

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, 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. 21/2002-Customs, dated the 1st March, 2002 which was published in the Gazette of India, Extraordinary vide number G.S.R.118 (E), dated the 1st March, 2002, namely:-

In the said notification, -

(I) in the preamble,-

(A) for the words, brackets and figures “sub-section (1) of section 3”, the word and figure “section 3” shall be substituted;

(B) for the proviso, the following shall be substituted, namely:-

“ Provided that nothing contained in this notification shall apply to -

- (a) the goods specified against serial No. 75A of the said Table on or after the 1st day of April, 2005;
- (b) the goods specified against serial No. 252A of the said Table on or after the 1st day of May, 2006;
- (c) the goods specified against serial No. 75 of the said Table on or after the 2nd day of July, 2005;
- (d) the goods specified against serial No. 170A of the said Table on or after the 4th day of September, 2005.”

(II) in the Table,-

- (i) against S.No. 27, for the entry in column (4), the entry “5%” shall be substituted;
- (ii) against S.No. 40, for the entry in column (4), the entry “10%” shall be substituted;
- (iii) against S.No. 50, for the entry in column (4), the entry “10%” shall be substituted;
- (iv) against S.No. 65, for the entry in column (4), the entry “10%” shall be substituted;
- (v) against S.No. 66, for the entry in column (4), the entry “10%” shall be substituted;
- (vi) against S.No. 68A, for the entry in column (4), the entry “5%” shall be substituted;
- (vii) against S.No. 73, for the entry in column (4), the entry “Nil” shall be substituted;
- (viii) against S.Nos. 75B and 75C, the entries in columns (2) to (6), at both the places, shall be omitted;
- (ix) after S.No. 75D, and the entries relating thereto, the following shall be inserted, namely:-

| (1) | (2) | (3) | (4) | (5) | (6) |
|-------|------------|--|-----|-----|-----|
| “75E. | 2711 19 00 | Liquefied Petroleum Gases (LPG) imported for supply to household domestic consumer | Nil | - | -”; |

- (x) against S.No.81, the entries in columns (2) to (6) shall be omitted;
- (xi) against S.No. 84, for the entry in column (2), the entry “28, 29, 32, 39, 54, 56, 70, 72 or 90” shall be substituted;
- (xii) against S.Nos. 87, 90, 94, 102,115 and 116, the entries in columns (2) to (6), at all the places, shall be omitted;
- (xiii) against S.No. 119, for the entry in column (4), the entry “15%” shall be substituted;
- (xiv) against S.Nos. 120, 124, 134, 161 and 165, the entries in columns (2) to (6), at all the places, shall be omitted;
- (xv) against S.No. 167A, in column (3), after item (r), the following shall be inserted, namely:-
“(s) adhesives;
(t) unit soles and sheets;
(u) heels;
(v) leather board;
(w) saddle tree;
(x) nylon mesh”;
- (xvi) against S.Nos.173A, 185, 188 and 190, the entries in columns (2) to (6), at all the places, shall be omitted;

- (xvii) against S.No. 207, for the entry in column (4), the entry “10%” shall be substituted;
- (xviii) against S.No. 212A, for the entry in column (4), the entry “15%” shall be substituted;
- (xix) against S.No. 212B, for the entry in column (4), the entry “10%” shall be substituted;
- (xx) against S.Nos. 221 and 222, the entries in columns (2) to (6), at both the places, shall be omitted;
- (xxi) against S.No. 244, for the entry in column (4), the entry “Nil” shall be substituted;
- (xxii) after S.No. 244 and the entries relating thereto, the following shall be inserted, namely:-

| (1) | (2) | (3) | (4) | (5) | (6) |
|--------|--------------|-----------------------------|-----|-----|-----|
| “244A. | 84, 85 or 90 | Goods specified in List 26A | 10% | - | -”; |

- (xxiii) for S.No. 248 and the entries relating thereto, the following shall be substituted, namely:-

| (1) | (2) | (3) | (4) | (5) | (6) |
|-------|--------------|--|-----------|--------|--|
| “248. | 84, 85 or 90 | (1) The following goods for use in pharmaceutical and biotechnology sector, imported for research and development purposes, by an importer registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India, namely:- (a) Goods specified in List 27A (b) Goods specified in List 28 (2) The following goods for use in the pharmaceutical and biotechnology sector, imported by a manufacturer, having a research and development wing registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India, namely:- (a) Goods specified in List 27A (b) Goods specified in List 28 | 5% Nil | - - | 53(i) 53(i) 53(ii) 53(ii)”; |

- (xxiv) against S.No. 253, the entries in columns (2) to (6) shall be omitted;
- (xxv) against S.No. 260, for the entry in column (4), the entry “15%” shall be substituted;
- (xxvi) against S.No. 261, for the entry in column (4), the entry “15%” shall be substituted;
- (xxvii) against S.No. 267, the entries in columns (2) to (6) shall be omitted;
- (xxviii) against S.No. 272, for the entry in column (3), the entry “Cash dispensers” shall be substituted;
- (xxix) against S.Nos. 273, 275, 276 and 276A, the entries in columns (2) to (6), at all the places, shall be omitted;
- (xxx) against S.No. 277, for the entry in column (3), the entry “Cash Dispensing Mechanism and Deposit Modules for automatic teller machines” shall be substituted;
- (xxxii) against S.No. 282, the entries in columns (2) to (6) shall be omitted;
- (xxxii) against S.No. 285, in column (3), in item (1), for the words “caustic soda unit” wherever they occur, the words “caustic soda unit or caustic potash unit” shall be substituted;
- (xxxiii) against S.Nos. 287, 298, 298A, 299, 300, 301, 302, 303, 303A, 304, 305, 306, 307, 308, 311, 312, 313, 314, 316, 316D, 317, 318, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 337, 338, 339, 340 and 341, the entries in columns (2) to (6), at all the places, shall be omitted;
- (xxxiv) against S.No. 342, for the entry in column (4), the entry “10%” shall be substituted;
- (xxxv) against S.No. 343, the entries in columns (2) to (6) shall be omitted;
- (xxxvi) against S.No. 344, for the entry in column (4) occurring against item (1), the entry “15%” shall be substituted;
- (xxxvii) against S.No. 344A, for the entry in column (4), the entry “15%” shall be substituted;
- (xxxviii) against S.No. 345, for the entry in column (4) occurring against item (1), the entry “15%” shall be substituted;
- (xxxix) against S.Nos. 366, 371, 372, 374, 376, 377, 378, 379, 380, 381, 385, 390 and 396, the entries in columns (2) to (6), at all the places, shall be omitted;
- (xl) against S.No. 399, in column (3) entries at serial Nos (iii) and (vii) and their corresponding entries in columns (4), (5) and (6) shall be omitted;

- (xli) against S.Nos. 428 , 430 and 440, the entries in columns (2) to (6), at all the places, shall be omitted;
- (xlii) against S.No. 448, for the entry in column (4), the entry '10%' shall be substituted;
- (xliii) against S.No. 456, for the entry in column (4), the entry '10%' shall be substituted;
- (xliv) against S.No. 457, for the entry in column (4), the entry '10%' shall be substituted;
- (xlv) against S.No. 458, for the entry in column (4), the entry '5%' shall be substituted;
- (xlvi) against S.No. 459, for the entry in column (4), the entry '10%' shall be substituted;
- (xlvii) against S.No. 460, for the entry in column (4), the entry '10%' shall be substituted;
- (xlviii) against S.No. 461, for the entry in column (4), the entry '10%' shall be substituted;
- (xlix) against S.No. 465 , for the entry in column (4), the entry '5%' shall be substituted;
- (l) against S.No. 466 , for the entry in column (4), the entry '5%' shall be substituted;
- (li) against S.No. 467 , for the entry in column (4), the entry '5%' shall be substituted;
- (lii) against S.No. 468 , for the entry in column (4), the entry '5%' shall be substituted;
- (liii) against S.No. 469 , for the entry in column (4), the entry '5%' shall be substituted;
- (liv) against S.No. 470 , for the entry in column (4), the entry '5%' shall be substituted;
- (lv) against S.No. 471 , for the entry in column (4), the entry '5%' shall be substituted;
- (lvi) against S.No. 472 , for the entry in column (4), the entry '5%' shall be substituted;
- (lvii) against S.No. 473 , for the entry in column (4), the entry '5%' shall be substituted;
- (lviii) against S.No. 474 , for the entry in column (4), the entry '5%' shall be substituted;
- (lix) against S.No. 475 , for the entry in column (4), the entry '5%' shall be substituted;
- (lx) against S.No. 476 , for the entry in column (4), the entry '5%' shall be substituted;
- (lxi) against S.No. 477, for the entry in column (4), the entry '10%' shall be substituted;
- (lxii) against S.No. 478, for the entry in column (4), the entry '10%' shall be substituted;
- (lxiii) against S.No. 479, for the entry in column (4), the entry '10%' shall be substituted;
- (lxiv) against S.No. 480, for the entry in column (4), the entry '10%' shall be substituted;
- (lxv) after S.No. 480, and the entries relating thereto, the following shall be inserted, namely:-

| (1) | (2) | (3) | (4) | (5) | (6) |
|------|---|---------------------------|------|-----|-----|
| 481. | 0806 20 | All goods | 100% | - | - |
| 482. | 0907 | All goods | 35% | - | - |
| 483. | 2106 90 | All goods | 150% | - | - |
| 484. | 2207 10 | All goods | 150% | - | - |
| 485. | 2208 | All goods | 150% | - | - |
| 486. | 2528 | Boron ores | 5% | - | - |
| 487. | 2709 00 00 | All goods | 5% | - | - |
| 488. | 2710, 2712, 2713, 2715 | All goods | 10% | - | - |
| 489. | 2818 20 10 | All goods | 10% | - | - |
| 490. | 2901, 2902, 2903, 2904 | All goods | 10% | - | - |
| 491. | 2905 43 00, 2905 44 00, 3301, 3501, 3502, 3503, 3504, 3505, 3809 10 00, 3823 11, 3823 12 00, 3823 13 00, 3823 19 00, 3824 60, 4001 21 00, 4001 22 00, 4001 29 | All goods | 20% | - | - |
| 492. | 29 or 38 | Alpha Pinene | 5% | - | - |
| 493. | 3815 | All goods | 10% | - | - |
| 494. | 39 | Ethyl vinyl acetate (EVA) | 10% | - | - |
| 495. | 7601, 7602, 7603, 7604, 7605, 7606, 7607 | All goods | 10% | - | - |
| 496. | 7805, 7806 | All goods | 10% | - | - |
| 497. | 8001, 8002, 8003, 8004, 8005 00 00 | All goods | 10% | - | - |
| 498. | 8443 90 10 | All goods | 10% | - | - |

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|------|---|--|-----|---|------|
| 499. | 8444, 8445, 8446, 8447, 8448, 8449, 8451, 8452 (except 8452 10, 8452 30 10, 8452 90 10) | All goods, other than goods specified in List 49 | 10% | - | - |
| 500. | 84 or any other Chapter | Raw materials, parts and components for manufacture of goods at S.No. 499 above | 10% | - | 5 |
| 501. | 8479 | Atmospheric water generator | 5% | - | - |
| 502. | 84 or any other Chapter | Reach stackers, cargo fork lifts & fork lift trucks, top lifter, rail mounted gantry cranes, rubber tyred gantry cranes, sling cranes and weighing bridges, required for use in an Inland Container Depot or Container Freight Station | 10% | - | - |
| 503. | 8507 90 | Battery separators | 5% | - | - |
| 504. | 85 or any other Chapter | Goods specified in List 48, for the manufacture of battery operated road vehicles of Chapter 87 | 10% | - | 5 |
| 505. | 86 | All goods | 10% | - | - |
| 506. | 8704 | Refrigerated motor vehicles for transport of goods | 10% | - | - |
| 507. | 9001 10 00 | All goods | 10% | - | -” ; |

(III) in the Annexure, after the Conditions,-

- (a) List 8, 10 and 15 shall be omitted;
- (b) in List 26, items (1), (6), (8), (10), (22) and (23) shall be omitted;
- (c) after List 26 and the entries relating thereto, the following shall be inserted, namely:-

“List 26A (See S.No. 244A of the Table)

- 1 Deflection parts, namely:- (i) EHT/LOT/FBT transformers (ii) Line driver transformers (iii) Deflection coil/yoke (iv) Linearity coil (v) Width coil
- 2 Air cored and ferrite cored transformers
- 3 RF/IF coils, inductance coils, peaking coils, tuning coils
- 4 Loud speakers (cone type)”;

- (d) after List 27 and the entries relating thereto, the following shall be inserted, namely:-

“List 27A (See S.No. 248 of the Table)

1. Cell cultivation devices, namely, roller bottle systems and spinner flasks
2. CO₂ incubator
3. DNA/Oligonucleotides Synthesizers
4. Electrophoresis system – (Protein & DNA; 2D)
5. ELISA Reader
6. ELISA Washer
7. Fluorimeters
8. Low Temperature Freezers (minus 70 degrees and less)
9. Spectrophotometers (including Nuclear Magnetic Resonance Spectrometers) ” ;

- (e) in List 32A,-

- (i) in item (1), against S.No (i), for the figures “8509 40 90”, the figures “8479 82 00” shall be substituted;
- (ii) in item (3),-

- (a) against S.No (i), for the figures “8441 80 00”, the figures “8477 80 90” shall be substituted;
- (b) against S.No (ii), for the figures “8441 80 00”, the figures “8477 80 90” shall be substituted;
- (c) against S.No (vi), for the words “Latex centrifuge testing”, the words “Latex centrifuge” shall be substituted;

(f) in List 34,-

- (i) in item (265), for the words “leather footwear”, the word “footwear” shall be substituted;
- (ii) after item (265), the following shall be inserted, namely:-
 - “(266) Colouring/painting machines for soles and heels
 - (267) High frequency welding/cutting machines for uppers and insoles
 - (268) Degreasing/ cleaning machine for polyurethane soles
 - (269) Strap fitting machine
 - (270) R P box strapping machine
 - (271) Dies for canvas shoes
 - (272) Dies for soles and straps for footwear ”;

(g) after List 47 and the entries relating thereto, the following shall be inserted, namely:-

“List 48 (See S.No. 504 of the Table)

1. DC motors [maximum power kW/rpm-5.8 kW (S2 rating/3900)];
2. DC series motor of capacity 5.46 kW;
3. Separately excited DC traction motor of capacity 20 HP;
4. Electronic MOSFET sepex controller;
5. DC brushless battery fan;
6. Contactor (battery voltage to electronic chopper controller) ” ;

(h) after List 48 and the entries relating thereto, the following shall be inserted, namely:-

“List 49 (See S.No 499 of the Table)

| | |
|--|--|
| I. Ginning And Pressing Machinery | |
| 1 | Sawgins or double roller gins with auto feeder. |
| 2 | Pre-cleaner |
| 3 | Lint cleaner |
| 4 | Mechanical/pneumatic conveyer system for carrying kapas |
| 5 | Mechanical/Pneumatic conveyer system for carrying lint |
| 6 | Bale press |
| 7 | Conveyer system for seeds |
| 8 | Humidifier/moisturizer |
| 9 | Fire Fighting System |
| 10 | HVI for Cotton testing |
| II. Spinning Preparatory and Spinning Machinery | |
| 1 | High speed combers capable of running upto 400 nips per minute |
| 2 | High speed lap formers (comber preparatory machine) capable of running upto 100 MPM with/without automatic grain adjuster and parts and accessories thereof. |
| 3 | High Production draw-frame with delivery speed upto 800 meters/minute with autoleveller |
| 4 | Speed frame with less than 1500 r.p.m. with inbuilt stretch control |
| 5 | Blow room line for processing man made fibres and cotton with automatic bale plucker with production capacity of 1500 to 2000 kg per hour. |
| III. Weaving Preparatory and Weaving Machinery | |
| 1 | Plain loom and automatic loom with shuttle insertion |
| 2 | Rapier shuttleless loom with insertion rate upto 700 meter per minute. |
| IV. Garmenting Machinery | |
| 1 | Industrial sewing machines with less than 3000 stitches per minute |

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|---|-----------------------------|
| 2 | Garment washing machines |
| 3 | Tumblers |
| 4 | Hydro extractors |
| 5 | Steam iron tables |
| 6 | Fabric inspection machine”. |

[F.No 334/1/2005- TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R. 118(E), dated the 1st March, 2002 and was last amended by notification No.9/2005-Customs, dated the 15st February, 2005 which was published in the Gazette of India, Extraordinary vide number G.S.R. 74 (E), dated the 15st February, 2005.