19th September, 1995</p> <p>(vii) 149/95-Customs, dated the 19th September, 1995</p> <p>(viii) 28/97-Customs, dated the 1st April, 1997</p> <p>(ix) 29/97-Customs, dated the 1st April, 1997</p> <p>(x) 31/97-Customs, dated the 1st April, 1997</p>	Nil

45.	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
46.	Any Chapter	Artificial plasma	Nil
47.	Any Chapter	All goods, other than those specified against S. Nos. 1 to 46 above	4% <i>ad valorem</i>

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

F.No .334/ 1/2001-TRU