

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION
No. 11/2015-Customs

New Delhi, the 1st March, 2015

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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/2012-Customs, dated the 17th March,2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),*vide* G.S.R. 194(E), dated the 17th March,2012, namely:-

In the said notification, in the Table,-

(a) after S.No. 14C and the entries relating thereto, the following S.Nos. and the entries shall be inserted, namely :-

(1)	(2)	(3)	(4)
"14D	Any Chapter	All goods [except populated Printed Circuit Boards (PCBs)] required for use in the manufacture of the following, namely,- (i). All goods specified against S.Nos.1 to 68 of the TABLE to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 25/1998-Customs, dated the 2 nd June, 1998 <i>vide</i> number G.S.R.290(E), dated the 2 nd June, 1998; (ii). All goods specified against S.Nos. 1 to 38 of the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 24/2005-Customs dated the 1 st March, 2005 <i>vide</i> number G.S.R.122(E), dated the 1 st March, 2005; (iii). All goods specified against S.Nos. 1 to 32 of the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 25/2005-Customs dated the 1 st March, 2005 <i>vide</i> number G.S.R.123(E) dated 1 st March, 2005:	Nil

		Provided that the exemptions under this S.No. shall be subject to Condition No. 5 annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17 th March, 2012 <i>vide</i> number G.S.R.185(E) dated the 17 th March, 2012.	
14E	90 or any other Chapter	All goods specified against S.No. 488A of the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17 th March, 2012 <i>vide</i> number G.S.R.185(E) dated the 17 th March,2012: Provided that the exemption under this S.No. shall be subject to the conditions, if any, specified in respect of such goods under S. No. 488A of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue),No. 12/2012-Customs, dated the 17 th March, 2012 <i>vide</i> number G.S.R.185(E) dated the 17 th March, 2012.	Nil
14F	Any Chapter	All inputs for use in the manufacture of LED (Light Emitting Diode) driver or MCPCB (Metal Core Printed Circuit Board) for LED lights and fixtures or LED Lamps: Provided that the exemption under this S.No. shall be subject to Condition No. 5 annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17 th March, 2012 <i>vide</i> number G.S.R.185(E) dated the 17 th March, 2012.	Nil”;

(b) after S.No.45 and the entries relating thereto, the following S.Nos.and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
“45A	2710	Naphtha: Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	2% <i>ad valorem</i>
45B	2902 50 00	Styrene: Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	2% <i>ad valorem</i>
45C	2903 15 00	Ethylene dichloride (EDC): Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at	2% <i>ad valorem</i>

		Concessional Rate of Duty for Manufacture of Excisable Goods) Rule, 1996.	
45D	2903 21 00	Vinyl chloride monomer (VCM): Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	2% <i>ad valorem</i> ";

(c) after S.No.78 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"78A	7204	The following goods, namely:- (a) Melting scrap of iron or steel; (b) Stainless steel scrap, for the purpose of melting	2%";

(d) after S.No.79 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"79A	7404	The following goods, namely:- (a) Copper scrap; (b) Brass scrap	2%";
79B	7602	Aluminium scrap	2%";

(e) S. No. 83 and the entries relating thereto shall be deleted.

[F. No. 334/5/2015-TRU]

(Akshay Joshi)
Under Secretary to the Government of India

Note.-The principal notification No. 21/2012-Customs, dated the 17th March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 194(E)), dated the 17th March, 2012 and last amended by notification No. 21/2014-Customs, dated the 11th July, 2014, *vide* number G.S.R. 468(E), dated the 11th July, 2014.