

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 the goods specified against serial Nos. 238, 239, 240, 241, 242, 243 and 244 of the said Table on or after the 1st day of April, 2002 .

*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.	0402.10 or 0402.21	Goods upto an aggregate of ten thousand metric tonnes of total imports of such goods in a financial year	15%	-	1
4.	0405.10 or 0406.90	All goods	35%	-	-
5.	5	Pancreas	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
6.	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	-
7.	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	5%	Nil	2
8.	06.01 or 06.02	All goods	5%	-	-
9.	0703.10	Onions	Nil	-	-
10.	07.13	Pulses	5%	-	-
11.	8	Cashew nuts in shell	Nil	Nil	-
12.	8, 12, 13 or 15 to 21	All goods (excluding alcoholic preparations falling under sub-heading No.2106.90)	25%	-	3
13.	0802.12	All goods	Rs. 65/- per kg.	-	-
14.	0802.90	All goods other than Areca nuts	35%	-	-
15.	0805.10, 0805.30 or 0806.10	All goods	35%	-	-
16.	0810.90	All goods	15%	-	-
17.	10.01	All goods other than Meslin	50%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
18.	10.01	Meslin	Nil	-	-
19.	1005.90	Goods upto an aggregate of three lakhs and fifty thousand metric tonnes of total imports of such goods in a financial year	15%	-	1
20.	1005.90	All goods other than those specified against S. No. 19 above	50%	-	-
21.	1005.10, 10.07 or 1008.20	All goods	50%	-	-
22.	1107.10	All goods	35%	-	-
23.	12.09	All goods (other than those falling under sub-heading Nos. 1209.91 and 1209.99)	15%	-	-
24.	1209.91 or 1209.99	All goods	5%	-	-
25.	1211.90	All goods	15%	-	-
26.	1301.90	Oleopine resin	15%	-	-
27.	1302.19 or 1302.20	All goods	15%	-	-
28.	15	Edible oils falling under heading No. 15.08, 15.11, 15.12, 15.13, 15.14 or 15.15	85%	-	-
29.	15	All goods (other than edible oils) falling under heading No. 15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14 or 15.15	35%	-	-
30.	15	Refined vegetable oils of edible grade, in loose or bulk form	85%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
31.	15	Vegetable oils of edible grade, in loose or bulk form other than those specified against S. No. 30 above, imported for the manufacture of oil commonly known as “Vanaspati” or for refining  <i>Explanation.</i> -The expression “Vegetable oil” means- (a) in the case of cottonseed oil, oil having a free fatty acid content of at least 0.2%; and (b) in the case of any other vegetable oil, oil with free fatty acid content of at least 0.5%.	75%	-	4
32.	15	Crude palm oil and its fractions, of edible grade, with free fatty acid content of at least 2%, in loose or bulk form, imported for the manufacture of oil commonly known as “Vanaspati”	55%	-	5
33.	15.05	All goods	15%	-	-
34.	1511.10	Crude palm oil and its fractions, of edible grade, in loose or bulk form	75%	-	-
35.	17.01	All goods	60%	-	-
36.	1702.11 or 1702.19	All goods	25%	-	-
37.	17.03	All goods	15%	-	-
38.	1704.10	All goods	35%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
39.	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%	-	-
40.	1901.10	Preparations for infant use, put up for retail sale	35%	-	-
41.	1905.30	All goods	35%	-	-
42.	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)	35%	-	-
43.	22	Wine, for use as sacramental wine	35%	Nil	6
44.	2203.00	All goods	-	Nil	-
45.	22.04, 22.05 or 22.06	All goods	-	Rs. 9 per litre	-
46.	2207.10 or 22.08	All goods (other than Angostura bitters)	-	Nil	-
47.	2207.20	All goods	15%	-	-
48.	22.08	Angostura bitters	5%	Nil	-
49.	23, 28, 29, 30 or 38	Veterinary drugs and other goods specified in List 1	15%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
50.	2301.20	All goods	5%	-	-
51.	2302.20, 23.04, 23.05 or 23.06	All goods	15%	-	-
52.	23.04	Dietary Soya Fibre	15%	-	-
53.	2309.90	Prawn feed	5%	-	-
		<p><i>Explanation.</i>- For the removal of doubt, “prawn feed” shall mean 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 the Public Notice No. 19 (RE-88)/1997-2002, dated the 24<sup>th</sup> June, 1998 (as amended from time to time) of the Government of India, in the Ministry of Commerce and Industry.</p>			
54.	25	Spodumene ore, Strontium ore or Natural Boron ore	15%	-	-
55.	25.03	Crude or unrefined sulphur	5%	-	-
56.	25.19	The following goods, when imported for use in the manufacture of refractory products falling under Chapter 69, namely:- (1) Dead burnt magnesite (DBM) having- (a) magnesium oxide content not less than 92% by weight, (b) silica content less than 4% by weight, and (c) bulk density not less than 3.20gm/cc  (2) Fused magnesia  (3) Sea water magnesia	15%	-	7
57.	2523.10	Cement clinkers	25%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
58.	2523.29	Ordinary Portland Cement	25%	-	-
59.	2620.19	All goods (excluding zinc dross)	15%	-	-
60.	2620.30	All goods (excluding copper mill scale)	15%	-	-
61.	27	N-Paraffin imported for use in the manufacture of Linear Alkyl Benzene	20%	-	7
62.	27.01	Coking coal of ash content below 12%	5%	-	-
63.	27.01	Coking coal of ash content of 12% or more	15%	-	-
64.	2701.12	All goods other than coking coal	25%	-	-
65.	2707.99	Carbon black feedstock	25%	-	-
66.	27.09	All goods	10%	-	-
67.	27.10	Kerosene imported by the Indian Oil Corporation Limited for ultimate sale through the Public Distribution System	5%	-	-

*Explanation.-* “Kerosene” means 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 specifications ISI : 1448 (P-31)-1968 and is ordinarily used as an illuminant in oil burning lamps.

(1)	(2)	(3)	(4)	(5)	(6)
68.	27.10	All goods, other than (i) Kerosene (ii) Naptha  <i>Explanation.-</i> “Kerosene” means 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 specifications ISI : 1448 (P-31)-1968 and is ordinarily used as an illuminant in oil burning lamps.	20%	-	-
69.	27.10	Naphtha	5%	-	-
70.	27.10 or 2714.90	All goods, for the manufacture of fertilisers	Nil	Nil	7
71.	2711.11	Liquefied natural gas	5%	Nil	-
72.	27.12, 27.13 or 27.15	All goods	20%	-	-
73.	2714.90	All goods, for the purpose of power generation	-	Nil	-
74.	28	The following goods, namely:- (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%	-	-
75.	28	Phosphoric acid, for the manufacture of fertilisers	5%	Nil	-
76.	28	Anhydrous ammonia, for the manufacture of fertilisers	-	Nil	-



(1)	(2)	(3)	(4)	(5)	(6)
77.	28	Zirconium oxide or Yttrium oxide, for the manufacture of raw cubic zirconia	15%	Nil	-
78.	28 or 29	Chemicals, for use in the manufacture of Centchroman	Nil	-	-
79.	28, 29 or 30	Formulations or bulk drugs, namely, Nilutamide, Sodium fusidate, Doxorubicin HCl, Cyclosporine, Azathioprine, Enoxaparin, 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%	-	-
80.	28, 29 or 30	Formulations or bulk drugs, namely, Ceftazidime, Cefotaxime, Cisplatin, Melaginina, Measles vaccine, Vinblastine, Vincristine, Alprostadil, Ceftriaxone, Carbencillin disodium, Estradiol patch, Lincomycin HCl, Prostaglandin F2 alpha (PGF2), Salazosulpha pyridine, Sulphadoxine or Sulphamethoxy pyrazine.  <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)	25%	-	-
81.	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	-  7  8

(1)	(2)	(3)	(4)	(5)	(6)
82.	28 or 38	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;	Nil	-	7
83.	2801.20	Iodine for manufacture of Potassium Iodate	-	Nil	7
84.	2836.20	Disodium Carbonate (Soda ash)	20%	-	-
85.	29	Monoethylene Glycol (MEG), Purified Terephthalic Acid (PTA), Dimethyl Terephthalate (DMT), Caprolactum	20%	-	-
86.	29	DL-2 Aminobutanol, Diethyl Malonate, Triethyl Orthoformate, Aceto Butyrolactone, Thymidine, Artemisinin	Nil	-	-
87.	29	7-ACA, Pseudoionone, Methyl tertiary butyl ether	25%	-	-
88.	29	Codeine Phosphate or Narcotine, imported by Government Opium and Alkaloid Factories	5%	Nil	-
89.	29	Maltol, for use in the manufacture of Deferiprone	Nil	-	7
90.	29 or 38	Gibberellic acid	5%	Nil	-
91.	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	-	7

(1)	(2)	(3)	(4)	(5)	(6)
92.	Any Chapter	Raw materials, intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines	Nil	Nil	9
93.	29.22 or 29.30	Feed grade of- (i) L Lysine, (ii) L Lysine mono Hydrochloride, (iii) DL Methionine, and (iv) Methionine Hydroxy Analog	15%	-	-
94.	30	Homoeopathic medicines	25%	-	-
95.	30	Reference Standard, imported by the Central Drug Laboratory, Calcutta	Nil	Nil	10
96.	30	Medicaments containing spirit	-	Nil	-
97.	31	Ky anite salts, in a form indicative of their use for manurial purpose	5%	-	-
98.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	5%	-	-
99.	31	Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers	5%	-	-
100.	31	Composite fertilisers	5%	-	-
101.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	5%	-	-
102.	3102.10	Urea, for use as manure	5%	-	-
103.	3104.30	Potassium sulphate, containing not more than 52% by weight of K <sub>2</sub> O	5%	-	-
104.	3105.30	Diammonium phosphate, for use as manure or for the production of complex fertilisers	5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
105.	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	11
106.	32, 34, 38, 83 or any other Chapter	(a) Electric parts for fitting on electric lamp / table lamp / wall lamp / ceiling lamp / door lamp / window lamp / garden lamp ; (b) Hinges, metal locks and back of photo frames, and fittings for photo frame / box ; (c) Wax items for candle holder / votive / cup; (d) Chemicals / lacquer required for improved finish of export product ; (e) Motifs for attachment on export product; (f) Severe atmospheric corrosion inhibitor (SACI) used as rust preventive concentrate for coating on ornamental painted and unpainted Cast Iron Artware ; (g) Heat resistant paint used on cast iron items for ornamental fire place accessories; (h) Wood polish materials ; and (i) Poly films used for shrink wrapping and cling - wrapping of artwares	Nil	Nil	12
107.	3201.20	Wattle extract	-	Nil	-
108.	3301.90	Extracted oleoresins	25%	-	-
109.	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)	35%	-	-
110.	35	Hydroxyethyl starch, for use in the manufacture of Plasma Volume Expanders	5%	-	7
111.	35	Isolated soya protein	15%	Nil	-

(1)	(2)	(3)	(4)	(5)	(6)
112.	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%	-	7
113.	37	Film strips and film slides for educational purposes	15%	Nil	-
114.	37	Film of a predominantly educational character	15%	Nil	13
115.	37	Microfilms, of printed books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs	15%	Nil	-
116.	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	-
117.	37	Exposed cinematographic films	15%	Nil	14
118.	37	Colour positive unexposed cinematographic film in jumbo rolls and colour negative unexposed cinematographic film in rolls of 400 feet and 1000 feet	5%	Nil	-
119.	37 or 85	Films and video cassettes	15%	Nil	15
120.	3701.20 or 3702.20	Instant print film	5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
121.	3702.32, 3702.39, 3702.42, 3702.43 or 3702.44	All goods	25%	-	-
122.	38	Lumulus Amebocyte Lysate (LAL) Test Kit	15%	-	-
123.	38	Dipping Oil, Paclobutrazol (Cultar)	15%	-	-
124.	38	Bio-pesticides, based on - (i) Bacillus thuringiensis var. kurstaki (ii) Bacillus thuringiensis var. israelensis (iii) Bacillus sphaericus	5%	-	-
125.	38 or 81	Graphite synthetic or cobalt alloy/metal powder, for the manufacture of diamond tools falling under Chapter 82	25%	-	7
126.	3823.70	All goods	35%	-	-
127.	39	Dextran, imported for use in the manufacture of Plasma Volume Expanders	5%	-	7
128.	39	Saddle tree	5%	-	-
129.	39 or 74	(i) Alatheon of Chapter 39 (ii) Copper wire of Chapter 74	Nil	Nil	16
130.	39, 48 or any other Chapter	Tags, labels, printed bags, stickers, belts, buttons or hangers, imported by <i>bona fide</i> exporters	Nil	Nil	-
131.	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%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
132.	39.07	Polyester chips for manufacture of yarn of polyesters or Polyester Staple Fibre (PSF)	25%	-	7
133.	39.08	Nylon chips, for manufacture of Nylon Filament Yarn	25%	-	7
134.	39.20	Subbed polyester base, for the manufacture of medical or industrial X-ray films and graphic art films	Nil	-	-
135.	4012.10	Retreaded tyres, of a kind used on aircrafts	3%	-	-
136.	41	Wet blue chrome tanned leather, crust leather, finished leather of all kinds, including splits and sides of the aforesaid	Nil	-	-
137.	43.01 or 43.02	All goods (other than those falling under sub-heading Nos. 4301.30 and 4302.13)	Nil	-	-
138.	47	Pulp of wood or of other fibrous cellulosic material (excluding rayon grade wood pulp)	Nil	-	17
139.	47.07	All goods imported for use in, or supply to, a paper manufacturing unit for manufacture of paper	5%	Nil	18
140.	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	5%	Nil	-
141.	48.01	Newsprint	5%	Nil	-

(1)	(2)	(3)	(4)	(5)	(6)
142.	48.02	Mould vat made watermarked bank note paper, imported by the Bank Note Press, Dewas, the Currency Note Press, Nasik, the India Security Press, Nasik, the Security Printing Press, Hyderabad, the Bhartiya Reserve Bank Note Mudran Limited, Mysore, or the Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	Nil	-
143.	48.10	Light weight coated paper weighing upto 70 g/m <sup>2</sup> , imported by actual users for printing of magazines	5%	Nil	-
144.	49	Commonwealth and International Reply Coupons and UNESCO Coupons	Nil	Nil	-
145.	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	-	-
146.	49	Printed books (including covers for printed books) and printed manuals (including those in loose-leaf form with binder)	Nil	-	-
147.	49	Cheque forms (including blank travellers cheques)	15%	-	-
148.	49.06	All goods	Nil	-	-
149.	49.07	Printed Indian Bank Notes, imported by the Reserve Bank of India	Nil	Nil	-
150.	49.11	Plans, drawings and designs	Nil	-	-
151.	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	5%	-	-



(1)	(2)	(3)	(4)	(5)	(6)
152.	51.01	The following goods, namely:- (A) Raw wool of average fibre diameter 32 microns and above; (B) Shorn wool falling under sub-heading No. 5101.21; (C) Carbonised wool falling under sub-heading No. 5101.30	5% 15% 15%	- - -	- - -
153.	53.01	Flax fibre	15%	-	-
154.	5303.10	Raw jute	5%	-	-
155.	5303.90	Jute waste (including yarn waste and garnetted stock)	25%	-	-
156.	54, 55 or 58	Lining and inter-lining materials	Nil	Nil	19
157.	6001.10 or 6001.92	Pile fabrics for the manufacture of toys	15%	-	7
158.	63.02	Cotton terry towels	25%	-	-
159.	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)  (2) Other parts, consumables and items specified in List 3 (B)	25% 25%	- -	- 20
160.	70.02	Capillary tubes and rods of glass, for the manufacture of thermometers	25%	-	7
161.	70.15	Rough opthalmic blanks, for manufacture of optical lenses	25%	-	-
162.	71	Industrial diamonds, whether natural or synthetic, in dust or in powder form	25%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
163.	71	The following goods, namely:- (i) Raw pearls, other than cultured pearls; (ii) Rubies, emeralds and sapphires, unset and imported uncut; (iii) Rough diamonds;	5%	Nil	-
164.	71	Current coins of the Government of India	Nil	Nil	-
165.	71	Raw cultured pearls (including admixtures of pearls containing raw real pearls and cultured pearls)	5%	-	-
166.	71	Rough semi-precious stones	5%	-	-
167.	71	Cut and polished coloured gemstones	15%	-	-
168.	71	Ash and residues containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	15%	-	-
169.	71	Foreign currency coins when imported into India by a Scheduled Bank	Nil	Nil	21
170.	71.02	Non-industrial diamonds (other than rough diamonds)	15%	-	-
171.	71.04	Rough synthetic stones	15%	-	-
172.	7110.11 or 7110.19	Platinum	15%	-	-
173.	72	Hot rolled stainless steel coils, other than seconds and defectives	25%	-	-
174.	72	Tin mill black plate (TMBP) coils, for the manufacture of tin plates only	25%	-	-
175.	72 or 73	All goods required for the manufacture of goods falling under Chapter 84 or 85	25%	-	7 and 22

(1)	(2)	(3)	(4)	(5)	(6)
176.	72 or any other Chapter	The horological raw materials specified in List 4	15%	-	23
177.	Any Chapter	Coin blanks imported by a Mint of the Government of India	Nil	Nil	24
178.	72.01	Pig iron	15%	-	-
179.	7202.60	Ferro-nickel	5%	-	-
180.	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%	-	-
181.	72.04	Melting scrap of iron or steel (other than stainless steel or heat resisting steel), for use in, or supply to, a unit for the purpose of melting	5%	-	18
182.	72.04	Re-rollable scrap	25%	-	25
183.	7204.21	Scrap of stainless steel, for the purpose of melting	5%	-	-
184.	72.06	Ingots	25%	-	-
185.	72.07	Billets, blooms and slabs containing by weight less than 0.6 per cent. of carbon	25%	-	-
186.	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, other than seconds and defectives	25%	-	-
187.	72.18	Stainless steel slabs	25%	-	-
188.	73, 84 or 85	Agricultural silos	25%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
189.	75.01	Nickel oxide sinter for use in the manufacture of steel	5%	-	7
190.	75.02	Unwrought nickel for use in the manufacture of steel	5%	-	7
191.	75.08	All goods	15%	-	-
192.	76.02	Aluminium waste and scrap	15%	-	-
193.	7615.19	All goods (other than pressure cookers of aluminium alloys or non-stick utensils of aluminium)	25%	-	-
194.	7615.20	All goods (other than Sanitary ware of aluminium or aluminium alloys)	25%	-	-
195.	80.07	All goods	25%	-	-
196.	Any Chapter	Goods specified in List 5	5%	-	26
197.	8207.90	Interchangeable tools for metal working hand tools	25%	-	-
198.	68, 82 or 84	Moulds (including chassis for the manufacture of semi-conductor devices), tools (excluding tungsten carbide micro PCB drills) and dies, for the manufacture of electronic parts	25%	-	27
199.	84	Fogging machines imported by a Municipal Committee, District Board or other authority legally entitled to, or entrusted by the Government with, the control or management of a Municipal Fund, for use in combating malaria and other mosquito borne diseases	5%	Nil	-
200.	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%	-	28

(1)	(2)	(3)	(4)	(5)	(6)
201.	84	Bushings made of Platinum and Rhodium alloy when imported in exchange of worn out or damaged bushings exported out of India	25%	-	29
202.	84 or 85	The following goods for the manufacture of ground power units and air jet starters, namely :- (1) Diesel engines of 2400 rpm; (2) Alternators of 400 Hz, 115/200 V and 2400 rpm; (3) Oil free dry screw compressor	15%	-	-
203.	84 or 90	Goods specified in List 6, designed for use in the leather industry	5%	Nil	-
204.	84 or any other Chapter	The following goods, namely :- (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 Nasik in Maharashtra and the Bank Note Press at Dewas in Madhya Pradesh	Nil	Nil	-
205.	84 or any other Chapter	Goods specified in List 7, required for setting up of a Training and Development Project by the Jewellery Product Development Centre, Mumbai or the Indian Gemological Institute, Delhi, or the Indian Diamond Institute, Surat	15%	-	30
206.	84 or 85	Spares, supplied with outboard motors for maintenance of such outboard motors	5%	-	31
207.	84 or 85	Parts of outboard motors specified in List 8	5%	-	32

(1)	(2)	(3)	(4)	(5)	(6)
208.	84 or any other Chapter	<p>The following goods, namely:-</p> <p>(a) Vacuum tube solar collectors, concentrating solar collectors, plastic collectors or stirling engines, for manufacture of solar energy equipment;</p> <p>(b) Linear actuators for tracking systems, Fresnel lenses or sun sensors, for manufacture of concentrating solar collectors</p>	15%	Nil	-
209.	Any Chapter	<p>The following goods, namely:-</p> <p>(1) Wind operated electricity generators upto 30 KW and wind operated battery chargers upto 30 KW</p> <p>(2) Parts of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators, namely:-</p> <p>(a) Special bearings, (b) Gear box,</p> <p>(c) Yaw components, (d) Sensors,</p> <p>(e) Brake hydraulics, (f) Flexible coupling,</p> <p>(g) Brake calipers, (h) Wind turbine controllers,</p> <p>(i) Parts of the goods specified at (a) to (h) above.</p> <p>(3) Blades for rotor of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators</p> <p>(4) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators</p> <p>(5) Raw materials for the manufacture of blades for rotor of wind operated electricity generators</p>	5%	-	33
210.	Any Chapter	<p>Goods required for,-</p> <p>(a) the substitution of ozone depleting substances (ODS);</p> <p>(b) the setting up of new capacity with non - ODS technology.</p> <p><i>Explanation.-</i> “Goods” , for the purpose of this exemption means goods which are designed exclusively for non-ODS technology</p>	Nil	Nil	34

(1)	(2)	(3)	(4)	(5)	(6)
211.	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 fertilizer plant; and  (B) spare parts, other raw materials (including semi-finished material) or consumables stores, essential for maintenance of the fertilizer plant mentioned above	5%	16%	35
212.	84 or any other Chapter	Goods specified in List 9 required for use in a Green House	25%	-	36
213.	84 or any other Chapter	Goods specified in List 10 required for setting up crude petroleum refinery	5%	16%	-
214.	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%	-	37
215.	84 or any other Chapter	The following goods, namely:- (1) Kits required for the conversion of motor-spirit or diesel driven vehicles into Propane driven vehicles; (2) Parts of the kits specified at (1) above	5%	-	37
216.	84 or any other Chapter	The following goods, namely:- (1) Kits required for the conversion of motor-spirit or diesel driven vehicles into Liquefied Petroleum Gas driven vehicles; (2) Parts of the kits specified at (1) above	5%	-	37
217.	84 or any other Chapter	Goods specified in List 11 required for construction of roads	Nil	Nil	38
218.	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%	-	39

(1)	(2)	(3)	(4)	(5)	(6)
219.	84 or any other Chapter	Goods specified in List 12 required for the initial setting up of a hotel or for substantial expansion of a hotel	25%	-	40
220.	8409.91 or 8409.99	All goods other than parts of goods falling under sub-heading No. 8407.31, 8407.32, 8407.33, 8407.34 or 8408.20	25%	-	-
221.	84.14	All goods, other than the following, namely:- (1) Compressors of a kind for use in airconditioning and refrigeration equipment; (2) Fans; (3) Parts of compressors specified at (1) above	25%	-	-
222.	8418.99	All goods, other than parts of goods falling under sub-heading No. 8418.10, 8418.21, 8418.22 or 8418.29	25%	-	-
223.	84.21	Catalytic convertors	5%	-	-
224.	Any Chapter	Parts of catalytic convertors, for manufacture of catalytic convertors	5%	-	7
225.	Any Chapter	The following goods for manufacture of catalytic convertors and their parts, namely:- (a) Palladium (b) Platinum (c) Rhodium (d) Raw Substrate (ceramic) (e) Washcoated Substrate (ceramic) (f) Raw Substrate (metal) (g) Washcoated Substrate (metal) (h) Noble Metal Solution (i) Noble Metal Compounds	5%	-	7
226.	8422.90	All goods, other than parts of dish washing machines	25%	-	-
227.	84.48	All goods, other than parts of goods falling under sub-heading No. 8447.20	25%	-	-
228.	8451.90	All goods, other than parts of dry-cleaning machines	25%	-	-



(1)	(2)	(3)	(4)	(5)	(6)
229.	8472.90	Automatic teller machines	15%	-	-
230.	8473.10	Printed circuit assemblies of word processing machines	15%	-	-
231.	8473.21	Parts of electronic calculators for the manufacture of electronic calculators	5%	-	7
232.	8473.30	Microprocessors for automatic data processing machines of heading No. 84.71, other than mother boards	Nil	-	-
233.	8473.30	Parts (including ink cartridges with print head assembly and ink spray nozzle) of the machines of heading No. 84.71, other than Populated Printed Circuit Boards (PPCBs) including motherboards (with or without CPU)	5%	-	-
		<p><i>Explanation.-</i> The exemption shall not be available in the case of an assembly which includes any one or more of the following items, namely:-</p> <p>(i) Populated Printed Circuit Boards (PPCBs)</p> <p>(ii) Motherboards (with or without CPU)</p> <p>(iii) Power Supply Unit.</p>			
234.	8473.40	Printed circuit assemblies (including Cash Dispensing Mechanism and Deposit Modules) for Automatic Teller Machines (ATMs)	15%	-	-
235.	8479.50 or 8479.89	Machinery for production of commodities	25%	-	-
236.	Any Chapter	All goods, for renovation or modernisation of a power generation plant (other than captive power generation plant)	5%	16%	41
237.	Any Chapter	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%	42
238.	85	Apparatus for carrier current line system or digital line systems, namely, HDSL system required for basic telephone service	5%	16%	43

(1)	(2)	(3)	(4)	(5)	(6)
239.	84, 85 or 90	Goods specified in List 13 required for cellular mobile telephone service	5%	16%	44
240.	84, 85 or 90	Goods specified in List 14 required for radio paging service	5%	16%	45
241.	84 or 85	Goods specified in List 15 required for closed user's group 64 KBPS domestic data network via INSAT satellite system	5%	16%	46
242.	84, 85 or 90	Goods specified in List 16 required for Public Mobile Radio Trunked Service (PMRTS)	5%	16%	47
243.	84, 85 or 90	Goods specified in List 17 required for Internet Service	5%	16%	48
244.	84, 85 or any other Chapter	Parts of goods specified at S. No. 238 to 243 above	5%	16%	7
245.	84, 85 or 90	The machinery or equipment specified in List 18, required for textile industry	5%	-	-
246.	Any Chapter	Parts, for manufacture of the machinery / equipment specified in List 18	5%	-	7
247.	84, 85 or any other Chapter	Goods specified in List 19 required in connection with petroleum operations undertaken under petroleum exploration licenses or mining leases, as the case may be, issued or renewed after the 1 <sup>st</sup> of April, 1999 and granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis	Nil	Nil	49
248.	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	50
249.	84 or any other Chapter	Goods specified in List 19 required in connection with petroleum operations undertaken under specified contracts	Nil	Nil	51

(1)	(2)	(3)	(4)	(5)	(6)
250.	84 or any other Chapter	Goods specified in List 19 required in connection with petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy	Nil	Nil	52
251.	84 or 85	Braille printer or braille embosser or braille display, specially designed for computer systems	Nil	-	-
252.	32, 84 or 96	Ink Cartridges, Ribbon Assembly, Ribbon gear assembly, ribbon gear carriage for use in printers for computers	25%	-	-
253.	84, 85 or 90	The goods specified in List 20, for the manufacture of goods falling under heading No. 85.41 or 85.42	5%	-	7
254.	29, 30, 34, 37, 38, 39, 69, 84, 85, 90 or 94	(A) Medical equipment (excluding foley balloon catheter) and other goods, specified in List 21;	15%	-	-
		(B) Parts for the manufacture, and spare parts for the maintenance, of the goods at (A) above	15%	-	53
255.	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	54
256.	84, 85 or 90	The goods specified in List 22	15%	-	-
257.	28, 29, 84, 85 or 90	The goods specified in List 23, for the manufacture of laser and laser based instrumentation	Nil	Nil	55
258.	84, 85 or 90	The goods specified in List 24	5%	-	56
259.	85	(1) Newspaper page transmission and reception facsimile system or equipment; (2) Telephoto transmission and reception system or equipment	5%	-	57

(1)	(2)	(3)	(4)	(5)	(6)
260.	85	One set of pre-recorded cassettes accompanying books for learning languages and essential complement to such books	Nil	-	-
261.	85	Compact disc mechanism; tape deck mechanism	25%	-	-
262.	85	CNC Systems	25%	-	-
263.	85 or any other Chapter	Parts of CNC systems	25%	-	7
264.	85	Video cassettes and video tapes, of a predominantly educational character	Nil	Nil	58
265.	85	Audio cassettes, if recorded with material from books, newspaper or magazines, for the blind	Nil	Nil	-
266.	85	Deflection components for use in colour monitors for computers	Nil	-	7
267.	85	Compact Disc-Read Only Memory (CD-ROM)	Nil	-	-
268.	85	Floppy diskette	15%	-	-
269.	8501.10	Stepper Motors for use in the manufacture of goods falling under heading No. 84.71	5%	-	7
270.	8504.10	Ballasts for compact fluorescent lamps	25%	-	-
271.	8504.40	Static converters for automatic data processing machines and units thereof, and telecommunication apparatus	15%	-	-
272.	8504.50	Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus.	15%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
273.	8504.90	Printed circuit assemblies for static converters for automatic data processing machines and units thereof, and telecommunication apparatus; printed circuit assemblies for inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus	15%	-	-
274.	85.06	Button cells	15%	-	-
275.	Any Chapter	Raw materials or parts, for manufacture of button cells	15%	-	7
276.	8506.80	Battery Pack for cellular phones	15%	-	-
277.	8518.29	Loudspeakers, without housing , having a frequency range of 300 Hz to 3, 4 KHz with a diameter not exceeding 50 mm for telecommunication use, other than cone type	15%	-	-
278.	8518.30	Line telephone handsets	15%	-	-
279.	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.	15%	-	-
280.	85 or 90	Closed Circuit Television system used as Low Vision Aid for visually handicapped persons	15%	-	-
281.	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	59

(1)	(2)	(3)	(4)	(5)	(6)
282.	8522.90	Printed circuit assemblies for telephone answering machines	15%	-	-
283.	85.24	CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers	Nil	Nil	-
284.	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	60
285.	49 or 85.24	<p>The following goods, namely:-            (i) Information Technology software, and            (ii) Document of title conveying the right to use Information Technology software.</p> <p><i>Explanation.-</i> “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.</p>	Nil	-	-
286.	8525.10	Transmission apparatus other than apparatus for radio broadcasting or television	15%	-	-
287.	8525.20	Cellular Phones and Radio trunking terminals	5%	-	-
288.	8525.40	Digital still image video cameras	15%	-	-
289.	8527.90 or 8529.90	Portable receivers for calling, alerting or paging and Parts (including populated PCBs) of portable receivers for calling, alerting or paging	5%	-	-
290.	8529.10	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	15%	-	-
291.	8529.90	Parts of Cellular Phones and Radio Trunking terminals	5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
292.	8529.90	Parts (including populated PCBs) of - (i) transmission apparatus other than apparatus for radio-broadcasting or television; transmission apparatus incorporating reception apparatus; (ii) digital still image video cameras	15%	-	-
293.	8531.80	Flat panel displays of a kind used in automatic data processing machines and telecommunication apparatus	15%	-	-
294.	8531.90	Parts of indicator panels incorporating Liquid Crystal Devices or Light Emitting Diodes	15%	-	-
295.	8531.90	Parts of electronic security systems for the manufacture of electronic security systems	15%	-	7
296.	8536.50	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	15%	-	-
297.	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	15%	-	-
298.	8536.50	Electromechanical snap-action switches for a current not exceeding 11 amperes, switches of contact rating less than 5 amperes at voltage not exceeding 250 volts	15%	-	-
299.	8536.69	Plugs and sockets for co-axial cables and printed circuits	15%	-	-
300.	8536.90	Connection and contact elements for wires and cables	15%	-	-
301.	8536.90	Wafer probers	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
302.	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	15%	-	-
303.	8540.11	All goods other than colour television picture tubes	25%	-	-
304.	8543.89	Electrical machines with translation or dictionary functions	15%	-	-
305.	8543.89	Complete Ozone generators	15%	-	-
306.	8543.90	Printed circuit assemblies for - (i) proximity cards and tags; (ii) electrical machines with translation or dictionary functions.	15%	-	-
307.	8544.41 or 8544.49	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications	15%	-	-
308.	8544.51	Electric conductors, for a voltage exceeding 80 V, but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications	15%	-	-
309.	85 or any other Chapter	The wireless apparatus, accessories and parts specified in List 25, imported by a licensed amateur radio operator	5%	-	61



(1)	(2)	(3)	(4)	(5)	(6)
310.	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%	-	62
311.	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%	-	63
312.	85 or any other Chapter	Goods imported for being tested in specified test centres	Nil	Nil	64
313.	87	Tricycles designed for use by crippled and disabled persons	15%	-	-
314.	87.03	New vehicles, which have not been registered anywhere prior to importation (including those presented unassembled or dis-assembled), namely, motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars	35%	-	-
315.	87.11	New vehicles, which have not been registered anywhere prior to importation (including those presented unassembled or dis-assembled), namely:- (i) Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars; and (ii) Side cars	35%	-	-
316.	88	Helicopters, simulators of aeroplanes and gliders	3%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
317.	Any Chapter	Parts of aeroplanes, gliders, helicopters or simulators of aircraft (excluding rubber tyres and tubes for aeroplanes or gliders)	3%	Nil	65
318.	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	66
319.	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	67
320.	89	Barges imported along with ships for the more speedy unloading of imported goods and loading of export goods	Nil	Nil	68
321.	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	69
322.	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)	5%	Nil	70
323.	89.06	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	Nil	70
324.	Any Chapter	Raw materials and parts, for use in the 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)	Nil	Nil	71

(1)	(2)	(3)	(4)	(5)	(6)
325.	Any Chapter	Parts, for repair of dredgers	Nil	Nil	-
326.	28, 29, 32, 39, 70 or 90	The following goods, namely:- (A) Goods specified in List 26, 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 27, for manufacture of telecommunication grade FRP	5%	-	7
327.	70 or 90	Preform of Silica for the manufacture of telecommunication grade optical fibres or optical fibre cables.	5%	-	7
328.	90.01	Optical fibre, for the manufacture of telecommunication grade optical fibre cables	15%	-	7
329.	9001.10	Optical fibre cables	25%	-	-
330.	9013.80	Liquid crystal devices	Nil	-	-
331.	9013.90	Parts and accessories of Liquid crystal devices	Nil	-	-
332.	9017.10 or 9017.20	Drafting or drawing machines	15%	-	-
333.	9017.90	Printed circuit assemblies for drafting or drawing machines of heading No. 90.17	15%	-	-
334.	90.22	X-Ray Baggage Inspection Systems and parts thereof	Nil	-	72
335.	9027.90	Parts and accessories of products of heading No. 90.27, other than for gas or smoke analysis apparatus and microtomes	10%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
336.	84, 85 or 90	The following goods, imported by an accredited press cameraman:- (i) Photographic cameras; (ii) cinematographic cameras; (iii) digital cameras; and (iv) lenses, filters, flash light apparatus and exposure meters required for use with the aforesaid cameras	Nil	Nil	73
337.	84, 85 or 90	The following goods, imported by an accredited journalist:- (i) Personal computers including lap top personal computers; (ii) typewriters; and (iii) fax machines	Nil	Nil	74
338.	90	External silicone breast prosthesis	15%	-	-
339.	90 or any other Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof	Nil	Nil	75
340.	90 or any other Chapter	Goods specified in List 28 for live-stock breeding programmes	25%	-	76
341.	90 or 9804.90	Hearing aid appliances	15%	-	-
342.	90	Spare parts of hearing aids	15%	-	77
343.	90 or any other Chapter	Parts (other than primary cells and primary batteries), for the manufacture of hearing aids including deaf aids	5%	Nil	7
344.	9006.91	Parts and accessories of Photographic cameras for the manufacture of Photographic cameras	15%	-	7

(1)	(2)	(3)	(4)	(5)	(6)
345.	90.07, 9010.10, 9010.50 or 9010.90	The following goods, namely:- (i) Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus falling under heading No. 90.07;  (ii) All goods falling under sub-heading No. 9010.10, 9010.50 or 9010.90	15%	-	-
346.	90.22	Linear accelerator with beam energy 15 MeV and above	5%	-	-
347.	Any Chapter	Hospital Equipment (equipment, apparatus and appliances, including spare parts and accessories thereof, but excluding consumable items) for use in specified hospitals	5%	-	78
348.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment (excluding Foley Balloon Catheters) and other goods, specified in List 29;  (B) Accessories of the medical equipment at (A) above;  (C) Parts required for the manufacture, and spare parts required for the maintenance, of the medical equipment at (A) above	Nil  Nil  Nil	-  Nil  Nil	-  -  53
349.	90 or any other Chapter	Life saving medical equipment including accessories or spare parts or both of such equipment	Nil	-	79
350.	90 or any other Chapter	Parts required for the manufacture, and spare parts required for the maintenance, of medical equipment falling under heading No. 90.18 to 90.21 and sub-heading No. 9022.12, 9022.13, 9022.14 or 9022.21	15%	-	53
351.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment and other goods, specified in List 30;  (B) Parts required for the manufacture, and spare parts required for the maintenance, of the medical equipment at (A) above	Nil  Nil	-  Nil	-  53

(1)	(2)	(3)	(4)	(5)	(6)
352.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment and other goods, specified in List 31; (B) Accessories of the medical equipment at (A) above; (C) Parts required for the manufacture, and spare parts required for the maintenance, of the medical equipment at (A) above	Nil Nil Nil	- - -	- - 53
353.	90 or any other Chapter	Goods for Tubal Occlusion specified in List 32	Nil	Nil	-
354.	90 or any other Chapter	Goods specified in List 33 imported by a handicapped or disabled person for his personal use	Nil	Nil	80
355.	91 or 9804.90	Braille watches and Braille one-day alarm clocks	Nil	-	-
356.	91	Parts and cases, of Braille watches, for the manufacture of braille watches	Nil	-	7
357.	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%	-	7
358.	94.05	Lamps and lighting fittings for use in sports or games stadia	15%	-	81
359.	95	Requisites for games and sports	Nil	Nil	82
360.	9503.10 and 9503.90	Parts of electronic toys for the manufacture of electronic toys	5%	-	7
361.	9504.90	Parts of video games for the manufacture of video games	5%	-	7

(1)	(2)	(3)	(4)	(5)	(6)
362.	95 or any other Chapter	(i) Synthetic tracks and artificial surfaces of heading No.95.06; (ii) Equipment required for installation of (i) above	Nil	Nil	83
363.	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; (5) Acrylic marking paint; and (6) Polytan in powder or granule form	Nil	Nil	84
364.	9608.60, 9608.91 or 9608.99	The following goods, namely:- (i) Refills for ball point pens, comprising the ball point and ink-reservoir ; (ii) Pen nibs and nib points; (iii) Parts (including caps and clips) of pens of any kind and pen-holders described in heading No. 96.08	15%	-	-
365.	97	Works of art created abroad by Indian artists and sculptors, imported on the return of such artists or sculptors to India	Nil	Nil	-
366.	97.06	Books, being antiques of an age exceeding one hundred years	Nil	-	-
367.	98	Orthopaedic appliances falling under heading No. 90.21, imported by post or air, for personal use	25%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
368.	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% 25% 25%	16% 16% 16% 16% 16% 16%	-
369.	98.01	Goods required for setting up of any Mega Power Project specified in List 34, if such Mega Power Project is- (a) an inter-State thermal power plant of a capacity of 1000 MW or more; or (b) an inter-State hydel power plant of a capacity of 500 MW or more, - as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power	Nil	Nil	85
370.	98.01	Goods required for setting up of any Nuclear Power Project specified in List 35, having a capacity of 440 MW or more, as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Department of Atomic Energy	Nil	Nil	86
371.	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	-  8
372.	98.05	All goods	35%	16%	-



(1)	(2)	(3)	(4)	(5)	(6)
373.	Any Chapter	Used bona fide personal and household effects belonging to a deceased person	Nil	Nil	87
374.	Any Chapter	Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one hundred rupees	Nil	Nil	-
375.	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	88
376.	Any Chapter	(a) Fasteners and poly wadding materials; (b) Inlay cards; (c) Shoulder pads; (d) Buckles; (e) Eyelets; (f) Hooks and eyes; (g) Rivets; (h) Collar stays, collar patties, butterfly and other garment stays including plastic stays; (i) Fusible embroidery motifs or prints; (j) Laces; (k) Badges including embroidered badges; (l) Velcro tape; and (m) Embroidery threads	Nil	Nil	89
377.	99	All goods	-	Nil	-
378.	Any Chapter	Artificial Plasma	5%	-	-