

Supplement to BDP's Customs Tariff [59th Edition]

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Comparative Statement of Notification No. 50/2017- Customs and Notification No. 45/2025-Customs



Editor's Note

This comparative table has been prepared to help users identify corresponding serial numbers between the old **Notification No. 50/2017-Customs** and the new **Notification No. 45/2025-Customs**.

Notification No. 45/2025-Customs dated 24.10.2025 (w.e.f.01.11.2025) has been issued under Section 25(1) of the Customs Act, 1962 and Section 3(12) of the Customs Tariff Act, 1975, in supersession of Notification No. 50/2017-Customs and several earlier exemption notifications. It consolidates and rationalizes all customs duty exemptions into four structured tables covering goods eligible for concessional or nil Basic Customs Duty, IGST, and Compensation Cess.

The notification aligns exemption entries with the current Customs Tariff and GST framework, providing uniformity, legal clarity, and ease of reference for trade and administration.

This serves as the principal reference for all customs exemptions, replacing multiple earlier notifications and simplifying the exemption regime under one comprehensive framework.

This comparative statement provides a serial-wise mapping of both notifications to facilitate easy reference for importers, CHAs, customs officials, and trade professionals. It enables users to trace changes, additions, and realignments in the new structure quickly.

The table serves as a practical guide for smooth transition and better understanding of the updated exemption framework under the Customs law.

**COMPARATIVE TABLE OF SERIAL NUMBERS OF
NTFN 50/2017-CUS. AND NTFN 45/2025-CUS.**

Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs	Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs	Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs	Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs
1.	1.	63.	43.	139.	85.	221.	127.
2.	2.	64.	44.	141.	86.	222.	128.
3.	3.	64A.	45.	Ntnfn 52/2017	87.	223.	129.
3AA.	4.	57.	46.	147B.	88.	225.	130.
3AB.	5.	65.	47.	147C.	89.	226.	131.
3AC.	6.	66.	48.	147D.	90.	227.	132.
6B.	7.	70.	49.	147E.	91.	228.	133.
6BA.	8.	71.	50.	147F.	92.	237.	134.
6BB.	9.	73.	51.	150.	93.	239.	135.
6BC.	10.	74.	52.	153.	94.	249.	136.
6BD.	11.	75.	53.	155.	95.	249A.	137.
6BE.	12.	76.	54.	162.	96.	253.	138.
6BF.	13.	77.	55.	163.	97.	256.	139.
17.	14.	79.	56.	164.	98.	257.	140.
19.	15.	80.	57.	165.	99.	257A.	141.
20.	16.	80A.	58.	166.	100.	257B.	142.
20A.	17.	81.	59.	166B.	101.	257C.	143.
20B.	18.	81A.	60.	167B.	102.	260.	144.
21.	19.	90.	61.	167.	103.	261.	145.
21A.	20.	90C.	62.	167A.	104.	265.	146.
21B.	21.	90D.	63.		105.	267.	147.
21C.	22.	90A.	64.	168.	106.	269.	148.
21D.	23.	90B.	65.	172.	107.	270.	149.
24A.	24.	100A.	66.	176.	108.	271.	150.
24B.	25.	103.	67.	177.	109.	273.	151.
26A.	26.	100.	68.	181.	110.	273A.	152.
26B.	27.	104.	69.	183.	111.	273B.	153.
32.	28.	104A.	70.	184.	112.	276.	154.
32A.	29.	104B.	71.	186.	113.	279.	155.
32AA.	30.	104BA.	72.	188.	114.	280.	156.
32AB.	31.	104C.	73.	189.	115.	280A.	157.
32AC.	32.	104D.	74.	190.	116.	284.	158.
32AD.	33.	104DC.	75.	191.	117.	284A.	159.
46.	34.	104DA.	76.	191A.	118.	290.	160.
49.	35.	104DB.	77.	204.	119.	291.	161.
53.	36.	104E.	78.	204AA.	120.	292.	162.
54.	37.	104F.	79.	213.	121.	293A.	163.
54A.	38.	119.	80.	213A.	122.	296A.	164.
54B.	39.	126.	81.	214.	123.	297A.	165.
60.	40.	128.	82.	217.	124.	298.	166.
61.	41.	132A.	83.	218.	125.	301.	167.
62.	42.	133.	84.	219A.	126.	302.	168.

Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs	Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs	Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs	Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs
303.	169.	376D.	213.	451B.	258.	516A.	303.
304A.	170.	376E.	214.	454.	259.	516B.	304.
304B.	171.	377.	215.	460.	260.	516C.	305.
326.	172.	377A.	216.	460A.	261.	517.	306.
329.	173.	377AA.	217.	460B.	262.	518.	307.
333.	174.	378.	218.	460C.	263.	518A.	308.
334.	175.	379.	219.	460D.	264.	519.	309.
335.	176.	380.	220.	460E.	265.	520.	310.
337.	177.	380A.	221.	461A.	266.	521.	311.
339.		381.	222.	462.	267.	522.	312.
341.	178.	381A.	223.	463.	268.	523.	313.
341A.	179.	381B.	224.	464.	269.	523A.	314.
342A.	180.	390.	225.	464A.	270.	524.	315.
	181.	390B.	226.	467.	271.	525.	316.
344.	182.	392.	227.	468.	272.	526.	317.
345.	183.	403.	228.	471.	273.	526A.	318.
345A.	184.	404.	229.	472.	274.	527.	319.
345B.	185.	405.	230.	476.	275.	527A.	320.
346.	186.	406.	231.	477.	276.	527B.	321.
347.	187.	415.	232.	480.	277.	528A.	322.
348.	188.	415A.	233.	485A.	278.	528AA.	323.
349.	189.	416.	234.	489A.	279.	528B.	324.
350.	190.	417.	235.	489B.	280.	528C.	325.
351.	191.	418.	236.	490.	281.	530.	326.
354.	192.	422.	237.	491.	282.	530A.	327.
355.	193.	423.	238.	494A.	283.	531.	328.
356.	194.	426.	239.	498.	284.	531A.	329.
357.	195.	426A.	240.	499.	285.	532.	330.
357A.	196.	428.	241.	499A.	286.	532A.	331.
357B.	197.	429.	242.	500.	287.	533.	332.
359A.	198.	435.	243.	502.	288.	534.	333.
360.	199.	437.	244.	502A.	289.	535.	334.
361.	200.	438.	245.	503.	290.	535A.	335.
364A.	201.	442.	246.	504.	291.	536.	336.
364B.	202.	446.	247.	509.	292.	537.	337.
364C.	203.	448A.	248.	510.	293.	538.	338.
364CA.	204.	448C.	249.	511.	294.	539.	339.
368.	205.	448D.	250.	512.	295.	539A.	340.
371A.	206.	448E.	251.	512A.	296.	540.	341.
371B.	207.	448F.	252.	515A.	297.	542.	342.
374.	208.	448G.	253.	515AA.	298.	543.	343.
375.	209.	448H.	254.	515B.	299.	543A.	344.
376A.	210.	449A.	255.	515C.	300.	544.	345.
376AA.	211.	451.	256.	515D.	301.	544A.	346.
376B.	212.	451A.	257.	516.	302.	545.	347.

Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs	Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs	Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs	Serial No. in Notification No. 50/2017-Customs	Corresponding Serial No. in Notification No. 45/2025-Customs
546.	348.	563F.	372.	591.	396.	New Entry	420.
547A.	349.	563F.	373.	593.	397.	New Entry	421.
548.	350.	564.	374.	595.	398.	New Entry	422.
549.	351.	567.	375.	596.	399.	New Entry	423.
550.	352.	569.	376.	606A.	400	New Entry	424.
551.	353.	570.	377.	607.	401	New Entry	425.
551A.	354.	571.	378.	607A.	402	New Entry	426.
553.	355.	572.	379.	607B.	403	New Entry	427.
555.	356.	573.	380.	608.	404	New Entry	428.
555A.	357.	574.	381.	608A.	405	New Entry	429.
557A.	358.	575.	382.	609.	406	New Entry	430.
557B.	359.	576.	383.	610.	407.	New Entry	431.
557C.	360.	577.	384.	612.	408.	New Entry	432.
559.	361.	578.	385.	New Entry	409.	New Entry	433.
560.	362.	578A.	386.	New Entry	410.	New Entry	434.
561.	363.	580.	387.	New Entry	411.	New Entry	435.
562.	364.	581.	388.	New Entry	412.	New Entry	436.
563.	365.	581A.	389.	New Entry	413.	New Entry	437.
563A.	366.	581B.	390.	New Entry	414.	New Entry	438.
563B.	367.	582.	391.	New Entry	415.	New Entry	439.
563C.	368.	583.	392.	New Entry	416.	New Entry	440.
563D.	369.	585.	393.	New Entry	417.		
563E.	370.	586.	394.	New Entry	418.		
563E.	371	587.	395.	New Entry	419.		

Exemption of Customs Duty and Integrated Tax on Certain Goods Imported into India

Ntn 45 dated 24.10.2025

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), and in supersession of the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely: -

- (i) No.1/2025-Customs, dated the 16th January, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 63(E) dated the 16th January, 2025;
- (ii) No.57/2022-Customs, dated the 17th November, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 822(E) dated the 17th November, 2022;
- (iii) No.32/2019-Customs, dated the 30th September, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.726 (E) dated the 30th September, 2019;
- (iv) No.19/2019-Customs, dated the 6th July, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 476(E) dated the 6th July, 2019;
- (v) No.86/2017-Customs, dated the 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1404(E) dated the 14th November, 2017;
- (vi) 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;
- (vii) No.41/2017-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. 776(E) dated the 30th June, 2017;
- (viii) No.37/2017-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. 772(E) dated the 30th June, 2017;
- (ix) No.36/2017-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. 771(E) dated the 30th June, 2017;

- (x) No.32/2017-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. 767(E) dated the 30th June, 2017;
- (xi) No.30/2017-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. 765(E) dated the 30th June, 2017;
- (xii) No.29/2017-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. 764(E) dated the 30th June, 2017;
- (xiii) No.16/2017-Customs, dated the 20th April, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 394(E) dated the 20th April, 2017;
- (xiv) No.5/2017-Customs, dated the 2nd February, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 89(E) dated the 2nd February, 2017;
- (xv) No.130/2010-Customs, dated the 23rd December, 2010 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1008(E) dated the 23rd December, 2010;
- (xvi) No.81/2005-Customs, dated the 8th September, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 569(E) dated the 8th September, 2005;
- (xvii) No.121/2003-Customs, dated the 1st August, 2003 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 623(E) dated the 1st August, 2003;
- (xviii) No.25/1998-Customs, dated the 2nd June, 1998 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 290(E) dated the 2nd June, 1998;
- (xix) No.51/1996-Customs, dated the 23rd July, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E) dated the 23rd July, 1996;
- (xx) No.50/1996-Customs, dated the 23rd July, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 302(E) dated the 23rd July, 1996;
- (xxi) No.39/1996-Customs, dated the 23rd July, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 291(E) dated the 23rd July, 1996;
- (xxii) No.154/1994-Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 583(E) dated the 13th July, 1994;
- (xxiii) No.152/1994-Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 581(E) dated the 13th July, 1994;
- (xxiv) No.148/1994-Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 577(E) dated the 13th July, 1994;
- (xxv) No.147/1994-Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 576(E) dated the 13th July, 1994;
- (xxvi) No.146/1994-Customs, dated the 13th July, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 575(E) dated the 13th July, 1994;
- (xxvii) No.104/1994-Customs, dated the 16th March, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 319(E) dated the 16th March, 1994;
- (xxviii) No.207/89-Customs, dated the 17th July, 1989 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E) dated the 17th July, 1989;
- (xxix) No. 326-Customs, dated the 23rd December, 1993 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 912(E) dated the 23rd December, 1993;
- (xxx) No. 80-Customs, dated the 29th August, 1970 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1246(E) dated the 29th August, 1970;
- (xxxi) No. 3-Customs, dated the 8th January, 1957 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 98(E) dated the 8th January, 1957,

except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts -

- (a) the goods of the description specified in column (3) of the Table I below or column (3) of the said Table read with the relevant List appended thereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-
 - (i) 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 standard rate specified in the corresponding entry in column (4) of the said Table; and
 - (ii) from so much of the integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at 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 Table I, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table;

- (b) the goods of the description specified in column (3) of the Table II below or column (3) of the said Table read with the relevant List appended thereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-
- (i) 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 standard rate specified in the corresponding entry in column (4) of the said Table; and
 - (ii) from so much of the integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 as is in excess of the amount calculated at 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 Table II, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table;
- (c) the goods of the description specified in column (3) of the Table III below or column (3) of the said Table read with the relevant List appended thereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-
- (i) 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 standard rate specified in the corresponding entry in column (4) of the said Table; and
 - (ii) from so much of the integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table,
 - (iii) from so much of compensation cess leviable thereon under sub-section (9) of section 3 of said Customs Tariff Act, read with section 8 of the Goods and Services (Compensation to States) Act, 2017 (15 of 2017) and section 5 of the Integrated Goods and Services Tax Act, 2017 as is in excess of the amount calculated at the rate specified in the corresponding entry in column (6) of the said Table,
- subject to any of the conditions, specified in the Annexure to Table III, the condition number of which is mentioned in the corresponding entry in column (7) of the said Table;
- (d) the goods of the description specified in column (3) of the Table IV below or column (3) of the said Table falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs as leviable thereon which is specified in the said First Schedule, as is in excess of the duties which would be leviable, if the value of the said goods, for the purposes of sub-section (1) of section 14 of the said Customs Act, were equal to the aggregate of -
- (i) the cost of the carrier medium; and
 - (ii) the freight and insurance charges incurred in respect of the carrier medium.

TABLE I

S. No.	Chapter or heading or sub-heading or tariff	Description of goods	Standard Rate	IGST	Con. No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	01	Animals and birds imported by zoo	Nil	-	-
2.	01	Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock	5%	-	-
3.	01	Grandparent poultry stock and donkey stallions	25%	-	-
4.	0207 25 00, 0207 27 00	Meat and edible offal, of turkeys, frozen	5%	-	-
5.	0207 42 00, 0207 45 00	Meat and edible offal, of ducks, frozen	5%	-	1
6.	0304 99 00	Frozen Fish Paste (Surimi) for use in manufacture of Surimi analogue products, for export	5%	-	2
7.	0306 19 00	Frozen Krill	15%	-	-
8.	0306 36	Live SPF Vannamei shrimp (<i>Litopenaeus vannamei</i>) broodstock	5%	-	-
9.	0306 36	Live Black tiger shrimp (<i>Penaeus monodon</i>) broodstock	5%	-	-
10.	0306 36 60	Artemia	Nil	-	-
11.	0308 90 00	SPF Polychaete worms	5%	-	-
12.	0505 10	Real Down Filling Material from Duck or Goose, when imported by bona fide exporters for use in the manufacture of textile or leather garments, for export	10%	-	2 and 3
13.	0511 91 40	Artemia cysts	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
14.	06, 07, 08, 09 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: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	4
15.	0703 10	All goods	Nil	-	-
16.	0713	Pulses other than Peas (<i>Pisum sativum</i>), Tur, Chickpeas, Kabuli Chana, Bengal Gram and Masoor (Lentils)	Nil	-	-
17.	0713 10	Peas (<i>Pisum sativum</i>)	10%	-	-
18.	0713 60 00	Tur Whole	Nil	-	-
19.	0713 40 00, 0713 60 00	Tur (other than Tur whole)	10%	-	-
20.	0713 20 10	Kabuli Chana	10%	-	-
21.	0713 20 20	Bengal Gram (desi chana)	10%	-	-
22.	0713 20 90	Chickpeas (garbanzos)	10%	-	-
23.	0713 40 00	Lentils (Mosur)	5%	-	-
24.	0802 11 00	All goods	Rs. 35 per kg/-	-	-
25.	0802 12 00	All goods	Rs. 100 per kg/-	-	-
26.	0802 31 00	All goods	100%	-	-
27.	0802 99 00	Pecan nuts	30%	-	-
28.	0806 20 10	Dark seedless raisin	30%	-	-
29.	0808 10 00	All goods	15%	-	-
30.	0810 40 00	Cranberries, fresh; Blueberries, fresh	10%	-	-
31.	0811 90	Cranberries, frozen; Blueberries, frozen	10%	-	-
32.	0813 40 90	Cranberries, dried; Blueberries, dried	10%	-	-
33.	1207 99 90	Shea Nuts	15%	-	-
34.	1209	All goods (other than those falling under sub-headings 1209 91 and 1209 99)	15%	-	-
35.	1211 30 00, 1211 40 00, 1211 50, 1211 60 00, 1211 90	All goods, fresh or dried, other than liquorice roots	15%	-	-
36.	1301 90 49	Oleopine resin	5%	-	-
37.	1302 14, 1302 19, 1302 20 00	All goods (other than vegetable seeds and extracts of pyrethrum or of the roots of plants containing rotenone)	15%	-	-
38.	1504 20	Fish lipid oil for use in manufacture of aquatic feed	Nil	-	3
39.	1504 20	Crude fish oil for use in manufacture of aquatic feed	Nil	-	3
40.	1505	All goods	15%	-	-
41.	1507 10 00	All goods	10%	-	-
42.	1507 90 10	All goods	32.5%	-	-
43.	1508, 1509, 1510, 1512 (other than 1512 11 10), 1513, 1515	All goods, crude and edible grade	35%	-	-
44.	1508, 1510, 1512 (other than 1512 19 10), 1513, 1515	All goods, refined and edible grade	45%	-	-
45.	1509	All goods, refined and edible grade	40%	-	-
46.	1511 10 00	Crude Palm Oil	10%	-	-
47.	1511 90	All goods	32.5%	-	-
48.	1511	Palm stearin, whether crude, RBD or other, having free fatty acid (FFA) 20% or more	7.5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
49.	1512 11 10	All goods	10%	-	-
50.	1512 19 10	All goods	32.5%	-	-
51.	1514 11, 1514 91	All goods, edible grade	35%	-	-
52.	1514 19, 1514 99	All goods, edible grade	45%	-	-
53.	1516 10	All goods	30%	-	-
54.	1516 20, 1516 30 00	All goods	80%	-	-
55.	1516 20, 1516 30 00	All goods of edible grade	45%	-	-
56.	1517 10 21, 1517 90 10, 1518 00 11, 1518 00 21, 1518 00 31	All goods of edible grade	45%	-	-
57.	1517, 1518	All goods other than edible grade	30%	-	-
58.	1518	Algal Oil for manufacturing of aquatic feed: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
59.	1520 00 00	Crude glycerin	7.5%	-	-
60.	1520 00 00	Crude glycerin for use in manufacture of Epichlorohydrin: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027	2.5%	-	3
61.	1702	Lactose for use in the manufacture of homeopathic Medicine : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	10%	-	3
62.	2008 19 21, 2008 19 22, 2008 19 29, 2008 19 91	All goods	30%	-	-
63.	2008 19 92	All goods	30%	-	-
64.	2008 93 00	Cranberries, otherwise prepared or preserved, whether or not contain- ing added sugar or other sweetening matter or spirit, not elsewhere specified or included	5%	-	-
65.	2008 99	Blueberries, otherwise prepared or preserved, whether or not contain- ing added sugar or other sweetening matter or spirit, not elsewhere specified or included	10%	-	-
66.	2102 20 00	Algal Prime (flour) for use in manufacture of aquatic feed	Nil	-	3
67.	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% by volume, determined at a temperature of 20 degrees centigrade)	50%	-	-
68.	2202 99	Cranberry products	10%	-	-
69.	Any Chapter	The goods specified in List 1 appended to TABLE I used in the process- ing of sea-food : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	5
70.	2204, 2205, 2206, 2208	All goods	50%	-	-
71.	2207 20 00	Denatured ethyl alcohol for use in manufacture of industrial chemicals: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027	Nil	-	3
72.	2301 10 90	Insect Meal for use in research and development purposes in aquatic feed manufacturing	5%	-	3 and 6
73.	2301 20	Fish meal for use in manufacture of aquatic feed: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027.	5%	-	3
74.	2301 20	Krill meal for use in manufacture of aquatic feed	Nil	-	3
75.	2301 20	Fish Hydrolysate for use in manufacture of aquatic feed	5%	-	3

(1)	(2)	(3)	(4)	(5)	(6)
76.	2309 90 31	Prawn and shrimps feed	5%	-	-
77.	2309 90 39	Fish Feed	5%	-	-
78.	2309 90 90	Mineral and vitamin Premixes for use in manufacture of aquatic feed	Nil	-	3
79.	2309 90 90	Single Cell Protein from Natural Gas for use in research and development purposes in aquatic feed manufacturing	5%	-	3 and 6
80.	2309 90	Shrimp larvae feed	5%	-	-
81.	2518	Dolomite for metallurgical use conforming to IS:10346-2004	2.5%	-	-
82.	2521	Limestone for metallurgical use conforming to IS:10345-2004	2.5%	-	-
83.	2529 22 00	Acid grade fluorspar containing by weight more than 97% of calcium fluoride	2.5%	-	-
84.	26	Gold ores and concentrates for use in the manufacture of gold : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3 and 7
85.	27	The following bunker fuels for use in ships or vessels, namely:- (i) IFO 180 CST; (ii) IFO 380 CST; (iii) Very Low Sulphur Fuel Oil (VLSFO) meeting ISO 8217:2017 RMG380 Viscosity in 220-400 CST standards/Marine Fuel 0.5% (FO) : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	8
86.	2701, 2702, 2703	All goods	2.5%	-	-
87.	2709 00 10	Petroleum Crude	Re 1 per metric tonne	-	-
88.	2710 19	Fuel oil	2.5%	-	-
89.	2710 19	Straight run fuel oil	2.5%	-	-
90.	2710 19	Low sulphur wax residue	2.5%	-	-
91.	2710 19	Vacuum residue, Slurry	2.5%	-	-
92.	2710 19	Vacuum gas oil	2.5%	-	-
93.	2710	Naphtha, for use in the manufacture of fertilisers: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
94.	2711 12 00, 2711 13 00, 2711 19	Liquefied propane and butane mixture, liquefied propane, liquefied butane and liquefied petroleum gases (LPG) imported by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited for supply to household domestic consumers or to Non-Domestic Exempted Category (NDEC) customers	Nil	-	-
95.	2711	Liquefied petroleum gases (LPG), in excess of the quantity of petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene by the unit located in Domestic Tariff Area (DTA), received from the unit located in Special Economic Zone (SEZ) and returned by the DTA unit to the SEZ unit from where such Liquefied petroleum gases (LPG) were received. Explanation —For the purposes of this entry, the quantity of the petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene shall be calculated by subtracting from the quantity of the said gases received by the DTA unit manufacturing polyisobutylene, the quantity of the said gases returned by the said unit to the SEZ unit: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3

(1)	(2)	(3)	(4)	(5)	(6)
96.	2716 00 00	Electrical energy supplied from Processing Area of SEZ to Domestic Tariff Area (DTA), generated using- (i) imported coal as fuel (ii) domestic coal as fuel (iii) mix of domestic gas/RLNG (Regasified Liquefied Natural Gas) as fuel (iv) RLNG as fuel	Paisa per KWh 40 65 59 89	- - - -	- - - -
97.	2716 00 00	Electrical energy supplied from Non-Processing Area of SEZ to Domestic Tariff Area, generated using- (i) imported coal as fuel (ii) domestic coal as fuel (iii) mix of domestic gas/RLNG as fuel (iv) RLNG as fuel	Paisa per KWh 24 24 18 21	- - - -	- - - -
98.	2716 00 00	Electrical energy supplied to DTA by power plants of 1000MW or above, and granted formal approval for setting up in SEZ prior to 19 th July, 2012: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	9
99.	2716 00 00	Electrical energy supplied to DTA from power plants of less than 1000MW, and granted formal approval for setting up in SEZ prior to 19 th July, 2012- (i) imported coal as fuel (ii) domestic coal as fuel (iii) mix of domestic gas/RLNG as fuel (iv) RLNG as fuel Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Paisa per KWh 24 24 18 21	- - - -	9 9 9 9
100.	28, 29, 30, 38	Drugs, m edicines, diagnostic kits or equipment specified in List 2 appended to TABLE I	5%	-	-
101.	28, 29, 30, 38	Bulk drugs used in the manufacture of drugs or medicines specified in List 2 appended to TABLE I : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	5%	-	3
102.	28, 29, 30, 38	Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 3	Nil	-	-
103.	28, 29, 30, 38	The following goods, namely:- (i) Bulk drugs used in the manufacture of life saving drugs or medicines specified in List 3 appended to TABLE I (ii) Bulk drugs used in the manufacture of: a. Poliomyelitis Vaccine (Inactivated and live) b. Monocomponent insulins Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil Nil Nil	- - -	3 3 3
104.	30, 9804	Drugs, Medicines or Food for Special Medical Purposes (FSMP) used for treatment of rare diseases: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	10
105.	Chapter 30	Drugs or medicines, specified in column (2) of the List 4 appended to TABLE I, for supply under Patient Assistance Programmes specified in the corresponding entry in column (3) of the said List 4, run by the pharmaceutical companies specified in the corresponding entry in column (4) of the said List 4: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	11

(1)	(2)	(3)	(4)	(5)	(6)
106.	28, 29, 32, 39, 54, 56, 70, 72, 90	The following goods, namely:- (i) Goods specified in List 5 appended to TABLE I, for the manufacture of telecommunication grade optical fibres or optical fibre cables; (ii) Fibre reinforced plastic rods (FRP), for the manufacture of telecommunication grade optical fibres or optical fibre cables; (iii) Goods specified in List 6 appended to TABLE I for manufacture of telecommunication grade FRP: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027	Nil	-	3
107.	28, 38	The following goods, namely:- (i) Silicon in all forms, that is, polycrystalline silicon or ingots, for the manufacture of undiffused silicon wafers; (ii) Undiffused silicon wafers, for the manufacture of solar cells or solar cell modules : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
108.	2807 00 10	Sulphuric acid for the manufacture of fertilizers	5%	-	-
109.	2809 20 10	Phosphoric acid	5%	-	-
110.	2841	Ammonium Metavanadate	2.5%	-	-
111.	2844	Medical use fission Molybdenum-99 (Mo-99) for use in the manufacture of radio pharmaceuticals : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
112.	2852, 3822	Pharmaceutical Reference Standard : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	12
113.	29, 38	Alpha pinene	5%	-	-
114.	29, 30, 35, 38, 39	Goods specified in List 7 appended to TABLE I used for the manufacture of enzyme linked immunosorbent assay kits (ELISA Kits): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
115.	29, 38	Gibberellic acid	5%	-	-
116.	29	DL-2 Aminobutanol, Diethyl malonate, Triethyl orthoformate, Aceto butyrolactone, Thymidine, Artemisinin	5%	-	-
117.	29	Maltol, for use in the manufacture of deferiprone: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
118.	2910 20 00	Methyloxirane (propylene oxide)	2.5%	-	-
119.	2914 61 00, 2914 69 30, 2914 69 90	Anthraquinone or 2-Ethyl Anthraquinone, for use in manufacture of Hydrogen Peroxide: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	2.5%	-	3
120.	2929 10 90	Methylene Diphenyl Diisocyanate (MDI) for use in the manufacture of Spandex Yarn	5%	-	3
121.	30 or any other Chapter	Drugs and materials: Provided that nothing contained in this S. No. shall have effect after the 31 st March, 2029	Nil	-	13
122.	30	Diethylcarbamazine (DEC) tablets	-	Nil	14
123.	Any Chapter	Artificial Plasma	5%	-	-
124.	Any Chapter	All types of contraceptives	Nil	-	-
125.	3002 49 10	Probiotics	5%	-	-
126.	3102 30 00	All Goods	5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
139.	39	Ethylene vinyl acetate (EVA)	7.5%	-	-
140.	39, 48 or any other Chapter	Tags, labels, stickers, belts, buttons, hangers or printed bags (whether made of polythene, polypropylene, PVC, high molecular or high-density polyethylene), imported by bona fide exporters: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	2 and 3
141.	39, 48 or any other Chapter	The goods specified in List 9 appended to TABLE I, when imported by bona fide exporters for use in the manufacture of handicraft items, for export : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3 and 16
142.	39, 48 or any other Chapter	The goods specified in List 10 appended to TABLE I, when imported by bona fide exporters for use in the manufacture of textile or leather garments, for export: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	2 and 3
143.	39, 48 or any other Chapter	The goods specified in List 11 appended to TABLE I, when imported by bona fide exporters, for use in the manufacture of leather or synthetic footwear, or other leather products, for export: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	2 and 3
144.	39, 72 and 81	The following goods, for the manufacture of orthopedic implants falling under sub-heading 9021 10, or other artificial parts of the body falling under sub-heading 9021 31 or 9021 39 namely:- (i) Special grade stainless steel; (ii) Titanium alloys; (iii) Cobalt-chrome alloys; (iv) All types of polyethylene: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil Nil Nil Nil	- - - -	3 3 3 3
145.	39 or 74	The following goods, if imported for the manufacture of Copper - T contraceptives, namely:- (i) Alatheon (ii) Copper wire Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
146.	3902	Capacitor grades polypropylene granules or resins for the manufacture of capacitor grade plastic film: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
147.	3904	All goods	7.5%	-	-
148.	3906 90 90	Super absorbent polymer (SAP) imported for use in the manufacture of the following, namely:- (i) adult diapers; (ii) all goods falling under chapter heading 9619, other than adult diapers Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
149.	3907	Polyester chips	5%	-	-
150.	3907 29 10	Polytetramethylene ether glycol, (PT MEG) for use in the manufacture of spandex yarn: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3

(1)	(2)	(3)	(4)	(5)	(6)
151.	3908	Nylon chips	5%	-	-
152.	3920 (other than 3920 99 99), 3921	All goods other than Poly vinyl chloride (PVC) Flex Films Explanation —For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets	10%	-	-
153.	3920 99 99	All goods other than Poly vinyl chloride (PVC) Flex Films Explanation —For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets	15%	-	-
154.	4002 70 00	Ethylene - propylene - non-conjugated diene rubber (EPDM) for use in the manufacture of insulated wires and cables falling under heading 8544 (except sub-heading 8544 11): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	7.5%	-	3
155.	40	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	17
156.	40	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	18
157.	4011 30 00	All goods other than goods covered under S. Nos.155 and 156	2.5%	-	-
158.	4016 95 90, 4016 99 90,	All goods, other than- (i) Natural rubber latex made balloons; (ii) Microphone Rubber Case for cellular mobile phones; or (iii) Sensor Rubber Case / Sealing Gasket including sealing gaskets / cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination / combination of rubbers for cellular mobile phones. Explanation —For the removal of doubts, this entry does not include toy balloons made of natural rubber latex (toy balloons are classified under Customs tariff heading 9503)	10%	-	-
159.	4104 11 00, 4104 19 00, 4105 10 00, 4106 21 00, 4106 31 00, 4106 91 00	Wet blue leather (hides and skins)	Nil	-	-
160.	47	Pulp of wood or of other fibrous cellulosic material (excluding rayon grade wood pulp) when used for the manufacture of the following, namely:- (i) newsprint; (ii) paper and paperboard; (iii) adult diapers; (iv) all goods falling under chapter heading 9619, other than adult diapers Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil Nil Nil 2.5%	- - - -	3 and 19 3 3 3
161.	4702	Rayon grade wood pulp	2.5%	-	-
162.	4707	(i) All goods imported for use in, or supply to, a unit for manufacture of paper or paperboard other than newsprint; (ii) All goods, imported for use in, or supply to, a unit for manufacture of news print: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	2.5% 2.5%	- -	3 3

(1)	(2)	(3)	(4)	(5)	(6)
163.	48	The following goods used in the printing of newspapers, namely:- (i) newsprint; (ii) other uncoated paper conforming to the specifications of newsprint (other than its surface roughness) Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	20
164.	4810	Lightweight coated paper weighing up to 70 g/m ² , imported by actual users for printing of magazines: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
165.	4823 90 90	All goods other than kites	10%	-	-
166.	49 or 8523	The following goods, namely:- (i) Information Technology software, and (ii) Document of title conveying the right to use Information Technology software. Explanation —"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	Nil	-	-
167.	Any Chapter	Commercial catalogues in book form	Nil	-	-
168.	490110 10, 490191 00, 490199 00	Printed books (including covers for printed books) and printed manuals, in bound form or in loose-leaf form with binder, executed on paper or any other material including transparencies	5%	-	-
169.	4906	All goods	Nil	-	-
170.	4907 00 20	Paper Money	Nil	Nil	-
171.	5201 00 25	Other: of staple length exceeding 32.0 mm	Nil	-	-
172.	5603 11 10, 5603 11 90	Hydrophilic Non-Woven, Hydrophobic Non- Woven, imported for use in the manufacture of Adult Diapers: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
173.	6001 10, 6001 92	Pile fabrics for the manufacture of toys: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	10%	-	3
174.	68, 82, 84	Moulds (including chassis for the manufacture of semi-conductor devices), tools (excluding tungsten carbide micro PCB drills) and dies, for the manufacture of parts of electronic components or electronic equipments: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
175.	68, 72, 85	The following goods, namely:- (i) Graphite Felt or graphite pack for growing silicon ingots; (ii) Thin steel wire used in wire saw for slicing of silicon wafers Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
176.	6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90, 6802 23 10, 6802 23 90, 6802 29 00, 6802 91 00, 6802 92 00, 6802 93 00	All goods, other than marble slabs and goods mentioned at S.No. 177	10%	-	-
177.	6802 23 10, 6802 23 90, 6802 29 00, 6802 93 00	Granite slabs	20%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
178.	70	Preform of silica for use in the manufacture of telecommunication grade optical fibres or optical fibre cables: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027	5%	-	3
179.	Any Chapter	The following goods for the manufacture of Preform of Silica, namely:- (i) Refrigerated Helium Liquid (2804); (ii) Germanium Tetra Chloride (2812); (iii) Silica tetra chloride (2812); (iv) Silica tube (7002); (v) Silica Rods (7002) Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027	Nil	-	3
180.	7007	All goods other than those suitable for use in - (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	10%	-	-
181.	70, 84, 85, 90, Any other Chapter	The goods specified in List 12 appended to TABLE I : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	-
182.	71	Rubies, emeralds and sapphires, unset and imported uncut	0.5%	-	-
183.	71	Rough diamonds (industrial or non- industrial)	Nil	-	-
184.	7102 21, 7102 31 00	Simply Sawn Diamonds: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	21
185.	7102, 7104	Seeds for use in manufacturing of rough lab- grown diamonds: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	-
186.	71	Rough coloured gemstones	0.5%	-	-
187.	71	Rough semi-precious stones	0.5%	-	-
188.	7103	Pre-forms of precious and semi-precious stones	0.5%	-	-
189.	71 (except 7104 99 00)	Cut and polished coloured gemstones	5%	-	-
190.	71	Diamonds including lab grown diamonds-semi-processed, half-cut or broken	5%	-	-
191.	71	Non-industrial diamonds including lab-grown diamonds (other than rough diamonds)	5%	-	-
192.	71	Gold dore bar, having gold content not exceeding 95%	5%	-	3 and 22
193.	71	Silver dore bar having silver content not exceeding 95%	5%	-	3 and 22
194.	71, 98	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units, and gold coins having gold content not below 99.5%, imported by the eligible passenger (ii) Gold in any form other than (i), including tola bars and ornaments, but excluding ornaments studded with stones or pearls	5%	-	23
195.	71, 98	Silver, in any form including ornaments, but excluding ornaments studded with stones or pearls, imported by the eligible passenger	5%	-	23
196.	7108	All goods other than those mentioned at S. No. 192	5%	-	-
197.	7106	All goods other than those mentioned at S. No. 193	5%	-	-
198.	71	Import of- (a) Gold or Silver or both by banks as per List 13 appended to TABLE I; (b) Gold by banks as per List 14 appended to TABLE I; (c) Gold/Silver/Platinum by entities as per List15 appended to TABLE I	-	Nil	-

(1)	(2)	(3)	(4)	(5)	(6)
199.	7104	Rough synthetic gemstones	0.5%	-	-
200.	7104	Rough cubic zirconia	0.5%	-	-
201.	7112	Spent catalyst or ash containing precious metals: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3 and 24
202.	7107 00 00, 7109 00 00, 7110 11 11, 7110 11 19, 7110 11 21, 7110 11 29, 7110 19 10, 7110 19 90, 7110 21 00, 7110 29 00, 7110 41 00, 7110 49 00, 7111 00 00, 7112, 7118	All goods	5%	-	-
203.	7113	(i) Gold findings; (ii) Silver findings; (iii) Platinum findings Explanation —For the purposes of this entry, gold, silver or platinum findings mean a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewelry in place.	5%	-	-
204.	7202 60 00	Ferro-Nickel	Nil	-	-
205.	7204	All goods: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	-
206.	7210 12 10, 7210 12 90	All goods	7.5%	-	-
207.	7219 12 00, 7219 13 00, 7219 21 90, 7219 90 90	All goods	7.5%	-	-
208.	7225 19 90	Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented steel (CRGO) falling under 7225 11 00 or 7226 11 00: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
209.	7225	The following goods, namely:- (i) hot rolled coils; (ii) cold-rolled Magnesium Oxide (MgO) coated and annealed steel; (iii) hot rolled annealed and pickled coils; (iv) cold rolled full hard, for the manufacture of cold rolled grain-oriented steel (CRGO) steel falling under tariff item 7225 11 00 or 7226 11 00: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil Nil Nil Nil	- - - -	3 3 3 3
210.	7225 11 00	All goods	5%	-	-
211.	7226 11 00	All goods	5%	-	-
212.	7226 99 30	Amorphous alloy ribbon	5%	-	-
213.	7229	INVAR	5%	-	-
214.	72	All goods other than the following, namely:- (i) goods mentioned against S. Nos. 205, 206, 207, 208, 209, 210, 212 and 213; (ii) seconds and defectives of goods falling under Chapter 72	7.5%	-	-
215.	73	All goods other than, - (i) goods mentioned against S.No. 216; (ii) Screw, SIM socket, or other mechanical items of Metal for cellular mobile phone; (iii) goods falling under heading 7318 or 7323	10%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
216.	73072900, 73079990, 73089090, 73102990, 73209090, 73259999, 73261990, 73269099	All goods other than SIM socket/other mechanical items (Metal) (7326 90 99) for cellular mobile phone	10%	-	-
217.	73181500, 73181600, 73182990	All goods	15%	-	-
218.	7325	Metal parts for use in the manufacture of electrical insulators falling under heading 8546: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	7.5%	-	3
219.	73	Pipes and tubes for use in manufacture of boilers: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	7.5%	-	3
220.	7326 90 99	Forged steel rings for manufacture of special bearings for use in wind operated electricity generators: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3 and 25
221.	7402 00 10	Blister Copper	Nil	-	-
222.	7408	Copper wire or refined copper of which the maximum cross-sectional dimension exceeds 6mm for the manufacture of photovoltaic ribbon or tinned copper interconnect or cell interconnect or string interconnect or the photovoltaic connect or photovoltaic ribbon or solar ribbon for manufacture of solar photovoltaic cell or modules: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
223.	7802	All goods	Nil	-	-
224.	7902	All goods	Nil	-	-
225.	8101 99 90	Tungsten (wolfram) bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	-	-
226.	8105 20 30	All goods	Nil	-	-
227.	82	Dies for drawing metal, when imported after repairs from abroad, in exchange of similar worn-out dies exported out of India for repairs: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	10%	-	26
228.	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: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	27
229.	25, 27, 28, 29, 31, 34, 35, 36, 38, 39, 40, 56, 69, 73, 74, 82, 84, 85, 87, 89 or 90	Goods specified in column (3) of List 16 appended to TABLE I, when imported by a specified person, in relation with petroleum operations or coal bed methane operations undertaken under: (a) petroleum exploration licenses or mining leases (b) the New Exploration Licensing Policy (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)	Nil	18%	28

(1)	(2)	(3)	(4)	(5)	(6)
		<p>(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)</p> <p>(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.</p> <p>(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</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026</p>			
230.	84 or any other Chapter	<p>The following goods, namely:-</p> <p>(1) Parts and sub-parts for the manufacture or the maintenance of wind operated electricity generator components, namely:-</p> <p>(a) Special bearings,</p> <p>(b) Gear box,</p> <p>(c) Yaw Components,</p> <p>(d) Wind turbine Controllers</p> <p>(2) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators</p> <p>(3) Balsa Wood, Carbon Fibre for the wind operated electricity generator blades</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026</p>	5%	-	29
			5%	-	29
			5%	-	29
231.	84 or any other Chapter	<p>Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators:</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026</p>	5%	-	3 and 25
232.	84 or any other Chapter	<p>(a) Parts of catalytic converters, excluding parts made up of Platinum or Palladium falling under 7110, for manufacture of catalytic converters;</p> <p>(b) The following goods for use in the manufacture of catalytic converters or its parts, namely:-</p> <p>(i) Raw Substrate (ceramic)</p> <p>(ii) Washcoated Substrate (ceramic)</p> <p>(iii) Raw Substrate (metal)</p> <p>(iv) Washcoated Substrate (metal)</p> <p>(v) Stainless Steel wire cloth stripe (falling under tariff item 7314 14 10)</p> <p>(vi) Wash Coat;</p> <p>(c) Parts of catalytic converters, made up of Platinum or Palladium falling under 7110, for manufacture of catalytic converters</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026</p>	7.5%	-	3
			7.5%	-	3
			5%	-	3
233.	7110	<p>Platinum or Palladium for use in the manufacture of:-</p> <p>(i) all goods, including Noble Metal Compounds and Noble Metal Solutions, falling under heading 2843;</p> <p>(ii) all goods falling under sub-heading 3815 12:</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026</p>	5%	-	3

(1)	(2)	(3)	(4)	(5)	(6)
234.	2825 60 20	Ceria zirconia compounds for use in the manufacture of washcoat for catalytic converters: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
235.	2846 10 90	Cerium compounds for use in the manufacture of washcoat for catalytic converters: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
236.	3824 99 00	Zeolite for use in the manufacture of washcoat for catalytic converters: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
237.	84, 85, 90	Machinery, electrical equipment, other instruments and their parts except populated Printed Circuit Boards for use in fabrication of semiconductor wafer and Liquid Crystal Display (LCD): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
238.	84, 85, 90	Machinery, electrical equipment, other instruments and their parts except populated Printed Circuit Boards for use in assembly, testing, marking and packaging of semiconductor chips: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
239.	84, 85, any Chapter	(i) The goods specified in List 17 appended to TABLE I, for the manufacture of goods falling under heading/sub-heading/tariff item 8523 52 00, 8541, 8542, 8543 90 00 or 8548 00 00; (ii) Parts, for manufacture of the goods at (i) : Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
240.	Any Chapter	(i) The goods specified in List 18 appended to TABLE I, for the manufacture of photovoltaic cells falling under tariff item 8541 42 00 or photovoltaic modules falling under tariff item 8541 43 00; (ii) Parts, for manufacture of goods at item (i) above	Nil	-	3
241.	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: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	30
242.	84, 85 or 90	The following goods, imported by an accredited journalist:- (i) Personal computers including laptop, personal computers; (ii) typewriters; and (iii) fax machines Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029.	Nil	-	31
243.	84 or any other Chapter	The following goods, namely:- (i) High speed cold-set web offset rotary double width four plate wide printing machines with a minimum speed of 70,000 copies per hour or High-speed Heat-set web offset rotary printing machines with a minimum speed of 70,000 copies per hour;	5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		(ii) Mailroom equipment suitable for use with (i), namely:- (a) overhead conveyor gripper; (b) stacker; (c) wrapper; (d) labeller; (e) strapper; (f) inserters; (g) delivery conveyors Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	20
244.	84, 85	Braille printer or Braille embosser or Braille display, specially designed for computer systems	Nil	-	-
245.	84, 85	Truck refrigeration unit	Nil	-	-
246.	84	Bushings made of Platinum and Rhodium alloy when imported in exchange of worn out or damaged bushings exported out of India: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	32
247.	8431	Parts and components for manufacture of tunnel boring machines: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	2.5%	-	3
248.	8407	All goods other than engines of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703, or (iii) motor cycles falling under heading 8711	7.5%	-	-
249.	8408	All goods other than engines of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703, or (iii) motor cycles falling under heading 8711	7.5%	-	-
250.	8409	All goods other than parts suitable for use solely or principally with the engines, of heading 8407 or 8408, of a kind used in- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
251.	8483 10 91	All goods other than Crank shaft for engines falling under heading 8407 of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
252.	8483 10 92	All goods other than Crank shaft for engines falling under heading 8408 of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
253.	8414 40	All goods other than those suitable for use in - (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
254.	841480 (except 84148011)	All goods other than those suitable for use in - (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
255.	8415 90 00	All goods other than indoor or outdoor units of split-system air conditioner	10%	-	-
256.	8419	Evacuated tubes with three layers of solar selective coating for use in the manufacture of solar water heater and system: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
257.	84198912, 84198913, 84198914, 84198915, 84198916, 84198917, 84198919	All goods	7.5%	-	-
258.	8419	Coffee roasting, brewing or vending machines for use in the manufacture or processing of coffee	7.5%	-	-
259.	8421 99 00	All goods other than Reverse Osmosis (RO) membrane element for household type filters	7.5%	-	-
260.	8446, 8448	The following goods (other than old and used) for use in the textile industry, namely:- (i) Shuttleless Rapier Looms (above 650 meters per minute); (ii) Shuttleless Rapier Looms (below 650 meters per minute); (iii) Shuttleless Waterjet Looms (above 800 meters per minute); (iv) Shuttleless Airjet Looms (above 1000 meters per minute); (v) Shuttleless Airjet Looms (below 1000 meters per minute); (vi) Parts and components for use in the manufacture of shuttleless looms Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027	Nil Nil Nil Nil Nil Nil	- - - - - -	- - - - - 3
261.	8446	The following weaving machines (other than old and used), for use in the textile industry, namely:- (i) Carbon Fabric Weaving Rapier Looms; (ii) Biaxial and multiaxial weaving machines for manufacturing technical textiles; (iii) 3-D and block weaving machines for manufacturing technical textile Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027	5%	-	-
262.	8447	The following knitting machines (other than old and used), for use in the textile industry, namely: (i) Flat Knitting Machines (11 revolutions per minute or minimum speed of 0.3 Mts per sec); (ii) Warp Knitting Machines (Minimum working width of 60" and minimum speed of 500 RPM); (iii) Raschel Knitting Machines (Minimum working width of 60" and minimum speed of 500 RPM); (iv) Knitting machines for spacer fabrics Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027	5%	-	-
263.	84	The following goods (other than old and used), for use in the textile industry, namely:- (i) Industrial sewing machine (tariff heading 8452); (ii) Laser garment panel cutter (tariff item 8456 11 00); (iii) Whole garment making machine (knitted) (chapter 84); (iv) Ink Jet printing machines (tariff item 8443 39 10) Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2027	5% 5% 5% 5%	- - - -	- - - -

(1)	(2)	(3)	(4)	(5)	(6)
264.	84	<p>Machinery (other than old and used) for manufacture of non-wovens textiles, namely:-</p> <p>(i) Complete production lines for the production of following non-wovens, up to rolled goods preparation and packing, namely:</p> <p>(a) Needle punched non-wovens</p> <p>(b) Chemically bonded non-wovens</p> <p>(c) Thermally bonded non-wovens</p> <p>(d) Stitch bond non-wovens</p> <p>(e) Spun laced (hydro entangled) non- wovens</p> <p>(f) Melt blown non-wovens</p> <p>(g) Spun bond melt blown (SMS) non- wovens</p> <p>(ii) Machinery for finishing of all non-wovens;</p> <p>(iii) Machinery for converting non-wovens into made-ups</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027</p>	5%	-	-
265.	84 or any other chapter	<p>Parts and components (other than old and used) for use in manufacturing of textile machineries (falling under tariff headings 8444, 8445, 8446, 8447, 8448, 8449, 8451, 8452):</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027</p>	5%	-	3
266.	8448	<p>The following goods, namely:-</p> <p>(i) High Speed Dobby mechanical or electronic (300 rpm and above) (tariff item 8448 19 00);</p> <p>(ii) High Speed Jacquard mechanical or electronic (300 rpm and above) (tariff item 8448 19 00);</p> <p>(iii) Automatic Yarn Splicers for Automatic Cone Winders (tariff item 8448 32 90);</p> <p>(iv) Spindle Motor for Automatic Cone Winders (tariff item 8448 32 90);</p> <p>(v) Grooved Winding Drums for Automatic Cone Winders (tariff item 8448 32 90);</p> <p>(vi) Compact Spinning attachment (tariff item 8448 39 90);</p> <p>(vii) Air Jet weft insertion mechanism fitted with relay nozzles and electronic controls (tariff item 8448 42 90);</p> <p>(viii) Water Jet weft insertion system fitted with water supply mechanism and electronic control (tariff item 8448 42 90);</p> <p>(ix) Profile Reed for Air Jet or Water Jet looms (tariff item 8448 42 90);</p> <p>(x) Rapier tape, Rapier head or Rapier drive wheel (tariff item 8448 49 50);</p> <p>(xi) Weft Feeders with or without electronic controlling mechanism (tariff item 8448 49 50);</p> <p>(xii) Accumulators with or without electronic controlling mechanism (tariff item 8448 49 50);</p> <p>(xiii) Weft selectors with programmer (tariff item 8448 49 50);</p> <p>(xiv) Electronic weft stop motion (tariff item 8448 49 50);</p> <p>(xv) CAM for CAM Beat-up rapier loom (tariff item 8448 49 90);</p> <p>(xvi) Electronic take up motion fitted with servo motor control (tariff item 8448 49 90);</p> <p>(xvii) Electronic let off motion fitted with servo motor control (tariff item 8448 49 90)</p>	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
267.	8483 40 00	Ball screws for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	2.5%	-	3
268.	8466 93 90	Linear Motion Guides for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	2.5%	-	3
269.	8537 10	CNC Systems for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	2.5%	-	3
270.	7325 10 00, 8477 90 00, 8483 40 00	The following goods for use in the manufacture of plastic processing machineries (tariff items 8477 10 00, 8477 20 00, 8477 30 00): (i) S. G. Ingot Castings (7325 10 00) (ii) Linear Motion Guides (8477 90 00) (iii) Ball Screws (8483 40 00) Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	7.5% 5% 5%	- - -	3 3 3
271.	8472 90, 8473 40	The following goods, namely:- (i) Cash dispenser or automatic bank note dispenser; (ii) Parts and components of the goods mentioned at (i) Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil Nil	- -	- 3
272.	84 or 85	Parts and components for use in the manufacture of the following goods- (i) Micro ATMs as per standards version 1.5.1; (ii) Fingerprint reader/scanner other than Fingerprint reader/ scanner for use in manufacturing of cellular mobile phones; (iii) Iris scanner; (iv) Miniaturized POS card reader for mPOS (other than Mobile phone or Tablet Computer): Provided that nothing contained in this S.No. shall have effect after 31 st March, 2026	Nil	-	3
273.	Any Chapter	All parts for use in the manufacture of LED lights or fixtures including LED Lamps: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	10%	-	3
274.	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 nothing contained in this S.No. shall have effect after the 31 st March, 2026	10%	-	3
275.	85 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	Nil	33

(1)	(2)	(3)	(4)	(5)	(6)
276.	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: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	Nil	34
277.	85 or any Other Chapter	Goods imported for being tested in specified test centers: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	Nil	35
278.	8501 10, 8501 20, 8501 31, 8501 32, 8501 33, 8501 34, 8501 40, 8501 51, 8501 52, 8501 53, 8501 71, 8501 72	All goods other than those suitable for use in - (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	10%	-	-
279.	8511	All goods other than of a kind used in conjunction with engines of:- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
280.	8518	The following goods for use in the manufacturing of Microphones falling under tariff item 8518 10 00, namely:- (i) Microphone Cartridge; (ii) Microphone Holder; (iii)Microphone Grill; (iv)Microphone Body Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
281.	8537	All goods other than those suitable for use in - (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
282.	8544(except 85443000 and 854470)	All goods (other than USB Cable for cellular mobile phone)	10%	-	-
283.	9032 89	All goods other than those suitable for use in - (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
284.	8507 90	Battery separators	5%	-	-
285.	8529 90 90	Parts of Radio Trunking terminals	5%	-	-
286.	8521 90 90	All goods other than Digital video Recorder (DVR/ Network Video Recorder (NVR)	10%	-	-
287.	8523	CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers	Nil	-	-
288.	8525 89 00	Digital Still Image Video Cameras other than Camera or Camera Module of cellular mobile phones	Nil	-	-
289.	8525 81 to 8525 89	All goods other than CCTV Camera/IP camera	10%	-	-
290.	8523	Foreign Satellite data on storage media imported by National Remote Sensing Centre (NRSC), Hyderabad	Nil	-	-
291.	85 or any other Chapter	Parts and Components of Digital Still Image Video Cameras: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
292.	85 or any other Chapter	(i) Parts, components and accessories for manufacture of Digital Video Recorder (DVR)/ Network Video Recorder (NVR) falling under 8521 90 90, other than the following items, namely:- (a) populated printed circuit boards; (b) charger or power adapter;	Nil	-	3

(1)	(2)	(3)	(4)	(5)	(6)
		(ii) Sub-parts for use in manufacture of items mentioned at (i) above Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026	Nil	-	3
293.	85 or any other Chapter	(i) Parts, components and accessories for use in manufacture of reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00, other than the following items, namely:- (a) populated printed circuit boards; (b) charger or power adapter (ii) Sub-parts for use in manufacture of items covered in (i) above: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026	Nil	-	3
294.	85 or any other Chapter	(i) Parts, components and accessories for manufacture of CCTV Camera/ IP camera falling under 8525 81 to 8525 89 other than the following items, namely: (a) populated printed circuit boards; (b) charger or power adapter; (ii) Sub-parts for use in manufacture of items mentioned at (i) above Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026	Nil	-	3
295.	85 or any other Chapter	(i) Parts, components and accessories except Lithium-ion cell and Printed Circuit Board Assembly (PCBA), for use in manufacture of Lithium-ion battery and battery pack; (ii) Sub- parts for use in manufacture of items mentioned at (i) above Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026	2.5%	-	3
296.	Any Chapter	Inputs, parts or sub-parts for use in the manufacturing of Printed Circuit Board Assembly (PCBA) (falling under tariff item 85079090) of Lithium-ion battery and battery pack Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026	2.5%	-	3
297.	8524	Open cell (15.6" and above) for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8524: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2026	5%	-	3
298.	8524	Open cell (with or without touch) for use in the manufacture of Interactive Flat Panel Display (IFPD) Module	5%	-	3
299.	8529	The following goods for use in the manufacture of Open cell of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8524, namely:- (i) Chip on Film; (ii) Printed Circuit Board Assembly (PCBA); (iii) Cell (glass board/substrate): Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027	Nil	-	3
300.	8528 59 00	All goods other than Interactive Flat Panel Display (IFPD)	10%	-	-
301.	8529	The following goods for use in the manufacture of Interactive Flat Panel Display (IFPD) Module, namely:- (i) Touch Glass sheet (ii) Touch Sensor PCB	5%	-	3

(1)	(2)	(3)	(4)	(5)	(6)
302.	8529	The following goods for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8524, namely:- (i) Plate diffuser; (ii) Film diffuser; (iii) Reflector sheet; (iv) Film, top; (v) Film, middle; (vi) Film bottom; (vii) BAR, LED; (viii) Bezzal; (ix) Back cover sheet; (x) Back Light Unit Module Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	10%	-	3
303.	8529 10 99, 8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	10%	-	-
304.	8529 10 99, 8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8528, namely:- (i) other cathode ray tube monitors (8528 49 00); (ii) other monitors (8528 59 00); (iii) other projectors (8528 69 00); (iv) reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus, - (a) not designed to incorporate a video display or screen (8528 71 00); and (b) other Monochrome (8528 73)	10%	-	-
305.	8536 41 00, 8536 49 00	All goods other than those suitable for use in - (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	10%	-	-
306.	8540 71 00	Magnetron of up to 1.5 KW used for the manufacture of domestic microwave Ovens: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
307.	8549 (except 8549 99 00)	Battery scrap and battery waste, other than waste and scrap of Lithium-Ion battery falling under tariff items 8549 13 00, 8549 14 00 or 8549 19 00	5%	-	-
308.	8549 13 00, 8549 14 00, 8549 19 00	Waste and scrap of Lithium-Ion battery	Nil	-	-
309.	Any Chapter	Raw materials or parts for use in manufacture of e-Readers: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
310.	86	Loco simulators	5%	-	-
311.	86 or any Chapter	Train protection and warning system	7.5%	-	-
312.	8609 00 00	Refrigerated containers	5%	-	-
313.	8604 00 00	Track machines and parts	7.5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
314.	Any Chapter	Parts, sub-parts, inputs or raw material for use in manufacture of Lithium-ion cells falling under tariff item 8507 60 00: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
315.	8702, 8704	Motor vehicles (excluding electrically operated vehicles), if imported, - (i) as a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with, - (a) engine, gearbox and transmission mechanism not in a pre-assembled condition; (b) engine or gearbox or transmission mechanism in pre-assembled form but not mounted on a chassis or a body assembly. (ii) other than (i) above	15% 20% 20%	- - -	- - -
316.	8702, 8704	Electrically operated vehicles, if imported- (i) 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 interconnected with each other and not mounted on a chassis (b) any of the above components, parts or sub- assemblies interconnected with each other but not mounted on a chassis (ii) in a form other than (i) above Explanation —For the removal of doubts, the exemption contained in the items (i)(a) and (i)(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	15% 20% 20%	- - -	- - -
317.	8703	Motor cars and other motor vehicles (excluding electrically operated vehicles) principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars, new, which have not been registered anywhere prior to importation, if imported, - (i) As a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub- assemblies, for assembling a complete vehicle, with, - (a) engine, gearbox and transmission mechanism not in a pre-assembled condition; (b) engine or gearbox or transmission mechanism in pre- assembled form but not mounted on a chassis or a body assembly; (ii) in any other form, - (a) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both; (b) other than (a) above	15% 35% 70% 70%	- - - -	- - - -
318.	8703	Electrically operated vehicles, if imported- (i) 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 -			

(1)	(2)	(3)	(4)	(5)	(6)
		(a) none of the above components, parts or sub- assemblies inter-connected with each other and not mounted on a chassis	15%	-	-
		(b) any of the above components, parts or sub- assemblies inter-connected with each other but not mounted on a chassis	35%	-	-
		(ii) in a form other than (i) above, -			
		(a) with a CIF value more than US \$40,000	70%	-	-
		(b) other than (a) above	70%	-	-
		(c) with a minimum CIF value of US \$35,000 imported in terms of provisions of the 'Scheme to promote manufacturing of electric passenger cars in India' notified vide S.O. No. 1363 (E) dated 15 th March, 2024, by the Ministry of Heavy Industries:	15%	-	36
		Provided that nothing contained in item (ii)(c) in this S. No. shall have effect after the 31 st March, 2031.			
		Explanation —For the removal of doubts, the exemption contained in items (i)(a) and (i)(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.			
319.	8507 60 00	Lithium-ion cell use in manufacture of battery or battery pack, other than those mentioned against S.No. 320 and 321: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
320.	8507 60 00	Lithium-ion cell for use in the manufacture of battery or battery pack of cellular mobile phone: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
321.	8507 60 00	Lithium-ion cell for use in the manufacture of battery or battery pack of electrically operated vehicle or hybrid motor vehicle: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
322.	8507	Battery pack for use in the manufacture of electrically operated vehicle or hybrid vehicle	15%	-	3
323.	8504 40 30	Battery charger for use in manufacture of electrically operated vehicle or hybrid vehicle	15%	-	3
324.	8507 60 00	Lithium-ion battery or battery pack of cellular mobile phones	15%	-	-
325.	8507 60 00	All goods other than the following, namely:- (i) goods mentioned against S. Nos. 322 and 324; (ii) Power Bank	10%	-	-
326.	8704	Refrigerated motor vehicles	Nil	-	-
327.	8708	All goods other than parts and accessories of the motor vehicles of heading 8702 to 8704	10%	-	-
328.	8711	(A) Motor cycles (including mopeds) and cycles fitted with an auxiliary motor (excluding electrically operated motor cycles and cycles), with or without side cars, and side cars, new, which have not been registered anywhere prior to importation and with engine capacity not exceeding 1600 cc - (1) as a completely knocked down kit containing all the necessary components, parts or sub- assemblies, for assembling a complete vehicle, with -			
		(a) engine, gearbox and transmission mechanism not in a pre-assembled condition;	10%	-	-
		(b) engine or gearbox or transmission mechanism in pre-assembled form, not mounted on a body assembly;	20%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		(2) in a form other than (A)(1) above;	40%	-	-
		(B) Motor cycles (including mopeds) and cycles fitted with an auxiliary motor (excluding electrically operated motor cycles and cycles), with or without side cars, and side cars, new, which have not been registered anywhere prior to importation and with engine capacity of 1600 cc and above -			
		(1) as a completely knocked down kit containing all the necessary components, parts or sub- assemblies, for assembling a complete vehicle, with -			
		(a) engine, gearbox and transmission mechanism not in a pre-assembled condition;	10%	-	-
		(b) engine or gearbox or transmission mechanism in pre-assembled form, not mounted on a body assembly;	20%	-	-
		(2) in a form other than (B)(1) above	30%	-	-
329.	8711	Electrically operated vehicles, if imported-			
		(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, whether or not individually pre-assembled, with -			
		(a) none of the above components, parts or sub- assemblies interconnected with each other and not mounted on a chassis	15%	-	-
		(b) any of the above components, parts or sub- assemblies interconnected with each other but not mounted on a chassis	25%	-	-
		(2) in a form other than (1) above	50%	-	-
		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			
330.	8714 91 00, 8714 92, 8714 93, 8714 94 00, 8714 95, 8714 96 00, 8714 99	All goods other than Bicycle parts and components	15%	-	-
331.	39, 40, 58, 70, 72, 73, 83, 84, 85, 87, 90	Vehicles, automobile parts/components, sub- systems and tyres specified in List 19 appended to Table I, when imported by testing agencies specified in List 20 appended to Table I, for the purpose of testing and/or certification: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	37
332.	88	Gliders, or simulators of aeroplanes or simulators of helicopters	Nil	-	-
333.	88 or any other Chapter	Parts of gliders or simulators of aircrafts (excluding rubber tyres and tubes of gliders): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3 and 38
334.	88 or any Other Chapter	Raw materials - (i) for manufacture of aircraft falling under heading 8802 or 8806 (except Unmanned Aircraft used as Television camera, digital camera or video camera recorder) (ii) for manufacture of parts of aircraft at (i): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3

(1)	(2)	(3)	(4)	(5)	(6)
335.	Any Chapter	Components or parts including engines, of aircraft of heading 8802- (i) for manufacture of aircraft falling under heading 8802 or 8806 (except Unmanned Aircraft used as Television camera, digital camera or video camera recorder); (ii) for manufacture of parts of aircraft at (i), imported by Public Sector Units under the Ministry of Defence Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3 and 39
336.	88 or any other Chapter	Parts, testing equipment, tools and tool-kits for maintenance, repair, and overhauling of (i) aircraft falling under heading 8802 or 8806 (except Unmanned Aircraft used as Television camera, digital camera or video camera recorder); (ii) Components or parts, including engine, of aircrafts of heading 8802 by the units engaged in such activities: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	40
337.	8802 (except 8802 60 00)	All goods: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	Nil	41
338.	8807	Components or parts, including engines, of aircraft of heading 8802: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	42
339.	88 or any other Chapter	(a) Satellites and payloads; (b) Ground equipments brought for testing of (a); (c) Ground installations for satellite including its spares and consumables: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	Nil	43
340.	88 or any other Chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	5%	44
341.	8802 (except 8802 60 00)	All goods: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	45
342.	8802 (except 8802 60 00)	All goods: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	46
343.	8802 (except 8802 60 00)	All goods: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	2.5%	-	47
344.	8802 20 00, 8802 30 00, 8802 40 00	All goods other than those covered under S. Nos. 337, 341, 342 and 343	2.5%	-	-
345.	Any Chapter	Parts (other than rubber tubes), of aircraft of heading 8802: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	17
346.	Any Chapter	Components or parts which are prescribed in any of the following manuals:- (i) Aircraft Maintenance Manual (AMM); (ii) Component Maintenance Manual (CMM);	-	5%	-

(1)	(2)	(3)	(4)	(5)	(6)
		(iii) Illustrated Parts Catalogue (IPCL); (iv) Structural Repair Manual (SRM); or (v) Standard Procedure Manual (SPM) of the OEMs, when imported into India for servicing, repair, maintenance or overhauling, subject to fulfilling respective conditions, the condition number of which is mentioned in the corresponding entry in column (6) against the S.No. 336, 338 or 345.			
347.	Any Chapter	Parts (other than rubber tyres and tubes), of aircraft of heading 8802 or 8806 (except Unmanned Aircraft used as Television camera, digital camera or video camera recorder)	2.5%	-	-
348.	Any Chapter	Parts (other than rubber tubes), of aircraft of heading 8802: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	18
349.	88 or any other Chapter	Aircrafts, aircraft engines and other aircraft parts imported into India under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017	-	Nil	48
350.	89	Barges or pontoons imported along with ships for the more speedy unloading of imported goods and loading of export goods: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	49
351.	89 or any other 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. Explanation —For the purpose of this entry, "Ocean going vessels" includes- (i) liners; cargo-vessel of various kinds including refrigerator vessels for the transport of meat, fruit or the like, vessels specified for the transport of particular goods (grain, coal, ores or the like); tankers (petrol, wine or the like); yachts and other sailing vessels; cable ships; ice-breakers; floating factories of all kinds (for processing whales, preserving fish or the like) whale catchers; trawlers and other fishing vessels; life boats, scientific research vessels; weather ships; vessels for the transportation or mooring of buoys; pilot-boats; hopper barges for the disposal of dredged material or the like; (ii) war ships of all kinds including submarines; (iii) tugs, dredgers, fire-floats and salvage ships; and (iv) oil rigs, drilling ships and jack-up rigs: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	3
352.	89 or any Chapter	Spare parts and consumables for repairs of ocean-going vessels registered in India: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	50
353.	8901	All goods (excluding vessels and other floating structures as are imported for breaking up): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	-
354.	8901	Foreign Going Vessel converted for a coastal run: Provided that such vessel re-converts to a foreign going vessel within six months from the date of such conversion. Explanation —For the purpose of this entry, (a) "Foreign going vessel" shall have the same meaning as assigned to it under clause (21) of Section 2 of the Customs Act, 1962. (b) "Conversion to coastal Vessel" shall include the vessel granted necessary license under the Merchant Shipping Act, 1958	-	Nil	-

(1)	(2)	(3)	(4)	(5)	(6)
355.	8902, 8904 00 00, 8905 90	All goods (excluding vessels and other floating structures as are imported for breaking up): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	51
356.	8906	All goods (excluding vessels and other floating structures as are imported for breaking up): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	-
357.	8908 00 00	All Goods: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2035	Nil	-	-
358.	89	Rigs and ancillary items imported for oil or gas exploration and production under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017	-	Nil	48
359.	Any Chapter	All goods, vessels, ships [other than motor vehicles] imported under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017	-	Nil	48
360.	89	Ships/ Vessels for providing cable laying or repairing services in Indian Customs waters	-	Nil	52
361.	Any Chapter	(i) Raw materials, components, consumables or parts, for use in the manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906; (ii) spare parts used in relation to the manufacture of goods falling under tariff item 8906 10 00; (iii) technical documentation in printed or digital form required in the manufacture of goods falling under tariff item 8906 10 00 Explanation —For the purposes of this entry, it is clarified that in the case of raw materials and parts already imported under S. No. 558 of Notification No. 50/2017- Customs and lying unutilized, - (a) the unit will furnish a separate bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction under the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022, giving details of such goods and also undertake to utilize the same for manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906; and (b) in the event of failure to use such goods for the specified purpose, the unit shall pay on demand, an amount equal to the duty payable on such goods but for the exemption under this notification: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2035	Nil	-	3
362.	Any Chapter	Parts, for repairs of dredgers	Nil	-	-
363.	90	Coronary stents and coronary stent systems for use with cardiac catheters	Nil	-	-
364.	90	Endovascular stents	Nil	-	-
365.	9019 10 20, 9022 90 10, 9022 90 30	Goods required for medical, surgical, dental or veterinary use 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.	5%	-	-
366.	9018 90 99 or 9022 (except 9022 90 10 or 9022 90 30	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:-	7.5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		(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) (9022 14 10) (f) X-Ray Grid (9022 90 90); (g) Multi Leaf Collimator/ Iris (9022 29 00 or 9022 90 90). (h) Flat Panel Detector, including Scintillators (9022 90 90); (i) X-ray Tube (9022 30 00)			
367.	9022 14 10	High Frequency X-Ray Generator (>25KHz, >=500mA) for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90)	10%	-	3
368.	9022 90 90	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:- (i) Vertical Bucky; (ii) X-Ray Tube Suspension; (iii) X-Ray Grid	10%	-	3
369.	9022 29 00, 9022 90 90	Multi Leaf Collimator/ Iris for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90)	10%	-	3
370.	9022 30 00	X-ray tubes for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	7.5%	-	3
371.	9022 30 00	X-ray tubes for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90): Provided that nothing contained in this S.No. shall have effect before the 1 st April, 2026	10%	-	3
372.	9022 90 90	Flat Panel Detector, including Scintillators, for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	7.5%	-	3
373.	9022 90 90	Flat Panel Detector, including Scintillators, for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90): Provided that nothing contained in this S.No. shall have effect before the 1 st April, 2026	10%	-	3
374.	90 or any other Chapter	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:- (i) Static User Interface (9018 90 99); (ii) X-Ray Diagnostic Table (9022 90 40); (iii) Vertical Bucky (9022 90 90); (iv) X-Ray Tube Suspension (9022 90 90); (v) High Frequency X-Ray Generator (>25KHz) (9022 14 10) (vi) X-Ray Grid (9022 90 90); (vii) Multi Leaf Collimator/ Iris (9022 29 00 or 9022 90 90); (viii) Medical Grade Monitor (8528 59 00); (ix) Flat Panel Detector, including Scintillators (9022 9090); (x) X-ray Tube (9022 30 00)	2.5%	-	3

(1)	(2)	(3)	(4)	(5)	(6)
375.	Any Chapter	Stainless steel tube and wire, cobalt chromium tube, Hayness alloy-25 and polypropylene mesh required for manufacture of Coronary stents / coronary stent system and artificial heart valve: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
376.	Any Chapter	The following goods, namely:- (i) Ostomy products (Appliances) for managing Colostomy, Ileostomy, Ureterostomy, Ileal Conduit Urostomy Stoma cases such as bags, belts, adhesives seals or discs or rolls, adhesive remover, bag closing clamps, karaya seals paste or powder, irrigation sets, plastic or rubber faceplates, flanges, male or female urinary incontinency sets, skin gels, in parts or sets; (ii) Accessories of the medical equipment at (i); (iii) Parts required for the manufacture of the medical equipment at (i): Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5% 5% 5%	- - -	- - 3
377.	90 or any other Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	53
378.	90 or any Chapter	Artificial Heart (left ventricular assist device)	Nil	-	-
379.	90 or any Chapter	Patent ductus arteriosus / Atrial septal defect occlusion device	5%	-	-
380.	90 or any other Chapter	(i) The following goods for physically disabled persons, namely: (a) Crutches; (b) Wheel chairs; (c) Walking frames; (d) Tricycles; (e) Brailers; (f) Artificial limbs (ii) Parts of goods at (i)	Nil	-	-
381.	90 or any other Chapter	Parts for the manufacture of hearing aids including deaf aids	Nil	-	-
382.	90 or any other Chapter	Hospital Equipment (equipment, apparatus and appliances, including spare parts and accessories thereof, but excluding consumable items) for use in specified hospitals: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	54
383.	90 or any other Chapter	Blood Glucose Monitoring System(Glucometer) and test strips	5%	-	-
384.	90 or any other Chapter	Lifesaving medical equipment including accessories or spare parts or both of such equipment for personal use: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	5%	-	55
385.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 21	Nil	-	-
386.	Any chapter	Raw materials, parts or accessories for the manufacture of Cochlear Implants: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
387.	9022	X-Ray Baggage Inspection Systems and parts thereof: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	56
388.	90 or any other Chapter	Portable X-ray machine / system: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	57

(1)	(2)	(3)	(4)	(5)	(6)
389.	9028 30	All goods other than Smart Meter	10%	-	-
390.	9031 80 00	All goods other than those suitable for use in - (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-
391.	91 or 9804 90 00	Braille watches and braille one-day alarm clocks	Nil	-	-
392.	91	Parts and cases of braille watches, for the manufacture of Braille watches: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	3
393.	93	Air rifles or air pistols of 0.177 calibre	Nil	-	-
394.	93	Air pellets of air rifles or air pistols, of 0.177 calibre	Nil	-	-
395.	9405 50 00	Solar lanterns or solar lamps	15%	-	-
396.	9503 00 91	Parts of electronic toys for manufacture of electronic toys: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	20%	-	3
397.	9504	Parts of video games for the manufacture of video games: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	3
398.	9608	Parts of writing instruments	5%	-	-
399.	Any Chapter	Postage stamps, unused	Nil	-	-
400.	9802 00 00	All goods (excluding undenatured ethyl alcohol of any alcoholic strength) for use in:- (i) laboratory; or (ii) Research and Development purposes	10%	-	58
401.	9804	The following goods, imported for personal use, namely:- (i) the lifesaving drugs or medicines (including diagnostic test kits) specified in List 3; (ii) other lifesaving drugs or medicines (iii) lifesaving medicines for treatment of Spinal Muscular Atrophy or Duchenne Muscular Dystrophy, namely- (a) Zolgensma (OnasemnogeneAbeprarov ec) (b) Vilterso (Viltolarsen) (c) any other medicine for treatment of the said diseases (iv) Medicine Dinutuximab (Quarziba), used in the treatment of Cancer: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil Nil Nil Nil	- - Nil Nil	- 59 59 59
402.	9804	Lifesaving drugs/medicines for personal use, supplied free of cost by overseas supplier: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	60
403.	9804	Drugs, Medicines or Food for Special Medical Purposes (FSMP) used for treatment of rare diseases specified in List 22: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	61
404.	9804	All Goods intended for personal use, and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) but excluding articles falling under heading 9803.	10%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
405.	9804	<i>Bonafide</i> gifts imported by post or air upto CIF value limit of 5000 rupees and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992)	Nil	Nil	-
406.	Any Chapter	Used <i>bonafide</i> personal and household effects belonging to a deceased person: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2028	Nil	Nil	86
407.	Any Chapter	Goods imported through postal parcels, packets and letters, the CIF value of which is not more than one thousand rupees per consignment	Nil	Nil	-
408.	Any Chapter	The following goods, namely:- (i) Nylon gut (ii) PU or nylon grip sheets for hockey sticks (iii) Butyl bladders for inflatable balls (iv) Willow clefts, willow, ashwood or beechwood (v) Cork bottoms (vi) PVC/Synthetic Rubber bladder for inflatable balls (vii) Manau cane (viii) Table tennis rubber (ix) Table tennis bat handles (x) Table tennis blade (xi) TPU/PU leather cloth or TPU/PU laminated with cotton, for inflatable balls (xii) Extra tec (cricket bat facing tape) (xiii) Resin hardener TTP-33S and release paper for composite hockey sticks; (xiv) Table tennis glue; (xv) Evazote foam for protective equipments e.g. leg guards, thigh guards; (xvi) plywood for carrom board (xvii) PVC leather cloth for inflatable balls or sports gloves (xviii) Latex foam for shin guard or goal keeper gloves or other sports gloves (xix) PEVA/EVA foil for shin guard or sports gloves (xx) Stitching thread for inflatable balls or sports glove (xxi) Printing ink for inflatable balls or sports gloves (xxii) Pine wood (xxiii) Foam/EVA foam: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	62
409.	Any Chapter	Samples which are exempt from import duties under and in accordance with the International Convention to Facilitate the Importation of Commercial Samples and Advertising Material, drawn up at Geneva and dated the 7 th day of November, 1952.	Nil	Nil	-
410.	Any Chapter	Price lists are supplied free of charge and are exempt from import duties under and in accordance with the International Convention to Facilitate the Importation of Commercial Samples and Advertising Material, drawn up at Geneva and dated the 7 th day of November, 1952.	Nil	Nil	-
411.	Any Chapter	Commercial samples	Nil	Nil	63
412.	Any Chapter	Prototypes of engineering goods imported as samples for executing or for use in connection with securing export orders	Nil	Nil	64
413.	Any Chapter	Bona fide commercial samples and prototypes	Nil	Nil	65

(1)	(2)	(3)	(4)	(5)	(6)
414.	Any Chapter	Containers which are of durable nature Explanation —A device such as tag, tracking device or data logger already affixed on the container at the time of import shall also be eligible for exemption from the duty of customs and the integrated tax as is available to the said container under this notification	Nil	Nil	87
415.	Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, and auxiliary equipment (including those required for testing and quality control) and components, required for initial setting up of a project for generation of power or generation of compressed bio- gas (Bio-CNG) using non-conventional materials, namely, agricultural, forestry, agro-industrial, industrial, municipal and urban waste, bio waste or poultry litter: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2026	5%	-	66
416.	Any Chapter	Following goods when imported into India by a designated airline specified in column (3) of the List 23 appended to Table I and registered or incorporated in a country specified in column (2) of the said List: (i) Printed ticket stocks (ii) Airway bills (iii) Any printed material which bears the insignia of the importing airline printed thereon including baggage tags (iv) Publicity material for distribution free of charge	Nil	Nil	-
417.	Any Chapter	Equipment, instruments, raw materials, components, pilot plant and computer software when imported for any Research and Development Project undertaken by any company: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2029	Nil	-	67
418.	Any Chapter	Following goods when imported into India by any institution (including a registered Co-operative Society) for the blind and the deaf: (i) All tangible appliances for the blind; (ii) Hearing aids and other audio-visual aids for the education of the deaf; (iii) Vocational aids for the blind and the deaf; (iv) Articles including instruments, apparatus, appliances, machinery and spares or component parts or accessories thereof required for the purpose of giving training or imparting instructions to the blind and the deaf; (v) Phonographs and cassette players for playing talking books, magnetic tapes and cassettes for the production of talking books, electronic reading machines, television enlargers and optical aids: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2029	Nil	-	68
419.	Any Chapter	Video cassettes and video tapes recorded with educational materials, when imported by the University Grants Commission: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2029	Nil	-	69
420.	Any Chapter	Video cassettes and video tapes, recorded with University or higher or advanced technical educational programme and imported by a University or a research institution: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2029	Nil	-	70

(1)	(2)	(3)	(4)	(5)	(6)
421.	Any Chapter	The following goods : (i) equipments carried on board vessels engaged in research on high seas; and (ii) polymetallic nodules collected by such vessels on high sea: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2029	Nil	-	71
422.	Any Chapter	Specimen, models, wall pictures and Diagrams for instructional purposes	Nil	-	-
423.	Any Chapter	Works of art created abroad by Indian artists and sculptors, whether imported on the return of such artists or sculptors to India or imported by such artists or sculptors subsequent to their return to India: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2029	Nil	-	-
424.	Any Chapter	Books, being antiques of an age exceeding one hundred years: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2029	Nil	-	72
425.	Any Chapter	The following goods:- (i) Sports goods, sports equipments, sports requisites, including synthetic playing surfaces, fitness equipments, sports medicine, sports apparel; (ii) Spares, accessories and consumables relating to goods covered by (i) above: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	-	73
426.	Any Chapter	Sports Goods mentioned in List 24: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	-	74
427.	Any Chapter	Sports Goods mentioned in List 29	-	Nil	74
428.	Any Chapter	The goods specified in List 25 imported into India by the Indian Mountaineering Foundation, New Delhi: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	-	75
429.	Any Chapter	Clay Birds: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	-	-
430.	Any Chapter	The goods specified in List 26 imported by (i) a State Rifle Association; or (ii) the District Rifle Association which is controlled by, or affiliated to, the State Rifle Association; Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	-	76
431.	Any Chapter	Air Rifles/Pistols - 0.177 calibres: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	-	77
432.	Any Chapter	Anti-doping and dope testing related equipments specified in List 27 imported into India by National Anti-doping Agency or National Dope Testing Laboratory in the Ministry of Youth Affairs and Sports: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	-	78
433.	Any Chapter	Firearms and ammunition: Provided further that nothing containing in this S.No. shall have effect after the 31 st March, 2029	50%	-	79

(1)	(2)	(3)	(4)	(5)	(6)
434.	Any Chapter	Challenge cups and trophies: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	Nil	80
435.	Any Chapter	Medals and trophies: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	Nil	81
436.	Any Chapter	Prizes won by any member of an Indian team: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	Nil	82
437.	Any Chapter	Trophy when imported into India by the National Sports Federation recognized by the Central Government or any Sports Body registered under any law for the time being in force, for being awarded to the winning team in the international tournament including bilateral tournament and World Cup event to be held in India: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2028	Nil	Nil	83
438.	Any Chapter	Articles and component parts thereof, when imported respectively for the replacement of defective articles or of component parts thereof: Provided that nothing containing in this S.No. shall have effect after the 31 st March, 2029	Nil	-	84
439.	Any Chapter	Foodstuffs and provisions (excluding fruit products, alcohol and tobacco), when imported into India by a person residing in India, not being a citizen of India: Provided that - (i) the aggregate c.i.f. value of such foodstuffs and provisions so imported by any such person in a year shall not exceed Rs. 1,00,000; and (ii) the importer secures the foreign currency required for importing such foodstuffs and provisions from the funds available to him in the foreign country: Provided further that nothing containing in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	-
440.	Any Chapter	All items of machinery, including, instruments, apparatus and appliances, transmission equipment and auxiliary equipment (including those required for testing and quality control) and components, required for, - (i) initial setting up of fuel cell based system for generation of power or for demonstration purposes; or (ii) balance of systems operating on bio-gas or bio- methane or by-product hydrogen: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	5%	-	85

Explanation—

- (I) For the purposes of this Table I, the rate specified in column (4) or column (5) of the said Table is ad valorem rate, unless otherwise specified;
- (II) For the removal of doubts, -
- (a) “-” appearing in column (4) means basic customs duty leviable on the goods as per the First Schedule to the Customs Tariff Act, 1975 read with any other notifications issued under sub-section (1) of section 25 of the Customs Act, 1962, for the time being in force.
- (b) “-” appearing in column (5) means Integrated Goods and Services Tax leviable on the goods as per the Integrated Goods and Services Tax Act, 2017 read with any other notifications issued under the said Act, for the time being in force.
- (III) Consequent to the amendments made with effect from 2nd February, 2021 in the entries against S. Nos. 162 and 361, the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction under the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 shall complete pending action, if any, in respect of imports made earlier therein.

(Annexure to Table I on Next Page)

ANNEXURE TO TABLE I

Co. No.	Condition
1.	If, at the time of import, - <ul style="list-style-type: none"> (a) the importer furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from the designated officer in terms of O.M. No. L-110109(3)/1/2016-Trade (E-2625), dated 22nd February, 2024, issued by the Department of Animal Husbandry and Dairying, that the imported goods are meat and edible offal, of ducks, frozen (other than backs of ducks, frozen), satisfying the parameters specified in the Annex to the said O.M.; and (b) the importer furnishes to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, - <ul style="list-style-type: none"> i. a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Tourism recommending that the importer is a 3-Star and above operational hotel as per notification issued by Ministry of Tourism, Government of India, as amended, or ii. a valid restricted import authorisation issued under DGFT notification No. 66/2023, dated 06th March, 2024, as amended.
2.	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.
3.	If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.
4.	If the importer gives a declaration that such material is for the purposes of sowing or planting only.
5.	If, - <ul style="list-style-type: none"> (i) the goods are imported by an exporter of sea-food products for use in processing sea-food products for export and the said exporter is registered with the Marine Products Export Development Authority; (ii) the total value of the goods imported shall not exceed 1% of the FOB value of exports of sea-food products exported during the preceding financial year; and (iii) the importer produces a certificate from the Marine Products Export Development Authority, certifying the value of exports made during the financial year referred to in clause (ii) above, and also the value and quantity of goods already imported under this notification during the current financial year: <p>Provided that the validity of the said certificate, issued for the financial year 2019-20, up to the period of 31st March, 2020, shall be extended upto 20th September, 2020 for import of unutilized value and quantity of goods specified in the said certificate.</p>
6.	If the importer at the time of importation, furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Fisheries, Government of India, recommending the grant of this exemption and that the goods are required for the specified purpose.
7.	If the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, an assay certificate issued by the mining company, giving details of composition.
8.	If, - <ul style="list-style-type: none"> (i) the bunker fuels are imported for use in ships or vessels which are registered under the Merchant Shipping Act, 1958 (44 of 1958) and fly the Indian flag only; (ii) such ships or vessels carry cargo between two or more Indian ports (including an intermediate foreign port); (iii) such ships or vessels carry containerized cargo namely, export-import cargo or empty containers or domestic cargo, between such ports; (iv) such ships or vessels file an import manifest (IGM) or an export manifest (EGM), as the case may be, in each leg of the voyage; (v) such ships or vessels do not file any cargo related documentation under the Customs Act, 1962 (52 of 1962) with the Customs authorities, other than an import manifest (IGM) or an export manifest (EGM), as the case may be; (vi) the Master of the vessel or his authorised agent and the importer submit a declaration-cum- undertaking stating the quantity of bunker fuels required under this notification to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, based on a document certifying the consumption rate of fuel issued by any classification society which is a member of the International Association of Classification Societies (IACS) and the distance proposed to be covered by the vessel during its voyage; (vii) the Master of the vessel or his authorised agent and the importer submit an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, to pay, in the event of his failure to comply with any of the afore-said conditions, an amount equal to the duty leviable on such goods but for the exemption contained therein, along with the applicable interest thereon.
9.	The power producer shall produce a certificate from the jurisdictional Development Commissioner in the Department of Commerce, Ministry of Commerce and Industry, that no benefit of customs duty and Goods and Services Tax, as well as fuel-transportation related Goods and Service tax has been availed by the said power producer towards raw materials and consumables used in operation and maintenance of the power plant.

Co. No.	Condition
10.	<p>If the goods are imported by, -</p> <p>(i) a Centre of Excellence listed in List 28; or</p> <p>(ii) any person or institution on recommendation of any Centre of Excellence listed in List 28, certifying that the person (by name) for whom the Drugs, Medicines or Food for Special Medical Purposes (FSMP) are being imported, is suffering from a rare disease (to be specified by name) and requires these Drugs, Medicines or Food for Special Medical Purposes (FSMP) for the treatment of said rare disease.</p>
11.	<p>If, -</p> <p>(i) the drugs and medicines are supplied free of cost to the patients under the Patient Assistance Programme of the specified pharmaceutical company;</p> <p>(ii) the said pharmaceutical company furnishes an undertaking to the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, having jurisdiction, to the effect that -</p> <p>(A) it shall maintain the following records:-</p> <p>(a) name, age, gender, residence and contact details of the patient;</p> <p>(b) copies of valid identity proof and residence proof of the patient and the caregiver, if any, as the case may be;</p> <p>(c) the disease diagnosed and the prescribed dosage of drugs and medicines;</p> <p>(d) the drugs and medicines imported or received and consumed under the said programme;</p> <p>(B) the goods shall be used for the specified purpose only;</p> <p>(iii) The said pharmaceutical company also furnishes an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction, to pay, in the event of failure to comply with any of the aforesaid conditions, an amount equal to the duty leviable on such goods but for the exemption contained in this notification, along with the applicable interest thereon.</p>
12.	<p>If the importer produces a certificate of the Reference Standard and copies of documents to substantiate that the organization or institution from where the Reference Standard has been imported is approved by the World Health Organisation or International Organization for Standards.</p>
13.	<p>If, at the time of importation, the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from the Licensing Authority to the effect that specified quantity of such drugs and materials are required for being used in a clinical trial for which permission has been granted by the Licensing Authority under the provisions of the Drugs and Cosmetics Rules, 1945.</p>
14.	<p>If the importer furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Health and Family Welfare certifying that the goods are to be supplied free of cost for the National Filaria Control Programme or other Centrally sponsored programme against Filariasis.</p>
15.	<p>If the importer at the time of import, furnishes in all cases a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Electronics and Information Technology (MeitY) recommending the grant of the exemption and the said officer certifies that the goods are required for the specified purpose.</p>
16.	<p>If the items manufactured using the imported goods are exported by the importer within twelve months of the date of import of the said imported goods:</p> <p>Provided that the said period of twelve months may be further extended by the jurisdictional Commissioner for a period not exceeding three months.</p>
17.	<p>If, -</p> <p>(i) imported for servicing, repair or maintenance of aircraft, which is used for operating scheduled air transport service or the scheduled air cargo service, as the case may be; or</p> <p>(ii) the parts are brought into India for servicing, repair or maintenance of an aircraft mentioned in clause (ii) of Condition No. 45.</p> <p>Explanation—The expressions “scheduled air transport service” and “scheduled air cargo service” shall have the meanings respectively assigned to them in Condition No. 45.</p>
18.	<p>If, -</p> <p>(i) imported for servicing, repair or maintenance of aircraft imported or procured by Aero Club of India; or</p> <p>(ii) imported for servicing, repair or maintenance of aircraft, which are used for flying training purposes or for operating non-scheduled (passenger) service or non-scheduled (charter) services;</p> <p>(iii) imported for servicing, repair or maintenance of aircraft imported or procured by the Airports Authority of India for flight calibration purposes</p> <p>(iv) the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation that:-</p>

Co. No.	Condition
	<p>(a) the imported goods shall be used for the specified purpose only; and</p> <p>(b) he shall pay on demand, in the event of his failure to use the imported goods for the specified purpose, an amount equal to the duty payable on the said goods but for the exemption under this notification.</p> <p>Explanation—The expressions, “Aero Club of India”, “operator”, “non-scheduled (passenger) services” and “non-scheduled (charter) services” shall have the meanings respectively assigned to them in Condition No. 46 or 47.</p>
19.	<p>If,-</p> <p>(a) the pulp of wood is imported for the manufacture of newsprint, that is to say, paper intended for the printing of newspapers, books and periodicals; and</p> <p>(b) the newsprint manufactured in terms of (a) above is supplied to a newspaper.</p> <p>Explanation—For the purpose of this condition, “newspaper” means a newspaper registered by the Registrar of Newspapers for India under the provisions of the Press and Registration of Books Act, 1867 (25 of 1867).</p>
20.	<p>If the importer, at the time of import is an establishment registered with the Registrar of Newspapers, India (RNI).</p>
21.	<p>If the importer at the time of importation, produces before the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, the following documents:</p> <p>(i) a certificate issued under Kimberley Process Certification Scheme (KPCS);</p> <p>(ii) an undertaking from the importer stating that the imported goods are diamonds, not further worked than simply sawn; and</p> <p>(iii) a certificate from the exporter, and the Gem and Jewellery Export Promotion Council (GJEPC) stating that the imported goods are diamonds, not further worked than simply sawn.</p>
22.	<p>If,-</p> <p>(a) the goods are directly shipped from the country in which they were produced and each bar has a weight of 5 kg. or above;</p> <p>(b) the goods are imported in accordance with the packing list issued by the mining company by whom they were produced;</p> <p>(c) the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, an assay certificate issued by the mining company or the laboratory attached to it, giving detailed precious metal content in the dore bar;</p> <p>(d) the gold dore bars are imported by the actual user for the purpose of refining and manufacture of standard gold bars of purity 99.5% and above; and</p> <p>(e) the silver dore bars are imported by the actual user for the purpose of refining and manufacture of silver bars of purity 99.9% and above.</p>
23.	<p>If,-</p> <p>(1) (a) the duty is paid in convertible foreign currency;</p> <p>(b) the quantity of import does not exceed one kilogram of gold and ten kilograms of silver per eligible passenger; and</p> <p>(2) the gold or silver is, -</p> <p>(a) carried by the eligible passenger at the time of his arrival in India, or</p> <p>(b) the total quantity of gold under items (i) and (ii) of S. No. 194 does not exceed one kilogram and the quantity of silver under S. No. 195 does not exceed ten kilograms per eligible passenger; and</p> <p>(c) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the condition (1):</p> <p>Provided that such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs.</p> <p>Explanation—For the purposes of this notification, “eligible passenger” means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.</p>
24.	<p>If the importer at the time and place of clearance:-</p> <p>(i) gives an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, regarding percentage of precious metals contained in spent catalyst or Ash containing precious metal being imported and to the effect that the said goods are imported for recovery of precious metals;</p> <p>(ii) produces a certificate from the Ministry of Environment, Forest and Climate Change before the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, permitting import of spent catalyst or Ash containing precious metal for recovery or recycling purposes.</p>

Co. No.	Condition
25.	If the importer at the time of importation, furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy (MNRE) recommending the grant of this exemption and the said officer certifies that the goods are required for the specified purpose.
26.	<p>If,-</p> <p>(1) the dies for drawing metal, acquired in exchange, are imported within one year of the date of exportation of similar dies out of India for repairs; and</p> <p>(2) no drawback of duty has been paid on the occasion of their export.</p> <p>Explanation—On the imports referred to in condition (1) above, the duty would be leviable as if the value of the said dies were equal to-</p> <p>(i) the aggregate of-</p> <p>(a) labour charges for such repair;</p> <p>(b) cost of materials used in such repair;</p> <p>(c) any other charges paid by the importer for repair of such dies; and</p> <p>(ii) the insurance and freight charges, both ways.</p>
27.	<p>If,-</p> <p>(a) the parts and raw materials are used in the manufacture of goods in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962); and</p> <p>(b) a certificate is produced in each case to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from a duly authorised officer of the Assistant Commissioner of Customs, as the case may be, from a duly authorised officer of the Directorate General of Hydrocarbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for the purposes of off-shore oil exploration or exploitation.</p>
28.	<p>If,-</p> <p>(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;</p> <p>(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;</p> <p>(c) the importer or any specified person (transferor), seeks to transfer the goods to any other specified person (transferee),-</p> <p>(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;</p> <p>(ii) the transferee shall give an undertaking to comply with the Conditions of this notification, as if he is the importer of these goods.</p> <p>(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 maybe, 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;</p> <p>(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, or directly either to armed forces of the Union under the Ministry of Defence or Government Department by paying a duty at the rate of 7.5% of the transaction value of such goods.</p> <p>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.</p>
29.	<p>If the importer at the time of importation,-</p> <p>(a) furnishes in all cases a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy (MNRE) recommending the grant of this exemption and in the case of the goods specified at (1) to (3), the said officer certifies that the goods are required for the specified purposes; and officer certifies that the goods are required for the specified purposes; and</p>

Co. No.	Condition
	<p>(b) furnishes an undertaking to the said Deputy Commissioner or Assistant Commissioner to the effect that,-</p> <p>(i) in the case of wind operated electricity generators upto 30 KW or wind operated battery chargers upto 30 KW, he shall not sell or otherwise dispose off, in any manner, such generators or chargers for a period of two years from the date of importation;</p> <p>(ii) in the case of other goods specified at (1) to (3), he shall use them for the specified purpose; and</p> <p>(iii) in case he fails to comply with sub-conditions (i) or (ii), or both conditions, as the case may be, he shall pay an amount equal to the difference between the duty leviable on the imported goods but for the exemption under this notification and that already paid at the time of importation.</p>
30.	<p>(i) If the importer produces a certificate from an officer not below the rank of a Deputy Principal Information Officer in the Press Information Bureau in the Ministry of Information and Broadcasting to the effect that the importer is an accredited press cameraman, and that the importer has not availed, on any occasion in the previous two years, exemption under this notification or the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017- Customs, dated the 30th June, 2017;</p> <p>(ii) the exemption under this notification shall be applicable to that portion of C.I.F. value of the specified cameras, lenses and other goods, which does not exceed one lakh rupees; and</p> <p>(iii) if the importer gives an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time and place of importation to the effect that the said goods shall remain in his possession, control and use and shall not be sold or parted with for a period of two years from the date of importation.</p>
31.	<p>(i) If the importer produces a certificate from an officer not below the rank of a Deputy Principal Information Officer in the Press Information Bureau in the Ministry of Information and Broadcasting to the effect that the importer is an accredited journalist, and that the importer has not availed, on any occasion in the previous two years, exemption under this notification or the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017- Customs, dated the 30th June, 2017;</p> <p>(ii) the exemption under this notification shall be applicable to that portion of C.I.F. value of the specified personal computers, typewriters and fax machines, which does not exceed one lakh rupees; and</p> <p>(iii) if the importer gives an undertaking to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, at the time and place of importation to the effect that the said goods shall remain in his possession, control and use and shall not be sold or parted with for a period of two years from the date of importation.</p>
32.	<p>If, -</p> <p>(1) the bushings acquired in exchange, are imported, within one year of the date of exportation of bushings out of India; and</p> <p>(2) no drawback of duty has been paid on the occasion of their export.</p> <p>Explanation—On the imports referred to in condition (1) above, the duty would be leviable as if the value of the said bushings were equal to-</p> <p>(i) the cost of such exchange, that is to say, the aggregate of-</p> <p>(a) labour charges;</p> <p>(b) price charged for that quantity of platinum and rhodium, if any, which is in excess of the respective quantity of the platinum and rhodium contained in the said bushings exported out of India; and</p> <p>(c) any other charges paid by the importer to the supplier of such bushings for such exchange of bushings; and</p> <p>(ii) the insurance and freight charges, both ways.</p>
33.	<p>If an accredited representative of the foreign film unit or the television team executes a bond in such form and with such surety as may be acceptable to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable on such equipment and cameras if the same are not placed under customs control for re-export within a period of three months or such extended period as the said Deputy Commissioner or the Assistant Commissioner may permit, after clearance for home consumption.</p>
34.	<p>If, -</p> <p>(a) the duties of customs leviable on the specified equipment, raw films and tapes had been paid at the time of their first importation into India;</p> <p>(b) no drawback of duty was paid on their exportation from India;</p> <p>(c) the identity of the goods is established to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of availing of this concession;</p> <p>(d) the goods are re-imported into India within six months or such period not exceeding one year from the date of their export from India, as may be extended by the said Deputy Commissioner or the Assistant Commissioner on sufficient cause being shown to his satisfaction; and</p> <p>(e) the External Publicity Division of the Ministry of External Affairs certifies that the purpose for which the goods had been exported from India was in public interest and had been sponsored or approved by the Government of India.</p>

Co. No.	Condition
35.	<p>If,-</p> <ol style="list-style-type: none"> (1) the goods are imported for being tested in - <ol style="list-style-type: none"> (a) Defence Research and Development Organisation (DRDO) laboratories; (b) Indian Institutes of Technology; (c) Council for Scientific and Industrial Research (CSIR) laboratories; (d) Central Power Research Institute, Bangalore; or (e) Any other test centre approved by any Ministry in the Government of India for this purpose; and (2) the Head of the organisation certifies that the goods have been imported by that organisation only for the purpose of testing and shall not be used or sold after such testing.
36.	<p>If the importer, at the time of import, furnishes a certificate from an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Heavy Industries (MHI) to the effect that,-</p> <ol style="list-style-type: none"> (i) the importer holds a valid Approval Letter issued by the Ministry of Heavy Industries under the 'Scheme to promote manufacturing of electric passenger cars in India' notified vide S.O. No. 1363 (E) dated 15th March, 2024, by the Ministry of Heavy Industries; (ii) the importer satisfies the conditions of the aforesaid scheme and the quantity of the vehicles being imported is within the limits prescribed in Para.1.3.5 and para.1.3.6 of the aforesaid scheme; and (iii) the importer is eligible for grant of this exemption in respect of the goods being imported.
37.	<p>If,-</p> <ol style="list-style-type: none"> (a) at the time of import, the importer produces to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, a certificate from an Officer not below the rank of Joint Secretary to the Government of India in the Ministry of Heavy Industries certifying that the imported goods (having regard to their description, quantity and technical specification) are intended for use by testing agencies specified in List 20 for testing and/or certification purposes only; (b) at the time of import, the importer executes a bond before the Principal Commissioner or Commissioner of Customs of the port of import binding himself to pay the differential duty along with interest in case of diversion from the purpose as mentioned in condition (a) above; (c) importer carries out testing and/or certification within a period of six months from the date of import, which may be extended by another three months by the Principal Commissioner or Commissioner of Customs of the port of import upon the written request of the importer citing reasons for seeking such extension; (d) the importer re-exports the goods, wherever applicable, after testing and/or certification, within a period of six months from the date of import, which may be extended by another three months by the Principal Commissioner or Commissioner of the port of import upon written request of the importer citing reasons for seeking such extension; (e) the goods are destroyed in the course of testing and thus not re-exported after testing and/ or certification, the importer produces a certificate to the Principal Commissioner or Commissioner of the port of import of such goods that scrapping or re-cycling of vehicle parts or vehicles or E- waste have been carried out.- <ol style="list-style-type: none"> (i) in case of scrapping of engine /vehicle, by agencies authorised for the purpose by the State Government or Union Territory or the Central Governments; (ii) in case of E-waste, by the Central Pollution Control Board approved vendors; (iii) in case of other goods, by the head of the concerned notified testing agency that the goods have been scrapped; (f) the importer maintains a proper account of import, use and scrap, and submits such account periodically to the Principal Commissioner or Commissioner of Customs of the port of import of such goods.
38.	<p>If the parts are required for manufacture or servicing of aero planes, gliders, helicopters or simulators of aircraft.</p> <p>Explanation—Parts of aero planes, gliders, helicopters or simulators of aircraft shall include engines, engine parts, wireless transmission apparatus, wireless receivers, iron and steel washers and screws, ball and roller bearings and other parts.</p>
39.	<p>If an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Defence -</p> <ol style="list-style-type: none"> (i) certifies the quantity, description and technical specifications of the imported goods; (ii) certifies that the said goods are intended for manufacture of aircraft falling under heading 8802 or for manufacture of components or parts, including engines, of such aircrafts; and (iii) recommends the grant of exemption to the imported goods.
40.	<p>If,-</p> <ol style="list-style-type: none"> (A) imported by units approved by Director General of Civil Aviation in the Ministry of Civil Aviation, for maintenance, repair, or overhauling of- <ol style="list-style-type: none"> (a) aircraft registered in India; or

Co. No.	Condition
	<p>(b) aircraft not registered in India, which are brought into India for the purpose of flight to or across India, or for the purpose of maintenance, repair or overhauling and which are intended to be removed from India within six months or for such periods as extended by the Director General of Civil Aviation, as the case may be; or</p> <p>(c) aircraft components or parts, including engines of aircrafts;</p> <p>(B) the importer submits documents duly certified by the Director General of Civil Aviation approved Quality Managers of aircraft maintenance organisations indicating such parts, testing equipment, tools and tool-kits;</p> <p>(C) the importer maintains a proper account of import, use and consumption of the specified goods imported for the purpose of servicing, repair and maintenance of aircrafts, aircraft components, parts including engines of aircrafts and submits such account periodically to the Commissioner of Customs in such manner as may be specified by the said Commissioner;</p> <p>(D) the importer, by the execution of bond, in such form and for such sum as may be specified by the said Commissioner, binds himself to pay on demand an amount equal to the duty leviable,-</p> <p>(i) on parts, tools and tool kits as are not proved to the satisfaction of the said Commissioner to have been used or consumed for the aforesaid purpose;</p> <p>(ii) on the testing equipment, as are not proved to the satisfaction of the said Commissioner to have been installed or otherwise used for the aforesaid purposes,</p> <p>within a period of three years from the date of importation thereof or within such extended period as that Commissioner, on being satisfied that there is sufficient cause for not installing, using or consuming as the case may be, for the aforesaid purposes within the said period, allow.</p>
41.	<p>(a) If, imported for maintenance, repair or overhauling of aircraft, not registered or intended to be registered in India, but to be removed from India within six months or as extended by the Director General of Civil Aviation in the Ministry of Civil Aviation; and</p> <p>(b) carries passengers in the flight at the beginning and end of the stay period in India, but undertakes no commercial flights during the stay period.</p>
42.	If the components or parts, including engines, of aircraft of heading 8802, is imported for maintenance, repair or overhauling by units approved by the Director General of Civil Aviation in the Ministry of Civil Aviation for the said purpose and such components or parts, including engines, of aircraft of heading 8802 are exported subsequent to such maintenance, repair or overhauling.
43.	<p>If the importer, at the time of import,-</p> <p>(i) produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Space certifying that the said satellite and pay- loads are for launch into outer space in conformity with the provisions of the Outer Space Treaty of 1967;</p> <p>(ii) gives an undertaking to the effect that the ground equipment, covered under item (b) of column (3) of S.No.339 of the Table I, imported for testing the satellites or pay- loads shall be re-exported within a period of six months from the date of their importation or such extended period as the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, may allow, and in the event of failure to comply with the same, he shall pay on demand an amount equal to the difference between the duty leviable on such goods but for the exemption under this notification and that already paid at the time of importation.</p>
44.	If the importer, at the time of import, produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Space certifying that the goods specified in column (3) of S.No.340 of the Table I, are required for launch vehicles, and satellites and payloads.
45.	<p>If, -</p> <p>(i) imported by an operator or on behalf of the operator, for operating scheduled air transport service or scheduled air cargo service, and such aircraft is used for operating the scheduled air transport service or the scheduled air cargo service, as the case may be; or</p> <p>(ii) the said aircraft is not registered or not intended to be registered in India, and brought into India for the purpose of a flight to or across India, and which is intended to be removed from India within fifteen days, or as extended by the competent authority in Ministry of Civil Aviation, not exceeding sixty days, from the date of entry.</p> <p>Explanation—For the purposes of this entry,</p> <p>(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operation;</p> <p>(b) “scheduled air transport service” means an air transport service undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, each flight being open to use by members of the public; and</p> <p>(c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, not open to use by passengers.</p>

Co. No.	Condition
46.	<p>If,-</p> <p>(a) the aircraft is imported by,-</p> <p>(i) the Aero Club of India, New Delhi, recognized as a National Sports Federation by Ministry of Youth Affairs and Sports, Government of India; or</p> <p>(ii) a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation; and</p> <p>(b) the importer has been granted approval by the competent authority in the Ministry of Civil Aviation to import aircraft for use in imparting training; and</p> <p>(c) the importer furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation that:-</p> <p>(i) the said aircraft shall be used for the specified purpose only and he shall pay on demand, in the event of his failure to use the imported aircraft for the specified purpose, an amount equal to the duty payable on the said aircraft but for the exemption under this notification;</p> <p>(ii) the aircraft imported under this concession shall not be sold/transferred to an entity other than a flying training institute approved by the Directorate General of Civil Aviation.</p> <p>(d) the aircraft is imported by the Airports Authority of India for flight calibration purposes and at the time of importation, the Airports Authority of India furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that:-</p> <p>(i) the said aircraft shall be used for flight calibration purposes only and in the event of their failure to use the imported aircraft for the specified purpose, they shall pay, on demand, an amount equal to the duty payable on the said aircraft but for the exemption under this notification; and</p> <p>(ii) the said aircraft shall not be sold or transferred to any other entity.</p>
47.	<p>(i) the aircraft are imported by an operator who has been granted approval by the competent authority in the Ministry of Civil Aviation to import aircraft for providing non-scheduled (passenger) services or non-scheduled (charter) services; and</p> <p>(ii) the importer furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation that:-</p> <p>(a) the said aircraft shall be used only for providing non-scheduled (passenger) services or non-scheduled (charter) services, as the case may be; and</p> <p>(b) he shall pay on demand, in the event of his failure to use the imported aircraft for the specified purpose, an amount equal to the duty payable on the said aircraft but for the exemption under this notification.</p>
	<p>Explanation—</p> <p>(1) for the purposes of this entry,-</p> <p>(a) 'operator' means a person, organization, or enterprise engaged in or offering to engage in aircraft operation;</p> <p>(b) 'non-scheduled (passenger) services' means air transport services other than Scheduled (passenger) air transport services as defined in rule 3 of the Aircraft Rules 1937.</p> <p>(c) 'non-scheduled (charter) services' mean services provided by a 'non-scheduled (charter) air transport operator', for charter or hire of an aircraft to any person, with published tariff, and who is registered with and approved by Directorate General of Civil Aviation for such purposes, and who conforms to the civil aviation requirement under the provision of rule 133A of the Aircraft Rules 1937:</p> <p>(2) For the purpose of this exemption, use of such imported aircraft by a non-scheduled (passenger) operator for non-scheduled (charter) services or by a non-scheduled (charter) operator for non-scheduled (passenger) services, shall not be construed to be a violation of the conditions of import at concessional rate of duty.</p>
48.	<p>The importer, by the execution of bond, in such form and for such sum as may be specified by the Commissioner of Customs, binds himself,-</p> <p>(i) to pay Integrated tax leviable under section 5(1) of the IGST Act, 2017 on supply of service covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017;</p> <p>(ii) not to sell or part with the goods, without the prior permission of the Commissioner of Customs of the port of importation;</p> <p>(iii) to re-export the goods within 3 months from the expiry of the period for which they were supplied under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017 out of India;</p> <p>(iv) to pay on demand an amount equal to the integrated tax payable on the said goods but for the exemption under this notification in the event of violation of any of the above conditions:</p> <p>Provided that goods may, instead of being re-exported out of India in terms of condition at (iii) above, be given on lease under a transaction covered by item 1(b) or 5 (f) of Schedule II of the Central Goods and Service Tax Act 2017, by lessor to another lessee in India, in which case, -</p> <p>(a) the original lessee shall give an intimation to the Commissioner of Customs and get his bond discharged;</p>

Co. No.	Condition
	<p>(b) the new lessee shall, by execution of bond, in such form and for such sum, as may be specified by the Commissioner of Customs, bind himself to comply with the conditions herein, as if he were the importer of the goods.</p> <p>Provided further that in case of goods supplied by an SEZ unit to DTA under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017, where SEZ unit is liable to pay integrated tax on such transaction under the Integrated Goods and Services Tax Act, 2017, the lessee shall bind himself only with conditions (ii), (iii) and (iv) above.</p> <p>Explanation—In case of goods supplied by an SEZ unit (lessor) to DTA under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Act, 2017, -</p> <p>(a) the "Commissioner of Customs" or the "Commissioner of Customs of the port of importation", wherever they appear, shall mean "the Specified Officer" as defined in Special Economic Zone Rules, 2006;</p> <p>(b) 'Re-export' in item (iii) shall mean returning the goods to the lessor.</p>
49.	<p>If,-</p> <p>(a) the importer makes a declaration at the time of import that the barges would be re-exported;</p> <p>(b) the barges are re-exported, by the same ship which brought them or by any other ship under the same shipping agency, within two months of the date of importation or such extended period as the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, may allow; and</p> <p>(c) the importer executes a bond, in such form and for such sum as may be specified by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, binding himself to pay that sum if the re-export does not take place within the period specified under condition (b) above.</p>
50.	<p>If,-</p> <p>(a) the importer maintains a proper account of import, use and consumption of the specified goods imported for the purpose of repairs of ocean going vessels and submits such account periodically to the Commissioner of Customs in such form and in such manner as may be specified by the said Commissioner;</p> <p>(b) the importer, by the execution of bond, in such form and for such sum as may be specified by the Commissioner of Customs, binds himself to pay on demand an amount equal to the duty leviable on the spares and consumables, as are not proved to the satisfaction of the said Commissioner to have been used or otherwise consumed for the aforesaid purpose, within a period of one year from the date of importation thereof or within such extended period as that Commissioner, on being satisfied that there is sufficient cause for not using or consuming them, as the case may be, for the aforesaid purpose within the said period, allow.</p> <p>Explanation—"Ocean going vessels" includes-</p> <p>(i) Liners; cargo vessels of various kinds including refrigerator vessels for the transport of meat, fruit or the like, vessels specified for the transport of particular goods (grain, coal, ores or the likes); tankers (petrol, wine or the like); yachts and other sailing vessels; cable ships; ice-breakers; floating factories of all kind (for processing whales, preserving fish or the like) whale catchers; trawlers and other fishing vessels; life boats, scientific research vessels; weather ships; vessels for the transportation or mooring of buoys; pilot boats; hopper barges for the disposal of dredged material or the like;</p> <p>(ii) War ships of all kinds including submarines;</p> <p>(iii) Tugs, dredgers, fire-floats and salvage ships; and</p> <p>(iv) Oil rigs, drilling ships and jack-up rigs.</p>
51.	<p>If the vessels and other floating structures are intended to be broken up after their importation, the importer shall present a fresh bill of entry to the Commissioner of Customs, and thereupon such goods shall be chargeable with the duty which would be payable on such goods as if they were entered for home consumption, under section 46 of the Customs Act, 1962 (52 of 1962), on the date of the presentation of such fresh bill of entry, for the purposes of break-up of such goods.</p>
52.	<p>The importer, by the execution of bond, in such form and for such sum as may be specified by the Commissioner of Customs, binds himself to, -</p> <p>(i) pay duty on goods used in cable laying or repairing services, leviable under the Customs Act, 1962 and integrated tax leviable under Section 3 (7) of the Customs Tariff Act, 1975;</p> <p>(ii) pay applicable integrated tax leviable under section 5(1) of the Integrated Goods and Services Tax Act, 2017 on cable laying or repair service;</p> <p>(iii) to furnish an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall not be cleared for home consumption, and shall be used only for the intended purpose;</p> <p>(iv) to re-export the ship/ vessel immediately after completion of the said cable laying or repairing service;</p> <p>(v) to pay on demand an amount equal to the integrated tax payable on the said goods but for the exemption under this notification in the event of violation of any of the above conditions.</p>

Co. No.	Condition
53.	<p>If,-</p> <p>(a) imported by any Department or Ministry of the Government of India; and</p> <p>(b) the importer produces a certificate from an officer not below the rank of a Joint Secretary to the Government of India in the concerned Department or Ministry, certifying that the said goods are being imported under an agreement relating to Government to Government Assistance Programme with any other country.</p>
54.	<p>If,-</p> <p>(a) the hospital is run by -</p> <p>(1) the Central Government, a State Government, a Union Territory Administration or a Local Authority; or</p> <p>(2) institutions established by or under any law for the time being in force; or</p> <p>(3) societies registered under any law for the time being in force relating to registration of societies, such societies being controlled by any of the authorities mentioned in (1) above;</p> <p>(b) the importer produces a certificate, from the Directorate General of Health Services of the Government of India or the Ministry of Health and Family Welfare in the Government of India, or from the State Government, the Union territory Administration or the Local Authority running or controlling that hospital, as the case may be, to the effect that the said hospital falls in any of the categories specified at (a) above; and</p> <p>(c) the head of the hospital certifies in each case that the hospital equipment is meant for use in the hospital and is essential for running or maintenance of the hospital.</p> <p>Explanation—"Hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic and Maternity Home, which renders medical, surgical or diagnostic treatment.</p>
55.	<p>If the importer at the time of importation, -</p> <p>(a) produces a certificate from the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, in each case, in the Form below; or</p> <p>(b) furnishes an undertaking acceptable to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the aforesaid certificate shall be produced before the said Deputy Commissioner or the Assistant Commissioner within the period specified by the said Deputy Commissioner or the Assistant Commissioner, failing which he would pay the duty leviable thereon.</p>
<p>FORM</p> <p>Certificate No. of(year)</p> <p>Certified that the medical equipment / accessory / spare part (name to be specified) being imported by is a life saving medical equipment, accessory or spare part and exemption from payment of customs duty is recommended.</p> <p style="text-align: right;">Signature with date of Director General / Deputy Director General / Assistant Director General, Health Services, New Delhi</p>	
56.	<p>If,-</p> <p>(a) where the importer is the Government of India or a person authorised by that Government, or the goods are shipped on the order of a Department of that Government and are appropriated under such order at the time of shipment, for use in anti-smuggling operations, he produces, at the time of importation, a certificate from the Under Secretary to the Government of India in the Department of Revenue to the effect that the said goods are intended for the aforesaid use;</p> <p>(b) where the importer is a Police Force of a State or a Union territory or the Central Reserve Police Force, the National Security Guard or the Special Protection Group and the said goods are imported for bomb detection or disposal purposes, he produces, at the time of importation, a certificate from an officer in the Ministry of Home Affairs not below the rank of an Under Secretary to the Government of India to the effect that the said goods are intended for the aforesaid use.</p>
57.	<p>If,-</p> <p>(a) the goods are imported by the Police Force of the States or Union territories or Central Reserve Police Force or National Security Guard or Border Security Force or Central Industrial Security Force or Indo-Tibetan Border Police or Assam Rifles or Railway Protection Force or Special Frontier Force for bomb detection or disposal purposes; and</p> <p>(b) the importer produces a certificate from an officer in the Ministry of Home Affairs or Ministry of Railways, as the case may be, not below the rank of Under Secretary to the Government of India to the effect that the said goods are intended for the aforesaid use.</p>
58.	<p>If, the importer submits an undertaking before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the goods so imported shall be for use in laboratory or for use in research and development purposes and shall not be sold or traded after importation and that in case of failure to comply with this condition, he shall be liable to pay, in respect of such quantity of the said goods as is proved to have not been so used for the specified purposes, an amount equal to the duty leviable on such quantity but for the exemption under this notification.</p>

Co. No. Condition

59. If, -

- (a) the goods are imported by an individual for personal use;
- (b) it is certified in the Form as applicable and specified below, by the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, Director of Health Services of the State Government or the District Medical Officer/Civil Surgeon of the district, in each individual case

(1) Form for medicines used for treatment of Spinal Muscular Atrophy/ Duchenne Muscular Dystrophy covered under sub-clause(c) of clause (iii) of S. No.401 of the Table I.

Certificate No. of(year)

Certified that the medicine (name of the medicine) to be used for the treatment of (patient name), is a lifesaving medicine used specifically for Spinal Muscular Atrophy / Duchenne Muscular Dystrophy and exemption from the payment of customs duty and Integrated GST is recommended.

Signature with date of Director General /
 Deputy Director General / Assistant Director General,
 Health Services, New Delhi or Director of Health Services
 or District Medical Officer/Civil Surgeon.

or

(2) Form for life saving drugs or medicines, not covered under (1) above, being imported under clause (ii) of S. No. 401 of the Table I.

Certificate No. of(year)

Certified that the drug / medicine (name of the drug / medicine) to be used for the treatment of (patient name), is a lifesaving drug / medicine for (disease name) and exemption from the payment of customs duty is recommended.

Signature with date of Director General /
 Deputy Director General / Assistant Director
 General, Health Services, New Delhi or Director of
 Health Services or District Medical Officer/Civil Surgeon.

and,

- (c) the importer produces the said certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of clearance, or gives an undertaking as acceptable to the Deputy Commissioner or the Assistant Commissioner to furnish the said certificate within such period as may be specified by the Deputy Commissioner or the Assistant Commissioner, failing which to pay duty leviable thereon.

60. If the importer at the time of import-

- (a) the goods are imported by an individual for personal use;
- (b) it is certified in the Form below, by the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, Director of Health Services of the State Government or the District Medical Officer/Civil Surgeon of the district, in each individual case, that the goods are lifesaving drugs or medicines (Regarding description, quantity and technical specificity); and
- (c) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall be used for the personal purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the said purpose, an amount equal to the difference between the duty leviable on such quantity of the imported goods but for the exemption under this notification;

FORM

Certificate No. of(year)

Certified that the (name of the drug/medicine) being imported by
 (name of the patient) is a lifesaving drug/medicine and required in (quantity) for treatment period
 (months) and exemption from the payment of IGST is recommended.

Signature with date of Director General /
 Deputy Director General / Assistant Director General,
 Health Services, New Delhi or Director of
 Health Services or District Medical Officer/Civil Surgeon

61. If, -

- (a) the goods are imported by an individual for personal use;
- (b) it is certified in the Form as applicable and specified below, by the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, Director of Health Services of the State Government or the District Medical Officer/Civil Surgeon of the district, in each individual case

Co. No.	Condition
	<p>(1) Form for Drugs/Medicines/FSMP used for treatment of Rare Diseases covered under S. No.403 of the Table I.</p> <p style="text-align: center;">Certificate No. of(year)</p> <p>Certified that the medicine (name of the Drug/Medicine/FSMP) to be used for the treatment of (patient name), is a Drug/Medicine/ Food for Special Medical Purposes (FSMP) used specifically for treatment of rare disease specified in List 22 appended to Table I and exemption from the payment of customs duty is recommended.</p> <p style="text-align: right;">Signature with date of Director General / Deputy Director General / Assistant Director General, Health Services, New Delhi or Director of Health Services or District Medical Officer/Civil Surgeon.</p> <p style="text-align: center;">And</p> <p>(c) the importer produces the said certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of clearance, or gives an undertaking as acceptable to the Deputy Commissioner or the Assistant Commissioner to furnish the said certificate within such period as may be specified by the Deputy Commissioner or the Assistant Commissioner, failing which to pay duty leviable thereon.</p>
62.	<p>If, -</p> <p>(a) the goods are imported by a manufacturer, for use in the manufacture of sports goods for export by that manufacturer and the manufacturer is registered with the "Sports Goods Export Promotion Council";</p> <p>(b) the total value of specified goods imported in a year shall not exceed 3% of the FOB value of sports goods exported by the manufacturer during the preceding financial year;</p> <p>(c) the importer produces a certificate from the "Sports Goods Export Promotion Council" certifying the value and quantity of exports made during the preceding financial year mentioned in sub- condition (b); and also the value and quantity of goods already imported under this notification during the current financial year:</p> <p>Provided that the validity of the said certificate, issued for the financial year 2019-20, upto the period of 31st March, 2020, shall be extended upto 30th September, 2020 for import of unutilised value and quantity of goods specified in the said certificate.</p>
63.	<p>If, -</p> <p>(i) The said goods have been imported as personal baggage by bona fide commercial travellers or businessmen or imported by post or by air;</p> <p>(ii) The importer produces his Import Export Code Number at the time of importation;</p> <p>(iii) The said goods are clearly marked as samples;</p> <p>(iv) The import of the said goods does not exceed Rs. 3,00,000 (Three lakh)] in value or 50 units in number, within a period of twelve months; and:</p> <p>Provided that where the samples relating to gem and jewellery industry are imported by exporters of gem and jewellery, the import of said sample shall not exceed value of Rs. 3,00,000 (Three lakhs) or 0.25% of average value of three immediately preceding years exports whichever is lower, and such samples shall not exceed 50 units in number, within a period of twelve months subject to the condition that the importer produces a certificate from the Gem and Jewellery Export Promotion Council certifying the value of export made during three immediately preceding years and also the value and quantity of goods already imported under this notification during the last twelve months.</p> <p>(v) The importer at the time of importation -</p> <p>(A) declares that -</p> <p>(a) the samples have been imported into India solely for the purpose of being shown in India for the guidance of exporters or for securing or executing an export order;</p> <p>(b) the total import value of sample does not exceed Rs. 3,00,000 (Three lakhs) or 0.25% of average value of three immediately preceding years exports whichever is lower, in the case the sample is related to gem and jewellery industry imported by exporter of gem and jewellery, as the case may be and Rs. 3,00,000 (Three lakhs) in case of any other import of commercial samples and such sample shall not exceed 50 units in number, within a period of last twelve months; and</p> <p>(B) produces an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs to pay the duty leviable on the said goods but for the exemption contained herein, if the declaration under clause (A) is found to be false.</p>
64.	<p>If,-</p> <p>(i) The importer produces a certificate from the Export Promotion Council concerned with the particular export or the Trade Development Authority to the effect that the samples are required for executing or for use in connection with securing export orders;</p> <p>(ii) where the value of a sample does not exceed Rupees ten thousand the same shall be rendered useless as merchandise by any suitable process and where this is not possible they are re-exported within a period of nine months of import or such extended period as may be allowed by the Assistant Commissioner of Customs or Deputy Commissioner of Customs;</p>

Co. No.	Condition
	<p>(iii) where the value of a sample exceeds Rupees ten thousand the same shall be re-exported within a period of nine months of import or such extended period as may be allowed by the Assistant Commissioner of Customs or Deputy Commissioner of Customs; and</p> <p>(iv) the importer shall execute a bond in such form and for such sum and with such surety as may be prescribed by the Assistant Commissioner of Customs, or Deputy Commissioner of Customs for the purpose of enforcing conditions (ii) and (iii), as the case may be.</p>
65.	<p>If, -</p> <p>(i) The said goods have been imported by post or in an aircraft, or by courier service;</p> <p>(ii) the value of the said samples or prototypes does not exceed rupees ten thousand; and</p> <p>(iii) the said goods have been supplied free of charge.</p> <p>Explanation—For the purpose of condition (ii), postal charges or the air-freight shall not be taken into account for determining the value limit of rupees ten thousand.</p>
66.	<p>If, -</p> <p>(i) the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Non-Conventional Energy Sources to the effect that the goods are required for initial setting up of a project for the generation of power or compressed bio-gas (Bio-CNG), as the case may be using non-conventional materials, namely, agricultural, forestry, agro-industrial, industrial, municipal and urban waste, bio waste or poultry litter and the said officer recommends the grant of this exemption;</p> <p>(ii) In case of projects for the generation of power, the importer proves to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that there is a valid power purchase agreement between the importer and the purchaser, for the sale and purchase of electricity generated from the non-conventional materials, for a period of not less than ten years from the date of commissioning of the project :</p> <p>Provided that this condition shall not apply to the power generation projects promoted by State electricity boards or corporations which are notified by the respective State Governments as the State Transmission Utility and Licensee.</p> <p>Provided further that this condition shall not apply to the power generation projects based on municipal and urban waste, if the importer proves to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that there is a valid agreement between the importer and urban local body for processing of municipal solid waste for not less than ten years from the date of commissioning of project.</p> <p>(iii) the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that such imported goods will be used for the purpose specified and in the event of his failure to comply with this condition, he shall be liable to pay, in respect of such goods as is not proved to have been so used, an amount equal to the difference between the duty leviable on such goods but for the exemption under this notification and that already paid at the time of importation.</p>
67.	<p>If,-</p> <p>(i) the said project is undertaken by any company having an in-house Research and Development unit recognized by the Department of Scientific and Industrial Research under the Ministry of Science and Technology;</p> <p>(ii) the said project is funded by the Government of India in a Ministry or Department or Council of Scientific and Industrial Research or Indian Council of Medical Research or Indian Council of Agriculture Research or University Grants Commission or Defence Research and Development Organisation or All India Council for Technical Education, as the case may be, and the share of such Ministry or Department or Council of Scientific and Industrial Research or Indian Council of Medical Research or Indian Council of Agriculture Research or University Grants Commission or Defence Research and Development Organisation or All India Council for Technical Education is not less than twenty per cent of the total cost of the said project;</p> <p>(iii) a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the concerned Ministry or Department or Council of Scientific and Industrial Research or Indian Council of Medical Research or Indian Council of Agriculture Research or University Grants Commission or Defence Research and Development Organisation or All India Council for Technical Education, as the case may be, funding the said project is produced to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, in each case, at the time of importation, indicating-</p> <p>(a) the total cost of the project;</p> <p>(b) the cost of the project shared by such Ministry or Department or Council of Scientific and Industrial Research or Indian Council of Medical Research or Indian Council of Agriculture Research or University Grants Commission or Defence Research and Development Organisation or All India Council for Technical Education, as the case may be;</p> <p>(c) the value of the goods already imported under this notification;</p> <p>(d) that the goods are imported for the purposes of the said project;</p> <p>(iv) the goods shall not be sold or transferred to any person or other organisation for a period of five years from the date of their import:</p>

Co. No.	Condition
	Provided that the exemption under this notification shall be available to the said goods only upto a value equivalent to the cost of the said project shared by the concerned Ministry or Department or Council of Scientific and Industrial Research or Indian Council of Medical Research or Indian Council of Agriculture Research or University Grants Commission or Defence Research and Development Organisation or All India Council for Technical Education.
68.	If any such institution is scheduled to begin to function only after the importation of the said goods, the exemption shall not apply in respect of the goods imported by that institution, unless an undertaking in writing is given by the President or the Secretary of that institution that it will begin to function within a period of six months, or such extended period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may, on sufficient cause being shown, allow in this behalf, from the date of importation of the goods.
69.	<p>If, -</p> <ul style="list-style-type: none"> (i) the importer, at the time of clearance, produces a certificate from an officer not below the rank of a Deputy Secretary in the Ministry of Education, Government of India, to the effect that such video cassettes and video tapes are recorded with educational material and are required for educational programmes approved by that Ministry or for telecast through Doordarshan and that the programmes of similar nature are not produced in India; (ii) the importer, at the time and place of clearance, gives an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs to the effect that such video cassettes and video tapes shall not be used for any other purpose and such cassettes and tapes shall not be subsequently recorded with any other material; and (iii) such video cassettes and video tapes shall not be sold or parted with without the prior permission of the Assistant Commissioner of Customs or Deputy Commissioner of Customs at the port of importation.
70.	<p>If,-</p> <ul style="list-style-type: none"> (i) The importer produces, at the time and place of clearance, a certificate, from the organisation which has recorded the programme on the said video cassettes and video tapes, to the effect that the same are recorded with the University or higher or advanced technical educational programme, and the importer, if required to do so, also satisfies the Assistant Commissioner of Customs or Deputy Commissioner of Customs that such video cassettes or video tapes, as the case may be, contain such technical educational programme; (ii) in the case of a University, the importer produces, at the time and place of clearance, a certificate from the Head of the University, to the effect that such video cassettes and video tapes are required for use for technical educational purposes by that University; (iii) in the case of research institution (other than research institution established, maintained or controlled by the Government), the importer produces, at the time and place of clearance, a certificate, from an officer not below the rank of a Deputy Secretary in the Ministry of Education or in the Ministry administratively concerned with the said research institution, to the effect that the said cassettes and tapes are required for use for technical educational purposes in that research institution; (iv) the importer, at the time and place of clearance, gives an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs to the effect that such video cassettes and video tapes - <ul style="list-style-type: none"> (a) shall not be sold or parted with without prior permission of the Assistant Commissioner of Customs or Deputy Commissioner of Customs at the port of importation, (b) shall not be used for any purposes other than the purposes of technical education, and (c) shall not be subsequently recorded with any other material. <p>Explanation—For the purposes of this entry, the expression -</p> <ul style="list-style-type: none"> (i) "Head" means, - <ul style="list-style-type: none"> (a) in relation to a University, Registrar thereof (by whatever name called), (b) in relation to a College, Principal thereof, (by whatever name called), (c) in relation to an institution, Director thereof (by whatever name called). (ii) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes - <ul style="list-style-type: none"> (a) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956), to be a University for the purposes of that Act, (b) an institution declared by Parliament by law to be an institution of national importance, (c) a college maintained by, or affiliated to, a university, (d) a research institution established, maintained or controlled by Government.
71.	If, the importer, at the time and place of clearance, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, from an officer not below the rank of Joint Secretary to the Government of India in the Department of Ocean Development to the effect that the vessel is authorised by the Government of India for such research or collection work.

Co. No.	Condition
72.	<p>If,</p> <ul style="list-style-type: none"> (i) the establishment operating such a museum or an art gallery is itself the importer being the purchaser or owner of such works of art or antiques; (ii) the importer submits an undertaking before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the goods so imported shall be used for public exhibition and shall not be sold or traded after importation and that in case of failure to comply with this condition, he shall be liable to pay, in respect of such quantity of the said goods as is proved to be not being so used for the specified purposes, an amount equal to the duty leviable on such quantity but for the exemption under this notification; and (iii) the importer produces a certificate issued by the Ministry of Culture in the Government of India, certifying that- <ul style="list-style-type: none"> a. the importer runs a museum or an art gallery which allows unrestricted access to public; and b. the building housing such a museum or gallery is clearly meant for the operation of a museum or art gallery. (iv) Such antiquities are registered with the Archaeological Survey of India within 90 days from the date of importation.
73.	<p>If, -</p> <ul style="list-style-type: none"> (i) The said goods are imported into India by, - <ul style="list-style-type: none"> a. Sports Authority of India or Sports Authority of concerned State, for use in a national or international championship or competition, to be held in India or abroad or for the purposes of training, or b. A National Sports Federation for its own use or for the use of its State/District Affiliate Associations, in a National or International championship or competition, to be held in India or abroad or for the purposes of training, under a certificate issued by the Sports Authority of India, or c. the Services Sports Control Board in the Ministry of Defence for their own use or for use in a National or International championship or competition, to be held in India or abroad or for the purposes of training, under a certificate issued by the Services Sports Control Board. (ii) The importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs from an officer not below the rank of a Director in the Sports Authority of India or Secretary, in the Services Sports Control Board for its own imports or Director of Sports Authority of concerned State indicating - <ul style="list-style-type: none"> a. the name and address of the importer and the description, quantity and value of the said goods; and b. that the said goods are required for the purpose specified in condition (i) above.
74.	<ul style="list-style-type: none"> (i) The said goods are imported into India by a sports person of outstanding eminence for training purpose (ii) the importer, at the time of importation of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs from an officer not below the rank of a Deputy Secretary in the Department of Youth Affairs and Sports, Ministry of Human Resource Development, Government of India indicating - <ul style="list-style-type: none"> a. the description, quantity and value of the said goods; b. that the importer is a sports person of outstanding eminence; and c. that the said goods are essential for the training purposes of the importer and recommends grant of the exemption: Provided that in respect of goods listed under item 18, 'SHOOTING' specified in column (2) of the List 24 or List 29 appended to Table I, the said goods are imported into India by a renowned shooter for training purpose and such importer produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the National Rifle Association of India that the importer is a renowned shooter. Explanation—For the purpose of this notification, “renowned shooter” means a person who has participated in a National Shooting Championship in an Open Men's Event or Open Women's Event or Open Civilian's Event whether through Qualifying Tournament or Wild Card Entry conducted in accordance with the rules of the International Shooting Union, and has attained the Minimum Qualifying Score prescribed by the National Rifle Association. (iii) Arms and Ammunition shall be subject to the Licensing conditions imposed by Directorate General of Foreign Trade and approvals by the Ministry of Home Affairs.
75.	<p>If, the importer, at the time of clearance of goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs from the President of Indian Mountaineering Foundation, New Delhi, indicating -</p> <ul style="list-style-type: none"> (i) the description, quantity and value of the said goods; and (ii) that the said goods are to be used in connection with mountaineering expedition or training.
76.	<p>If, the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, from an officer not below the rank of the Deputy Secretary, in the Department of Youth Affairs and Sports, Ministry of Human Resource Development, Government of India, recommending grant of exemption to the said goods and indicating, -</p> <ul style="list-style-type: none"> (i) the description, quantity and value of the said goods; (ii) that the Sports Authority of India recommends grant of exemption; and (iii) that the said goods are essential for the training purposes of the sports persons.

Co. No.	Condition
77.	<p>If, -</p> <ul style="list-style-type: none"> (i) the said goods are imported into India by the National Rifle Association of India for the purpose of imparting training; (ii) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, from an officer not below the rank of a Director in the Sports Authority of India, recommending grant of exemption to the said goods and indicating, - <ul style="list-style-type: none"> a. the name and address of the importer of the said goods; b. the description, quantity and value of the said goods; and c. that the said goods are required for the purpose of imparting training
78.	<p>If, the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from an officer not below the rank of a Director in the Ministry of Youth Affairs and Sports indicating -</p> <ul style="list-style-type: none"> (i) the name and address of the importer and the description, quantity and value of the said goods; and (ii) that the said goods are required in relation to anti-doping and dope testing.
79.	<p>If,-</p> <ul style="list-style-type: none"> (i) The said goods have been imported as personal baggage, or as gifts exempted from the Import Trade Control restrictions, or covered by Customs Clearance Permit or Import Licence issued by the Director General of Foreign Trade; and (ii) the goods are for the use of a renowned shooter who have been certified as such by the National Rifle Association. <p>Explanation—For the purpose of this entry, “renowned shooter” means a person who has participated in a National Shooting Championship in an Open Men’s Event or Open Women’s Event or Open Civilian’s Event whether through Qualifying tournament or Wild Card entry conducted in accordance with the rules of International Shooting Union, and has attained the Minimum Qualifying Score prescribed by the National Rifle Association.</p>
80.	<p>If,-</p> <ul style="list-style-type: none"> (i) awarded to an Indian team in connection with its participation in a tournament outside India and brought by it into India for being kept with an Official Sports Association; (ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that the team proceeded abroad with the specific purpose of participating in the tournament; and (iii) the importer, as well as the Official Sports Association by whom the goods shall be retained, gives an undertaking that the said goods shall be retained by the said Association and shall not be disposed of in any manner, save that of subsequent re-export when such re-export is one of the conditions of participation in the tournament.
81.	<p>If,-</p> <ul style="list-style-type: none"> (i) awarded to members of Indian teams for their participation in international tournaments or competitions outside India; and (ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that the said goods do not constitute an article of general utility.
82.	<p>If,-</p> <ul style="list-style-type: none"> (i) the team has participated in any international tournament or competition in relation to any sport or game, with the approval of the Government of India in the Department of Youth Affairs and Sports; (ii) the importer, at the time of clearance, produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the said Department to the effect that,- <ul style="list-style-type: none"> a. the importer is a member of an Indian team which participated, with the approval of the Government of India, in an international tournament or competition in relation to any sport or game and has won the prize in such tournament or competition; and b. the said prize has been announced, before such tournament or competition has been held, by its organisers; and (iii) the importer gives an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, at the time and place of importation, that the prize shall remain in his possession, control and use and shall not be sold or parted with for a period of five years from the date of such importation.
83.	<p>If-</p> <ul style="list-style-type: none"> (i) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, is satisfied that the said goods do not constitute an article of general utility; (ii) the recognised National Sports Federation or the registered Sports Body organising the international tournament including bilateral tournament and World Cup gives the following documents to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, at the time of import, namely :- <ul style="list-style-type: none"> a. manufacturer’s invoice; b. photograph of the Trophy;

Co. No.	Condition
	<ul style="list-style-type: none"> c. a declaration stating the purpose of import by the recognised National Sports Federation or the registered Sports Body as well as the International body, if any, at whose behest such Federation or Sports Body is conducting the tournament in India; d. duration of event; <p>(iii) such Federation or Sports Body gives an undertaking that, -</p> <ul style="list-style-type: none"> a. the said Trophy is retained by the Federation or Sports Body and not disposed of in any manner until the event is concluded; b. if the Trophy is awarded to the Indian team, such Federation or Sports Body shall retain the Trophy and shall not be disposed of in any manner whatsoever; c. if the Trophy is awarded to a winning team other than the Indian team, the said Trophy shall be exported; <p>(iv) at the time of export, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, is satisfied that the international team which has won the Trophy has participated in the international tournament including bilateral tournament and World Cup held in India and that the identity of the Trophy is established.</p>
84.	<p>If, -</p> <ul style="list-style-type: none"> (i) the defective articles were brought into India earlier from places outside India by an importer who is an individual and the defective articles are his private personal properties; (ii) the articles or component parts thereof, as the case may be, are imported within the warranty period and are supplied free of charge by the foreign manufacturer in terms of the warranty given by the manufacturer in accordance with the established trade practice pertaining to the articles; (iii) the repairs including replacement of the defective parts are done free of charge by the manufacturer through his agent or branch in India; and (iv) the defective articles or component parts thereof if not re-exported, are destroyed or surrendered to the Customs.
85.	<p>If, -</p> <ul style="list-style-type: none"> (i) the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate indicating the quantity, description and specification of such items, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy recommending grant of the exemption to the items as required for, - <ul style="list-style-type: none"> a. initial setting up of fuel cell based system for generation of power or for demonstration purposes; or b. balance of systems operating on bio-gas or bio-methane or by-product hydrogen; (ii) the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that such imported items shall be used for the purposes as specified above and, if the importer fails to comply with this condition, he shall be liable to pay, in respect of such items as is not proved to have been so used, an amount equal to the difference between the duty leviable on such items but for the exemption under this notification and that already paid at the time of importation.
86.	<p>If a certificate from the Indian Mission concerned, about the ownership of the goods by the deceased person, is produced at the time of clearance of the goods through Customs station.</p>
87.	<p>If the importer, by execution of a bond in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binds himself to re-export the said containers within six months from the date of their importation and to furnish documentary evidence thereof to the satisfaction of the said Assistant Commissioner and to pay the duty leviable thereon in the event of the importer's failure to do so:</p> <p>Provided that in any particular case, the aforesaid period of six months may, on sufficient cause being shown, be extended by the said Assistant Commissioner or Deputy Commissioner for such further period, as he may deem fit.</p>

(See Lists on Next Page)

LISTS APPENDED TO TABLE I

LIST 1

(SEE S. NO. 69 OF TABLE I)

1. Acid Sodium Carbonate (Sodium bicarbonate)
2. Batter
3. Breadcrumbs
4. Pre dust breaded powder
5. Starch (Wheat/non-wheat)/Pre-gelatinized Starch
6. Flavouring oil
7. Flavouring extracts, and sauces
8. Food Colours
9. Food Enzymes
10. Food Marinates
11. Food Tenderizers
12. Food Grade Phosphates
13. Natural Edible Gum
14. Sodium Citrate
15. Seasoning Salts/acids such as sodium carbonate, potassium hydrogen tartrate
16. Citric Acid
17. Sorbitol
18. OTR Fresh Fish Bags (Oxygen Permeable)
19. Polypropylene box as per buyer's requirements
20. Solid board box as per buyer's requirements
21. RFID label to tag on carton or box

LIST 2

(SEE S. NO. 100 AND 101 OF TABLE I)

1. Amikacin
2. Amphotericin-B
3. Aprotinin
4. Baclofen
5. Bleomycin
6. Chlorambucil
7. Chorionic Gonadotrophin
8. Clindamycin
9. Dactinomycin
10. Daunorubicin
11. Desferrioxamine
12. Dimercaprol
13. Disopyramide phosphate
14. Dopamine
15. Eptifibatide
16. Glucagon

17. Hydroxyurea
18. Isoflurane
19. Lactulose
20. Latanoprost
21. Methotrexate
22. Mustin Hydrochloride
23. Pancuronium Bromide
24. Protamine
25. Quinidine
26. Sodium Cromoglycate spincaps and cartridges
27. Sodium Hyaluronate sterile 1% and 1.4% solution
28. Thioguanine
29. Tobramycin
30. Tetanus Immunoglobulin
31. Tribavirin / Ribavirin
32. Urokinase
33. Ursodeoxycholic Acid
34. Vancomycin
35. Zidovudine
36. 5-Fluorouracil
37. Pergolide
38. Kit for bedside assay of Troponin-T
39. Solution for storing, transporting, flushing donor organs for transplant
40. Miltefosine
41. Milrinone Lactate
42. Methoxy Isobutyle Isonitrile (MIBI)
43. Verteporfin
44. Daclizumab
45. Ganciclovir
46. Drotrecogin alfa (activated)
47. Japanese encephalitis vaccine
48. Low Molecular weight heparin
49. Efavirenz
50. Emtricitabine
51. Azathioprine
52. Antinomycin D
53. Cytosine Arabinoside (Cytarabine)
54. Vinblastine Sulphate
55. Vincristine
56. Eurocollins Solution
57. Poractant alfa
58. Troponin-I whole blood test kit
59. Blower/mister kit for beating heart surgery
60. Fluoro Enzyme Immunoassay Diagnostic kits

61. Tablet Telbivudine
62. DTaP-IPV-Hib or PRP-T combined Vaccine
63. Injection Thyrotropin Alfa
64. Injection Omalizumab
65. Abatacept
66. Daptomycin
67. Fondaparinux Sodium
68. Ixabepilone
69. Pegaptanib Sodium injection
70. Tocilizumab
71. Caspofungin acetate
72. Desflurane USP
73. Haemostatic Matrix with Gelatin and human Thrombin
74. Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
75. Yttrium
76. Nilotinib
77. Pneumococcal saccharide Conjugate vaccine adsorbed 13-valent suspension for injection
78. Micafungin sodium for injection
79. Raltegravir potassium
80. Pneumococcal Polysaccharide Vaccine
81. Temsirolimus Concentrate for infusion for injection
82. Natalizumab
83. Somatropin
84. Diagnostic Agent for detection of Hepatitis B antigen
85. Diagnostic kits for detection of HIV antibodies
86. Enzyme linked immune absorbent assay kits Elisa kits
87. Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI
88. Brentuximab Vedotin
89. Ocrelizumab
90. Pertuzumab
91. Pertuzumab + trastuzumab
92. Faricimab

LIST 3

(SEE S. NO. 102 AND 103 OF TABLE I)

1. Asparaginase
2. Anti-human lymphocyte immunoglobulin IV

- | | | |
|--|--|---|
| <p>3. Anti-human thymocyte immunoglobulin IV</p> <p>4. Basiliximab</p> <p>5. Beractant Intra-tracheal Suspension</p> <p>6. Blood group sera</p> <p>7. Burn therapy dressing soaked in gel</p> <p>8. Bovine Thrombin for in vitro test for diagnosis in Haemorrhagic disorders</p> <p>9. Bovine Albumin</p> <p>10. Cesium Tubes</p> <p>11. Calcium folinate</p> <p>12. Cholestyramine</p> <p>13. Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)</p> <p>14. Cobalt-60</p> <p>15. Corticotrophin</p> <p>16. Edrophonium</p> <p>17. Epirubicin</p> <p>18. Fibrinogen</p> <p>19. Floxuridine</p> <p>20. Flucytosin</p> <p>21. Fludarabine Phosphate</p> <p>22. Foetal Bovine Serum (FBS)</p> <p>23. Gadolinium DTPA Dimeglumine</p> <p>24. Gallium Citrate</p> <p>25. Goserlin Acetate</p> <p>26. Hepatitis B Immunoglobulin</p> <p>27. Idarubicin</p> <p>28. Idoxuridine</p> <p>29. Immunoassay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.</p> <p>30. Intravenous amino acids</p> <p>31. Intravenous Fat Emulsion</p> <p>32. Iopamidol</p> <p>33. Iohexol</p> <p>34. (a) Indium (III) in bleomycin
 (b) Indium 113 Sterile generator and elution accessories
 (c) Indium 113 in brain scanning kit
 (d) Indium 113 in liver scanning kit</p> <p>35. Iscador, CLIA diagnostic kits</p> <p>36. Lenograstim</p> <p>37. Metrizamide Inj with diluent</p> | <p>38. Mycophenolate Mofetil</p> <p>39. Normal Human plasma</p> <p>40. Normal Human immunoglobulin</p> <p>41. Nuclear magnetic resonance contrast agent</p> <p>42. Normal Human serum Albumin</p> <p>43. Penicillamine</p> <p>44. Pentamidine</p> <p>45. Prednimustine</p> <p>46. Pneumocystis carinii IF kits</p> <p>47. Prostaglandin E1 (PGE1)</p> <p>48. Radioisotope TI 201</p> <p>49. (a) Rabbit brains thromboplastin for PT test
 (b) Reagent for PT tests
 (c) Human Thrombin for TT tests</p> <p>50. Rabies immunoglobulin of equine origin</p> <p>51. Sevoflurane</p> <p>52. Rocuronium Bromide</p> <p>53. Septopal beads and chains</p> <p>54. Sodium Arsenate</p> <p>55. Solution of Nucleotides and Nucleosides</p> <p>56. Sterile Absorbable Haemostat for control of surgical vessel bleeding</p> <p>57. Strontium SR-89 Chloride</p> <p>58. Suxamethonium Chloride</p> <p>59. Selenium-75</p> <p>60. Teicoplanin</p> <p>61. Tetrofosmin</p> <p>62. Tocainide</p> <p>63. Tri-Iodothyronine</p> <p>64. Triethylene Tetramine</p> <p>65. Thrombokinase</p> <p>66. Teniposide</p> <p>67. Trans-1- diamino cyclohexane Oxalatoplatinum</p> <p>68. Ticarcillin Disodium and Potassium Clavulanate combination</p> <p>69. Vindesin Sulphate</p> <p>70. X-ray diagnostic agents, the following:-
 (i) Propylidone
 (ii) Ethyl iodophenylun decylate
 (iii) Iodipammide methyl glucamine
 (iv) Lipidol ultra fluid</p> | <p>(v) Patent blue</p> <p>71. Zalcitabine</p> <p>72. Anti-Haemophilic Factor Concentrate (VIII and IX)</p> <p>73. Pembrolizumab (Keytruda)</p> <p>74. Trastuzumab Deruxtecan</p> <p>75. Osimertinib</p> <p>76. Durvalumab</p> <p>77. Onasemnogene abeparvovec</p> <p>78. Asciminib</p> <p>79. Mepolizumab</p> <p>80. Pegylated Liposomal Irinotecan</p> <p>81. Daratumumab</p> <p>82. Daratumumab subcutaneous</p> <p>83. Teclistamab</p> <p>84. Amivantamab</p> <p>85. Alectinib</p> <p>86. Risdiplam</p> <p>87. Obinutuzumab</p> <p>88. Polatuzumab vedotin</p> <p>89. Entrectinib</p> <p>90. Atezolizumab</p> <p>91. Spesolimab</p> <p>92. Velaglycerase Alpha</p> <p>93. Agalsidase Alfa</p> <p>94. Rurioctocog Alpha Pegol</p> <p>95. Idursulphatase</p> <p>96. Alglucosidase Alfa</p> <p>97. Laronidase</p> <p>98. Olipudase Alfa</p> <p>99. Tepotinib</p> <p>100. Avelumab</p> <p>101. Emicizumab</p> <p>102. Belumosudil</p> <p>103. Miglustat</p> <p>104. Velmanase Alfa</p> <p>105. Alirocumab</p> <p>106. Evolocumab</p> <p>107. Cystamine Bitartrate</p> <p>108. CI- Inhibitor injection</p> <p>109. Inclisiran</p> <p>110. Agalsidase Beta</p> <p>111. Imiglucerase</p> <p>112. Eptacog alfa activated recombinant coagulation factor VIIa</p> |
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(List 4 on Next Page)

LIST 4 (SEE S. NO. 105 OF TABLE I)
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Sr. No.	Description of Drug/Medicine	Name of Patient Assistance Programme	Name of Pharmaceutical Company running Patient Assistance Programme
(1)	(2)	(3)	(4)
1.	Xtandi (Enzutatamide)	Xtandi Patient Assistance Programme	Astellas Pharma India Pvt. Ltd.
2.	Dasatinib (Sprycel)	Sprycel Assistance Program	Bristol Myers Squibb India Pvt. Ltd.
3.	Nivolumab (Opdyta)	OASIS	Bristol Myers Squibb India Pvt. Ltd.
4.	Halaven (Eribulin medylate) - Metastatic Breast cancer, Soft Tissue Sarcoma	Hope to Her - 2 to 3 cycles purchased and balanced free upto disease progression	Eisai Pharmaceuticals India Pvt. Ltd.
		HELP - All cycles free for below poverty line patients	Eisai Pharmaceuticals India Pvt. Ltd.
5.	Zonegran (Zonisamide) - for Epilepsy	Livefree - 33% Support to patients for extending duration of treatment as this is a chronic therapy	Eisai Pharmaceuticals India Pvt. Ltd.
6.	Imbruvica	1+1 PAP	Janssen India, Johnson & Johnson Pvt. Ltd.
7.	Zytiga	3+1 PAP	Janssen India, Johnson & Johnson Pvt. Ltd.
8.	Velcade 1mg	3+1 PAP	Janssen India, Johnson & Johnson Pvt. Ltd.
9.	Velcade 3.5 mg	1+1 PAP	Janssen India, Johnson & Johnson Pvt. Ltd.
10.	Caelax	1+1 PAP	Janssen India, Johnson & Johnson Pvt. Ltd.
11.	Dacogen	1+1 PAP	Janssen India, Johnson & Johnson Pvt. Ltd.
12.	Yondelis	1+1 PAP	Janssen India, Johnson & Johnson Pvt. Ltd.
13.	Simponi	1 vial free on 1 st purchase	Janssen India, Johnson & Johnson Pvt. Ltd.
14.	Remicade	5+4 on 3 dose therapy, 6+6 on 4 dose therapy	Janssen India, Johnson & Johnson Pvt. Ltd.
15.	Invega all SKUs	1+1 PAP (Maintenance dosage)	Janssen India, Johnson & Johnson Pvt. Ltd.
16.	Imatinib (Glivec)	Glivec NOA Program/ Glivec International PAP	Novartis India Ltd.
17.	Nilotinib (Tasigna)	Win for Patients-Cancer Care/Umaang	Novartis Healthcare Private Limited
18.	Ruxolitinib (Jakavi)	Win for Patients-Cancer Care/Umaang	Novartis Healthcare Private Limited
19.	Everolimus (Afinitor)	Win for Patients-Cancer Care/Umaang	Novartis Healthcare Private Limited
20.	Ceritinib (Spexib)	Win for Patients-Cancer Care/Umaang	Sandoz India Private Limited
21.	Pazopanib (Votrient)	Win for Patients-Cancer Care/Umaang	Novartis Healthcare Private Limited
22.	Eltrombopag (Revolade)	Win for Patients-Cancer Care/Umaang	Novartis Healthcare Private Limited
23.	Indacaterol (Sequadra)	Win for Patients - COPD	Novartis India Ltd.
24.	Secukinumab (Scapho)	Win for Patients - Skincare	Novartis India Ltd.
25.	Omalizumab (Xolair CSU)	Win for Patients - Skin care	Novartis India Ltd.
26.	Ranibizumab (Accentrix)	Win for Patients - Visioncare	Novartis India Ltd.
27.	RITUXIMAB	SPARSH - The Touch	Dr. Reddy's Laboratories Ltd.
28.	Erlotinib (Tarceva)	The Blue Tree	Roche Products (India) Private Limited
29.	Trastuzumab (Herclon)	The Blue Tree	Roche Products (India) Private Limited
30.	Pertuzumab (Perjeta)	The Blue Tree	Roche Products (India) Private Limited
31.	Transtuzumab Emtansine (Kadcyla)	The Blue Tree	Roche Products (India) Private Limited
32.	Obinutuzumab (Gazyva)	The Blue Tree	Roche Products (India) Private Limited
33.	Bevacizumab (Avastin)	The Blue Tree	Roche Products (India) Private Limited
34.	Tocilizumab (Actemra)	Care for Joints	Roche Products (India) Private Limited
35.	Mycophenolate Mofetil (CellCept)	Aarambh	Roche Products (India) Private Limited
36.	Avonex (Interferon Beta 1A)	Reach	UCB India Private Limited
37.	Tysabri (Monoclonal Antibody)	Reach	UCB India Private Limited
38.	Tecfidera (Di-methyl Fumarate)	Reach	UCB India Private Limited

(1)	(2)	(3)	(4)
39.	Plegridy (Peggylated Interferon Beta 1A)	Reach	UCB India Private Limited
40.	Sorafenib (Nexavar)	NexCSP (Nexavar Cancer Survivorship Program)	Bayer Zydus Pharma Private Limited
41.	Sirturo (Bedaquiline)	Bedaquiline Compassionate Use Program	Janssen India, Johnson & Johnson Private Limited
42.	Darzalex (Daratumumab)	Daratumumab Patient Assistance Program	Janssen India, Johnson & Johnson Private Limited
43.	SUTENT	Sutent Patient Assistance Programme-STAR	Pfizer Products India Private Limited
44.	CRIZALK	Crizalk Patient Assistance Programme-STAR	Pfizer Products India Private Limited
45.	INLYTA	Inlyta Patient Assistance Programme-STAR	Pfizer Products India Private Limited
46.	PALBACE	Palbace Patient Assistance Programme-PRERNA	Pfizer Products India Private Limited
47.	ENBREL	Enbrel Patient Assistance Programme	Pfizer Limited
48.	XELJANZ	Xeljanz Patient Assistance Programme	Pfizer Limited
49.	GENPTROPIN	Genotropin Patient Assistance Programme	Pfizer Products India Private limited
50.	Atgam	Atgam Patient Assistance Programme	Pfizer Products India Private Limited
51.	Aromasin	Aromasin Patient Assistance Programme	Pfizer Products India Private Limited
52.	Campto	Campto Patient Assistance Programme	Pfizer Products India Private Limited
53.	Pembrolizumab	Key- PAP 1.0	MSD Pharmaceuticals
54.	Pembrolizumab	KIRAN	MSD Pharmaceuticals
55.	Lorlatinib	LorbriquaCare	Pfizer Products India Private Ltd.
56.	Dacomitinib	DacoCare	Pfizer Products India Private Ltd.
57.	Inotuzumab Ozogamicin	HemaCare	Pfizer Products India Private Ltd.
58.	Ribociclib	UMAANG	Novartis Healthcare Pvt. Ltd.
59.	Dabrafenib	UMAANG	Novartis Healthcare Pvt. Ltd.
60.	Selumetinib	AstraZeneca Pharma PAP	AstraZeneca Pharma India Limited
61.	Benralizumab	AstraZeneca Pharma PAP	AstraZeneca Pharma India Limited
62.	Fulvestrant	AstraZeneca Pharma PAP	AstraZeneca Pharma India Limited
63.	Acalabrutinib	AstraZeneca Pharma PAP	AstraZeneca Pharma India Limited
64.	Olaparib	AstraZeneca Pharma PAP	AstraZeneca Pharma India Limited
65.	Amivantamab	Johnson and Johnson PAP	Johnson & Johnson Pvt. Ltd.
66.	Teclistamab	Johnson and Johnson PAP	Johnson & Johnson Pvt. Ltd.
67.	Ustekinumab	Johnson and Johnson PAP	Johnson & Johnson Pvt. Ltd.
68.	Daratumumab and hyaluronidase-fihj	Johnson and Johnson PAP	Johnson & Johnson Pvt. Ltd.
69.	Ibrutinib	Johnson and Johnson PAP	Johnson & Johnson Pvt. Ltd.
70.	Bortezomib	Johnson and Johnson PAP	Johnson & Johnson Pvt. Ltd.
71.	Daratumumab	Johnson and Johnson PAP	Johnson & Johnson Pvt. Ltd.
72.	Cetuximab	Rainbow PAP	Merck Specialties Pvt. Ltd.
73.	Avelumab	My Bavencio Assist Program	Merck Specialties Pvt. Ltd.
74.	Tepotinib	My Tepmetko Patient Access Program	Merck Specialties Pvt. Ltd.
75.	Brentuximab Vedotin	Takeda PAP	Takeda Biopharmaceuticals India Pvt. Limited
76.	Vedolizumab	Takeda PAP	Takeda Biopharmaceuticals India Pvt. Limited
77.	Velaglucerase Alpha	Takeda PAP	Takeda Biopharmaceuticals India Pvt. Limited
78.	Agalsidase Alpha	Takeda PAP	Takeda Biopharmaceuticals India Pvt. Limited
79.	Idursulphase	Takeda PAP	Takeda Biopharmaceuticals India Pvt. Limited
80.	Mepolizumab	GSK Pharmaceuticals Limited	GSK Pharmaceuticals Limited

(1)	(2)	(3)	(4)
81.	Alectinib	The Blue Tree	Roche Products India Private Ltd.
82.	Risdiplam Powder	The Blue Tree	Roche Products India Private Ltd.
83.	Emicizumab	The Blue Tree	Roche Products India Private Ltd.
84.	Atezolizumab	The Blue Tree	Roche Products India Private Ltd.
85.	Pertuzumab + trastuzumab	The Blue Tree	Roche Products India Private Ltd.
86.	Ocrelizumab	The Blue Tree	Roche Products India Private Ltd.
87.	Polatuzumab vedotin	The Blue Tree	Roche Products India Private Ltd.
88.	Faricimab	The Blue Tree	Roche Products India Private Ltd.
89.	Luspatercept	Bristol-Myers Patient Assistance Program	Bristol-Myers Squibb India Pvt. Ltd.

LIST 5
(SEE S. NO. 106 OF TABLE I)

S. No.	Item Description
1.	Chlorine
2.	Helium
3.	Silicon tetra chloride
4.	Germanium tetra chloride
5.	Phosphorous oxychloride
6.	Sulphur hexa flouride oxygen
7.	Oligopoly isocyanate ethyl-acetate solution
8.	Colouring ink for fibre
9.	Binder of polyurethane or vinyl chloride-vinyl acetate co-polymer
10.	UV resin 1 & 2/Ribbon matrix
11.	Nylon-12 / Ether Ester Elastomer
12.	Coloured Nylon 12/ Nylon 11/Ether Ester Elastomer
13.	Elongated polyethylene tape
14.	Polyester tape
15.	Nylon thread/water swellable yarn
16.	Polyethylene cord
17.	Biaxily oriented nylon tape
18.	Silica tube / rod, other than preform
19.	Aramid Yarn
20.	Impregnated Glass fibre reinforcement (Glass rovings)
21.	Rip Cord
22.	Nylon 11
23.	Low smoke zero Halogen compound for sheathing
24.	Glass yarn / Rovings
25.	Complex high molecular weight resin in acrylate solution
26.	Acrylated monomers
27.	Photoinitiater
28.	Tert Butyl perbenzoate
29.	Zinc soap of long fatty acid mixture
30.	Modified polypropylene
31.	Ethylene acrylic acid (EAA)/Vinyl ester

LIST 6
(SEE S. NO. 106 OF TABLE I)

S. No.	Item Description
1.	Glass yarn/Rovings
2.	UV resin
3.	Complex high molecular weight resin in acrylate solution
4.	Acrylated monomers
5.	Photoinitiater
6.	Tert Butyl perbenzoate
7.	Zinc soap of long fatty acid mixture
8.	Modified polypropylene
9.	Ethylene acrylic acid (EAA)/Vinyl ester

LIST 7
(SEE S. NO. 114 OF TABLE I)

1. Plastic ELISA plates;
2. Deactivated positive control sera against human and animal diseases;
3. Enzyme horse raddish peroxidase;
4. Enzyme Alkaline phosphatase;
5. Enzyme glucose oxidase;
6. Animal anti-human immunoglobins;
7. Protein A or Protein A Gold Conjugates;
8. Polystyrene latex beads;
9. Deactivated enzyme labeled human anti-HIV reagent;
10. Enzyme conjugates of antibodies or antigens or Protein A;
11. Natural or synthetic or recombinant antigens relating to human and animal diseases;
12. Antibodies (monoclonal or polyclonal) relating to human and animal diseases;
13. Stabilizers for the Enzyme conjugate

LIST 8
(SEE S. NO. 134 OF TABLE I)

1. EVA and Polyolefin Elastomers (POE) resin;
2. EVA and Polyolefin Elastomers (POE) master batch;
3. Poly ethylene terephthalate (PET) film;
4. Poly vinyl fluoride (PVF);
5. Poly vinyl di-flouride (PVDF);

6. Trimethylolpropane Tri acrylate (TMPTA) for EVA or POE;
7. EVA or Polyolefin Elastomers (POE) Additive - "Taicross";
8. Adhesive resin; and
9. Adhesive hardner

LIST 9
 (SEE S. NO. 141 OF TABLE I)

1. Back of photo frames, fittings for photo frame/box
2. Motifs for attachment on export products
3. Decorative paper for lamp shade
4. Prints for photo frames
5. Hardware brass and metal fittings for furniture
6. Handles/blades for cutlery
7. Inlay cards, sensors, stickers, poly bags, alarm tags, alarm chips, security chips
8. Zipper, zipper head, fasteners, pullers, sliders, end stoppers, eyelets, hooks, eyes, rivets, studs, buttons, magnet buttons, buckles, fusible embroider prints, sequins, metal chain, dog hook, 'D' ring, 'O' ring, bridge fitting, metal frame/bag frame, metal letters/interior plate/logo
9. Faucet/lotion pump for dispensers of plastic/stainless steel/metal
10. Electric parts for fitting on electric lamp/table lamp/wall lamp/ceiling lamp/ door lamp/ Window lamp/ Garden lamp/ wire roll/ Christmas ornamentation
11. Chemical/lacquer required for improved finish of export product
12. Wood Polish materials
13. Sea shell, Mother of Pearl (MOP), Cattle horn and Bone Materials
14. Clock movement
15. Adhesive/glue
16. Natural essential oils/aromatic chemicals
17. Compact Fluorescent Lamps (CFL) and bulbs of 120 volts
18. Resins

LIST 10
 (SEE S. NO. 142 OF TABLE I)

1. Fasteners including buttons and snap fasteners, zip fasteners
2. Inlay cards
3. Buckles, eyelets, hooks and eyes, rivets
4. Collar stays, collar patties, butterfly and other garment stays including plastic stays
5. Embroidery motifs or prints
6. Laces
7. Badges including embroidered badges
8. Sequins
9. Toggles
10. Studs
11. Printed bags
12. Anti-theft devices like labels, tags and sensors
13. Poly pouch, high density sticker, heat transfer sticker
14. Aglets on draw strings-hooded jacket

15. Pin bullets for packing, plastic tag bullets, metal tabs, bows, ring and slider and rings;
16. Lining and inter-lining materials
17. Wet blue chrome tanned leather
18. Wet white leather
19. Crust leather
20. Finished leather of all kinds
21. Reinforcement materials
22. All types of Labels or Price Tag or Hang Tag
23. Polyurethane
24. Draw cord or cord
25. Elastic Band or Tape
26. Metal Tab or Stopper or Clip
27. Tape
28. Velcro Tape
29. Die Set
30. D-Ring

LIST 11
 (SEE S. NO. 143 OF TABLE I)

1. Buckles, "D" Rings and "O" Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings
2. Buttons and snap fasteners, zip fasteners
3. Locks including magnetic locks
4. 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
5. Loop rivets and loop oval
6. Packaging boxes
7. Saddle tree
8. Fittings, snaps of metals or alloys
9. Metal fittings, embellishments, webbing of any material
10. Stirrup of any material and stirrup bars used for making saddle tree
11. Artificial fur and alarm tag
12. Magnets for use in leather goods
13. Labels or Price Tag or Hang Tag
14. Wet blue chrome tanned leather
15. Wet white leather
16. Crust leather
17. Finished leather of all kinds
18. Reinforcement materials
19. Lining or Inter Lining materials (Synthetic or Poly vinyl chloride or Polyurethane or Textile)
20. Laces
21. Insoles or Mid-soles and sheet or Board thereof
22. Shank Board
23. Stiffeners
24. Unit soles and sheets of Polyurethane, Thermoplastic rubber, Polyvinyl Chloride, Thermoplastic Polyurethane, Phylon, Nitrile

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| <p>Butadiene Rubber, Styrene Butadiene Rubber for soles including Polyurethane paint, colour paste and pigments</p> <p>25. Thermoplastic Sheets</p> <p>26. Toe Caps and Toe Puffs and Counters</p> <p>27. Synthetic or Polymeric Foam</p> <p>28. Protective Steel Toe Cap and Steel Mid Sole</p> | <p>29. Heels</p> <p>30. Reflective Tapes or Fashion tapes or Elastic Tape or Velcro Tape</p> <p>31. Chatons or Stones or Beads or Crystals as Decorative items</p> <p>32. Beading Material (Synthetic or Leather or fabric)</p> <p>33. Polyurethane</p> |
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LIST 12 (SEE S. NO. 181 OF TABLE I)

S. No.	Heading or Sub-heading or tariff Item	Description
(1)	(2)	(3)
1.	7017 10 00 or 7020 00	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semi-conductor wafers.
2.	8419 89 or 8486	Chemical vapour deposition apparatus for semi-conductor production.
3.	8419 90 or 8486	Parts of chemical vapour deposition apparatus for semi-conductor production.
4.	8421 19 or 8486	Spin dryers for semi-conductor wafer processing.
5.	8421 91 00 or 8486	Parts of Spin dryers for semi-conductor wafer processing.
6.	8424 89 or 8486	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process.
7.	8424 89 or 8486	Spraying appliances for etching, stripping or cleaning semiconductor wafers.
8.	8424 90 00 or 8486	Parts of spraying appliances for etching, stripping or cleaning semiconductor wafers.
9.	8456 11 00 or 8456 12 00 or 8486	Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers.
10.	8456 90 10 or 8486	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes, for dry-etching patterns on semiconductor materials of the said First Schedule.
11.	8486 40 00	Focussed ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices.
12.	8456 90 90 or 8486	Laser cutters for cutting contacting tracks in semiconductor production by laser beam.
13.	8464 10 or 8486	Machines for sawing monocrystal semiconductor boules into slices, or wafers into chips.
14.	8464 20 00 or 8486	Grinding, polishing and lapping machines for processing of semiconductor wafers.
15.	8464 90 00 or 8486	Dicing machines for scribing or scoring semiconductor wafers.
16.	8466 91 00 or 8486	Parts of grinding, polishing and lapping machines for processing of semiconductor wafers.
17.	8466 91 00 or 8486	Parts of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips.
18.	8466 91 00 or 8486	Parts of dicing machines for scribing or scoring semiconductor wafers.
19.	8466 93 or 8486	Parts of focussed ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices.
20.	8466 93 or 8486	Parts of machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers.
21.	8466 93 or 8486	Parts of machines for dry-etching patterns on semiconductor materials.
22.	8466 93 or 8486	Parts of laser cutters for cutting contacting tracks in semiconductor production by laser beam.
23.	8466 93 or 8486	Parts of apparatus for stripping or cleaning semiconductor wafers.
24.	8477 10 00 or 8479 89	Encapsulation equipment for assembly of semiconductors.
25.	8477 90 00 or 8479 90	Parts of encapsulation equipment for assembly of semiconductors.
26.	8479 50 00 or 8486	Automated machines for transport, handling and storage of semiconductor wafers, cassettes, wafer boxes and other material for semiconductor devices.
27.	8479 89 or 8486	Apparatus for growing or pulling monocrystal semiconductor boules.
28.	8479 89 or 8486	Epitaxial deposition machines for semiconductor wafers.
29.	8479 89 or 8486	Apparatus for physical deposition by sputtering on semiconductor wafers.
30.	8479 89 or 8543 30 00 or	Apparatus for wet-etching, developing, stripping or cleaning semiconductor wafers and flat panel displays.

(1)	(2)	(3)
	8486	
31.	8479 89 or 8486	Die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors.
32.	8479 89 or 8486	Machines for bending, folding and straightening semiconductor leads.
33.	8479 89 or 8486	Physical deposition apparatus for semiconductor production.
34.	8479 89 or 8486	Spinners for coating photographic emulsions on semiconductor wafers.
35.	8479 90 or 8486	Parts of apparatus for growing or pulling monocrystal semiconductor boules.
36.	8479 90 or 8486	Parts of epitaxial deposition machines for semiconductor wafers.
37.	8479 90 or 8486	Parts of apparatus for physical deposition by sputtering on semiconductor wafers.
38.	8479 90 or 8486	Parts for die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors.
39.	8479 90 or 8486	Parts of spinners for coating photographic emulsions on semiconductor wafers.
40.	8479 90 or 8543 90 00 or 8486	Parts of apparatus for wet-etching, developing, stripping or cleaning semiconductor wafers and flat panel displays.
41.	8479 90 or 8486	Parts of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices.
42.	8479 90 or 8486	Parts of machines for bending, folding and straightening semiconductor leads.
43.	8479 90 or 8486	Parts of physical deposition apparatus for semiconductor production.
44.	8480 71 00 or 8486	Injection and compression moulds for manufacture of semiconductor devices.
45.	8514 19 00 or 8486	Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.
46.	8514 20 00 or 8486	Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.
47.	8514 90 00 or 8486	Parts of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.
48.	8514 31 00 or 8514 32 00 or 8514 39 00 or 8486	Apparatus for rapid heating of semiconductor wafers.
49.	8514 90 00 or 8486	Parts of furnaces and ovens of heading Nos. 8514 11 to 8514 39.
50.	8514 90 00 or 8486	Parts of apparatus for rapid heating of wafers.
51.	8543 10 10 or 8486	Ion implanters for doping semiconductor materials.
52.	8543 or 9017 20	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates.
53.	8543 90 00 or 8486	Parts of ion implanters for doping semiconductor materials.
54.	8543 90 00 or 9017 90 00	Parts and accessories of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates.
55.	8486 20 00	Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials.
56.	8486 90 00	Parts and accessories of the apparatus of heading Nos. 901041 to 901049
57.	9011 10 00	Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
58.	9011 20 00	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
59.	9011 90 00	Parts and accessories of optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
60.	9011 90 00	Parts and accessories of photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
61.	9012 10	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
62.	9012 90 00	Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
63.	9030 90	Parts and accessories of instruments and apparatus and parts of appliances for measuring or checking semiconductor wafers or devices.
64.	9031 41 00	Optical instruments and appliances, for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices.

(1)	(2)	(3)
65.	9031 49 00	Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers.
66.	9031 90 00	Parts and accessories of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices.
67.	9031 90 00	Parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers.
68.	Any Chapter	All goods required for the manufacture of goods specified against S. Nos. 1 to 67 of this list, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for specified End Use) Rules, 2022.

LIST 13
(SEE S. NO. 198 OF TABLE I)

WITH EFFECT FROM 1ST APRIL, 2025
AND VALID UPTO 31ST MARCH, 2026

1. Axis Bank Limited
2. Bank of India
3. Federal Bank Limited
4. HDFC Bank Limited
5. Industrial and Commercial Bank of China Limited
6. ICICI Bank Limited
7. IndusInd Bank Limited
8. Kotak Mahindra Bank Limited
9. Karur Vysya Bank Limited
10. Punjab National Bank
11. RBL Bank Limited

12. State Bank of India
13. Yes Bank Limited

LIST 14
(SEE S. NO. 198 OF TABLE I)

WITH EFFECT FROM 1ST APRIL, 2025
AND VALID UPTO 31ST MARCH, 2026

1. Indian Overseas Bank
2. Union Bank of India

LIST 15
(SEE S. NO. 198 OF TABLE I)

1. The Handicraft and Handlooms Exports Corporation of India Ltd.
2. MSTC Ltd.
3. Diamond India Limited

LIST 16
(SEE S. NO. 229 OF TABLE I)

S. No.	Heading/ Tariff Item	Description
(1)	(2)	(3)
1.	7304	Premium/Chrome Casing pipes and Tubing's along with accessories, connections, crossovers, couplings, 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, 8414, 8481, 842129, 843143, 847989, 847990, 842199, 730799, 854999, 853710, 841989, 842123	Equipment required for process and production platform like water injection, Gas turbine, sub-surface pumps and all type of Compressor, sub-surface pumps and sucker rod pumps, High pressure Valves, Equipment/Units for MEG Reclamation & Regeneration Facilities and Gas Dehydration Unit, Gas Engine, Gas Generators, filters and filtering equipment, Amine Plant
4.	8430	Oil and Gas Rigs (Onshore) Petroleum and Gas well Drilling Machinery and Equipment/Units for specialized services for Offshore and Onshore petroleum operations
5.	8475, 8481 80	High Temp Valve, sub-sea valves
6.	8531 10 90	Fire prevention signaling apparatus
7.	8705 30 00	Fire fighting vehicles
8.	8905, 898598, 890120, 890400, 732698, 732690, 890790, 560750, 731581, 401693, 847990, 401699, 732690, 843143	Oil and Gas Rigs (Offshore), Process and Production Platforms and Marine Vessels and Barges including Tugs, Security Boats, accommodation Work Barge, Geotechnical investigation and Geophysical Survey Vessel, Support vessel, FPSO, Turret Bouy Mooring System, Equipment for Oil and Gas Rigs and Specialized Services, Remote Operated Vehicle, 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, Buoyancy Modules and connected equipment
9.	8906 90	Life Boats, Survival craft, Life craft, Vessel for Pollution control

(1)	(2)	(3)
10.	8907	Oil tanker to be used for oil storage and connected equipment, other floating structures (for example rafts, tanks, coffer dams, landing stages, buoys and beacons)
11.	9015, 870590, 841350	Geological and Geophysical Equipment, Logging units, Vehicle mounted Logging Units, Survey Vessel required for petroleum operations
12.	9020 00 00	Breathing appliances and gas masks
13.	9030 10 00	Fire and gas detection equipment including H2S monitoring equipment
14.	2710, 3811, 3824, 3905, 3104 20 00, 2915	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, Xanthum Gum polymer, Oil and Gas wells specific Cement Additives and Cesium Formate
15.	732690, 391729, 730429	Perforation Guns/carriers & accessories, Carbon/GRE Drill Pipes, Drill Collars
16.	730791, 731815, 843143, 842139, 730799, 731824, 848190, 848180, 730511, 854442, 730429, 730519, 730890, 843049, 731290, 731829, 820590	Subsea/onshore Production System including Structures, Christmas tree, Control System (including HPU, EPU, MCS, TUTU, Subsea Control Modules, Retrievable Production Modules), Tie-in system, Jumper, HIPPS, Electrical/Fiber Optic and Steel Flying Leads, Gooseneck, PLETS, SSIVs, ILS, PLR, Wellheads, Umbilicals, Manifolds, foundation piles, hold back systems, anchor piles, fibre optic cables, Flexible risers & Flowlines, buckle arrestors, bend restrictors, umbilical termination heads, bend stiffener connectors, Separators
17.	847990, 401693, 843143, 392690, 741529, 843139; 731815; 841221; 842129; 847989, 843049, 850511, 732690	Wireline Fishing equipment and Steel accessories used in Logging units and tools
18.	741920, 741999, 741980	Articles of Copper
19.	340290, 340239, 391390, 250810, 382499, 250840, 271019	Surfactant-Solvent (Micro-emulsion) used in wellbore cleaning, Water-based viscosifier, Synthetic Oil based rheology modifier, Base Oil used in SOBM, Synthetic oil based Rheology modifier and wetting agent, Organophyllis clay for conventional and HTHP well Conditions
20.	390290, 340399, 392690, 39139090, 29053990, 271019, 382499, 843143, 847989, 820559	Special Lubricants used for tool/perforating gun joints, Silicone oil used in down hole Logging tools, Heat shrink sleeve & Handling tools, Go-devil-II, Blue Streak, Hyper graph Lube, Special handling tools
21.	360200, 360320, 360360, 902789, 360300, 340399, 350691, 6914 90	Perforation Explosives, Thread/silicone grease, Special Thread Locker RTV adhesive, proppant of light weight high strength 30/50 mesh and 40/70 mesh with less than 2% crushability @12000 psi
22.	903090, 284444, 284443, 284440	Radioactive residues
23.	73, 84, 85, 87, 89 and 90	Spares, accessories, Tools, Consumables, Sub-assemblies, test equipment, stores, parts, proprietary software and accessories for running, repairing or maintenance of the goods for the parts specified at S. No. 3, 4, 7, 8, 9, 10, 11 and 13
24.	852380	Software required for petroleum operations

LIST 17
(SEE S. NO. 239 OF TABLE I)

1. Micromanipulators
2. Molecular beam epitaxy system (MBE system)
3. Chemical vapour deposition (CVD) system - Low pressure CVD (LP CVD) - Metal organic CVD (MO CVD)
4. High pressure oxidation systems
5. Lithography systems
6. Direct step on wafers/steppers
7. X-ray lithography systems
8. E-Beam mask making system
9. E-Beam direct write system
10. Mask aligners
11. Mask inspection systems (comparators)
12. Wafer scribe or Wafer slicer or Wafer sawing machine or Wafer fractures or any combination thereof
13. Die bonders or wire bonders or combination thereof

14. Wafer sawing machine
15. Leak detection system
16. Clean room air showers
17. Particle monitor/counter both air and liquid borne
18. Automatic encapsulation system, Automatic marking/branding machine
19. Clean room laminar flow air handling system
20. Ultra clean room equipment
21. Ultra high purity demineralised water treatment plant
22. PVDF welding and orbital welding machines
23. Ultra high pure (UHP) gas distribution system
24. Toxic gas distribution / monitoring system
25. Fourier Transform Infra-red (FTIR) Spectrophotometer for measuring Epitaxy Thickness, Boron and Phosphorus weight percentage
26. Parts of FTIR instrument
27. Interferometer and nano-scan meter for measuring deposited metal or oxide thickness

28. Ellipsometer for measurement of refractive thickness, thickness of layers deposited on semiconductor wafer
29. De-Oxo purifiers and purifiers and Hydrogen, Nitrogen, Oxygen and Argon gases
30. Hydrogen, Oxygen and Nitrogen gas generators and accessories for producing high purity process gases for semiconductor wafer/device manufacture
31. Automatic lead frame loaders for semiconductor devices
32. Mercury probing apparatus and accessories for measuring oxide purity and carrier concentration of semiconductor wafers
33. Parts of mercury probing apparatus
34. Fume scrubbers for toxic process gases used in semiconductor industry
35. Apparatus for profiling and measurement of the surface including topography of semiconductor wafers and /or any layers deposited on it
36. Mass Flow Controllers (MFC) and Source Vaporiser for various process gases used in semiconductor wafer processing
37. RF Generator for Epitaxial Reactors heating
38. Parts of RF Generator
39. Equipment used for quality control namely Burn-in Systems, moisture monitors and parts thereof
40. Tools for Moulding, Cutting, Trimming operations used in the semi-conductors manufacture
41. Apparatus for the measurement of dynamic electrical parameters of Semiconductor wafer devices
42. Apparatus for measuring physical parameters of junction in semiconductor wafer
43. Automatic trim and form/die equipment for semiconductor devices
44. Electro polished SS pipes, Swagelok fittings, nupro bellows valves, manual shut-off valves, non-return valves, high purity gas and chemical filters
45. Optical pyrometer for measuring infra-red radiated temperature
46. Gas Chromatograph/Analyzer for analysing purity of process gases
47. Toxic gas monitors and Alarms
48. Milli-Volt generator for temperature profiling of diffusion furnace used in semiconductor industry
49. Curve Tracer for measurement of dynamic electrical parameters of semiconductor wafers/devices
50. Apparatus for measurement of life time carriers/Switching time for semiconductor devices
51. Contact Printer for photomask
52. Die sheer Tester
53. XRP Tester for inspection of the Moulded/Encapsulated devices for finding out the defects
54. Trace Moisture Analyzer/Dew point analyser for measuring moisture contents in PPMS
55. UV light intensity measurement apparatus in semiconductor manufacture
56. Critical Dimension measurement system for Mask making

LIST 18
 (SEE S. NO. 240 OF TABLE I)

1. Solar Cell Tabber and Stringer Machine with or without automation
2. Automatic Laminating and Hot Pressing Tool
3. Electroluminescent and Visual Inspection Machines
4. Sun Simulator or Flash Tester
5. Auto Bussing and Soldering tools
6. Laser Cutting Machine
7. IQC lab and Reliability Chamber Tools
8. Automation Line for Solar Module Manufacturing
9. Wafer Inspection Camera or Machine
10. Wafer Texture Machine
11. Wafer Polishing Machine
12. Automation Line for Solar Cell Manufacturing
13. Plasma Enhanced Chemical Vapor Deposition (PECVD) machines
14. Passivation Tool
15. LDSE (Laser Detective Selective Emitter) Machine
16. Printing Machine (Line)
17. Abatement or Gas Treatment System
18. All types of Boats or carriers in Solar Photovoltaic Cell including Graphite, Quartz Silicon Carbide boats and boat cleaning tool
19. Wafer Cleaning Machine
20. Cell Tester and Sorter
21. Rework Tool
22. Process Ultra-Pure Water Generation Unit
23. Semi-Conductor Treatment Unit
24. Substrate Cleaning and Treatment Unit
25. Chemical Dispensing Unit
26. Chemical Application Unit
27. Cell Definition
28. Module Finishing Unit
29. Inspection Measurement Systems

LIST 19
 (SEE S. NO. 331 OF TABLE I)

1. Diesel Buses
2. Diesel Hybrid Buses
3. Petrol Hybrid Buses
4. Electric Buses
5. Other Buses under sub-heading 870290
6. Petrol Passenger Vehicles of a cylinder capacity not exceeding 1000cc
7. Petrol Passenger Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1500cc
8. Petrol Passenger Vehicles of a cylinder capacity exceeding 1500cc but not exceeding 3000cc
9. Petrol Passenger Vehicles of a cylinder capacity exceeding 3000cc

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| <ol style="list-style-type: none"> 10. Diesel Passenger Vehicles of a cylinder capacity not exceeding 1500cc 11. Diesel Passenger Vehicles of a cylinder capacity exceeding 1500cc but not exceeding 2500cc 12. Diesel Passenger Vehicles of a cylinder capacity exceeding 2500cc 13. Petrol Hybrid Passenger Vehicles 14. Diesel Hybrid Passenger Vehicles 15. Petrol Plug-in Hybrid Passenger Vehicles 16. Diesel Plug-in Hybrid Passenger Vehicles 17. Electric Passenger Vehicles under sub-heading 870380 18. Other Passenger Vehicles 19. Vehicles falling under heading 8703 with CIF value exceeding USD 40,000 20. Dumpers 21. Diesel Goods Vehicles with g.v.w. not exceeding 5 tonnes 22. Diesel Goods Vehicles with g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes 23. Diesel Goods Vehicles with g.v.w. exceeding 20 tonnes 24. Petrol Goods Vehicles with g.v.w. not exceeding 5 tonnes 25. Petrol Goods Vehicles with g.v.w. exceeding 5 tonnes 26. Diesel Hybrid Goods Vehicles g.v.w. not exceeding 5 tonnes 27. Diesel Hybrid Goods Vehicles with g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes 28. Diesel Hybrid Goods Vehicles with g.v.w. exceeding 20 tonnes 29. Petrol Hybrid Goods Vehicles with g.v.w. not exceeding 5 tonnes 30. Petrol Hybrid Goods Vehicles with g.v.w. exceeding 5 tonnes 31. Electric Goods Vehicles 32. Other Goods Vehicles 33. Two Wheelers with cylinder capacity upto 50 cc 34. Two Wheelers with engine cylinder capacity between 50 - 250 cc 35. Two Wheelers with engine cylinder capacity between 250 - 500 cc 36. Two Wheelers with engine cylinder capacity between 500 - 800 cc 37. Two Wheelers with engine cylinder capacity greater than 800 cc 38. Two Wheelers Electric 39. Other Two Wheelers 40. Body Control Unit/Vehicle Control Unit 41. Infotainment Systems/Instrument Clusters for use in vehicles 42. Passive Entry Passive Start 43. Intelligent Transportation System for Public Transport 44. Sunroof 45. Transmission including 4WD and Automatics 46. Electronic Steering System 47. Speakers and Amplifiers of vehicles 48. Compressor 49. Hi-Tech Switches 50. Rain and Light Sensors 51. HVAC Systems 52. Interior and Exterior Lightings for vehicles | <ol style="list-style-type: none"> 53. Telescopic Front Fork Tubes 54. Dynamic Force Flexible Engine 55. Sensors and Coils 56. Engine Components for Low Emission and High Fuel Efficiency 57. Exhaust System 58. Mechanical Seals 59. Alternate Fuel Systems 60. Engine Management ECUs 61. Electro valves, Accumulator, Gear Pump, Rotor Oil Pump 62. Motors 63. Hydrogen Vehicle System 64. Cylinders 65. Plastic Fuel Tank 66. Wiring Harness 67. Head Lamps 68. Shift Tower with AGS (Transmission) 69. Other parts and accessories of the motor vehicles under sub-heading 87089900 70. Seat Belt webbing 71. Side Intrusion/Impact Beam Tubes 72. Body Parts falling under tariff item 87089900 73. Drive chains 74. Blower or Engine Cooling or Micro Motors, BLDC Motors 75. Axle Systems 76. E-Lift Axle 77. Electronically Controlled Air Suspension 78. Intelligent Trailer Program 79. Dual Mass Flywheel (DMF) 80. Lighting Systems 81. Airbags 82. Braking Systems 83. Light Emitting Diode for use in vehicle 84. Contact Coil - Airbag Deployment 85. Immobilizer-Two Wheeler 86. Horn System and Components 87. Intarder 88. Advanced Glazing Solutions 89. Alloy wheels (2W, 4W) System and Components 90. Electric Vehicle Parts 91. High Voltage Power Distribution Unit 92. Electric Vehicle Pumps & Motors 93. Drive Units for Electric Vehicle 94. Electric Vehicle Transmission and Other Items 95. Tyres falling under tariff item 4011 1010 |
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LIST 20 (SEE S. NO. 331 OF TABLE I)

1. Automotive Research Association of India (ARAI), Pune, Maharashtra

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| <ol style="list-style-type: none"> 2. International Centre for Automotive Technology (ICAT), Manesar, Haryana 3. Global Automotive Research Centre (GARC), Chennai, Tamil Nadu 4. Indian Rubber Manufacturers Research Association (IRMRA), Thane, Maharashtra 5. National Automotive Test Tracks (NATRAX), Indore, Madhya Pradesh 6. Central Institute of Road Transport (CIRT), Pune, Maharashtra | <ol style="list-style-type: none"> 7. Indian Institute of Petroleum (IIP), Dehradun, Uttarakhand 8. Central Farm Machinery Testing and Training Institute (CFMTTI), Budhni, Madhya Pradesh 9. Vehicle Research and Development Establishment of the Ministry of Defence of the Government of India (VRDE), Ahmednagar, Maharashtra 10. North Region Farm Machinery Training and Testing Institute, Hissar, Haryana. |
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LIST 21 (SEE S. NO. 385 OF TABLE I)

A.	(1) Braille writers and braille writing instruments
	(2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
	(3) Canes, Electronic aids like the Sonic Guide
	(4) Optical, Environmental Sensors
	(5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
	(6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels
	(7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
	(8) Drafting, Drawing aids, tactile displays
	(9) Specially adapted clocks and watches
B.	(1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule
	(2) Wheel chairs falling under heading No. 87.13 of the First Schedule
C.	Artificial electronic larynx and spares thereof
D.	Artificial electronic ear (Cochlear implant)
E.	(1) Talking books (in the form of cassettes, discs or other sound reproductions) and large- print books, braille embossers, talking calculators, talking thermometers
	(2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
	(3) Braille paper
	(4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
	(5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
	(6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
	(7) Assistive listening devices, audiometers
	(8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
	(9) Implants for severely physically handicapped patients including bone cement

LIST 22 (SEE S. NO. 403 OF TABLE I)

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| <ol style="list-style-type: none"> 1. Lysosomal Storage Disorders (LSDs) 2. Adrenoleukodystrophy 3. Severe Combined Immunodeficiency (SCID) 4. Chronic Granulomatous disease 5. Wiskot Aldrich Syndrome 6. Osteopetrosis 7. Fanconi Anemia 8. Laron's Syndrome 9. Tyrosinemia | <ol style="list-style-type: none"> 10. Glycogen storage disorders (GSD) I, III and IV due to poor metabolic control, multiple liver adenomas, or high risk for Hepato-cellular carcinoma, or condition of substantial cirrhosis or liver dysfunction, or progressive liver failure 11. Maple Syrup Urine Disease (MSUD) 12. Urea cycle disorders 13. Organic acidemias 14. Autosomal recessive Polycystic Kidney Disease 15. Autosomal dominant Polycystic Kidney Disease 16. Phenylketonuria (PKU) |
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| <ol style="list-style-type: none"> 17. Non-PKU hyperphenylalaninemia conditions 18. Homocystinuria 19. Urea Cycle Enzyme defects 20. Glutaric Aciduria type 1 and 2 21. Methyl Malonic Acidemia 22. Propionic Acidemia 23. Isovaleric Acidemia 24. Leucine sensitive hypoglycemia 25. Galactosemia 26. Glucose galactose malabsorbtion 27. Severe Food protein allergy 28. GH deficiency 29. Prader Willi Syndrome 30. Turner syndrome 31. Noonan syndrome 32. Acidemias, mitochondrial disorders 33. Acute Intermittent Porphyrria 34. Wilson's Disease | <ol style="list-style-type: none"> 35. Congenital Adrenal Hyperplasia 36. Neonatal onset Multisystem inflammatory Disease (NoMID) 37. Gaucher Disease Type I and III 38. Hurler Syndrome [Mucopolysaccharisosis (MPS) Type I] 39. Hunter syndrome (MPS II) 40. Pompe Disease 41. Fabry Disease 42. MPS IVA 43. MPS VI 44. Cystic Fibrosis 45. Duchenne Muscular Dystrophy 46. Spinal Muscular Atrophy 47. Wolman Disease 48. Hypophosphatasia 49. Neuronal ceroid lipofuscinosis 50. Hypophosphatic Rickets 51. Atypical Hemolytic Uremic Syndrome. |
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LIST 23 (SEE S. NO. 416 OF TABLE I)

S. No.	Name of the Country	Name of Designated Airline
(1)	(2)	(3)
1.	Russia	Aeroflot
2.	UAE	Air Arabia, Emirates, Etihad Airways
3.	Kazakhstan	Air Astana
4.	China	Air China, China Eastern Airlines, China Southern Airlines
5.	France	Air France
6.	Mauritius	Air Mauritius
7.	Japan	All Nippon Airways, Japan Airlines
8.	USA	American Airlines, United Airlines
9.	Afghanistan	Ariana Afghan Airlines, Kam Air
10.	Republic of Korea	Asiana Airlines, Korean Air
11.	Bahrain	Gulf Air
12.	Bangladesh	Biman Bangladesh Airlines
13.	UK	British Airways, Virgin Atlantic Airways
14.	Hong Kong	Cathay Pacific Airways
15.	Taiwan	China Airlines
16.	Germany	Lufthansa German Airlines
17.	Bhutan	Druk Air
18.	Egypt	Egypt Air
19.	Israel	El-Al-Israel Airlines
20.	Ethiopia	Ethiopian Airlines
21.	Finland	Fin Air
22.	Iran	Iran Air, Mahan Air
23.	Kuwait	Jazeera Airways, Kuwait Airways
24.	Netherlands	KLM Royal Dutch Airlines
25.	Kenya	Kenya Airways
26.	Malaysia	Malaysia Airlines

(1)	(2)	(3)
27.	Maldives	Maldivian
28.	Sri Lanka	Sri Lankan Airlines
29.	Myanmar	Myanmar Airways
30.	Nepal	Nepal Airlines
31.	Oman	Oman Air
32.	Pakistan	Pakistan International Airlines
33.	Australia	Qantas Airways
34.	Qatar	Qatar Airways
35.	Saudi Arabia	Saudi Arabian Airlines
36.	Singapore	Singapore Airlines, Tiger Airways
37.	Switzerland	Swiss International Airlines
38.	Thailand	Thai Airways
39.	Turkey	Turkish Airlines
40.	Turkmenistan	Turkmenistan Airlines
41.	Uzbekistan	Uzbekistan Airlines
42.	Yemen	Yemen Airways
43.	Canada	Air Canada

LIST 24
(SEE S. NO. 426 OF TABLE I)

Sport S. No.	Sport Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name
(1)	(2)	(3)	(4)	(3)	(4)	(3)	(4)
1.	Archery	1)	Bows and Arrows	8)	Arrow Tabs	15)	Clicker
		2)	Bow Handles	9)	Finger Tabs	16)	Fletching Jig
		3)	Bow Limbs	10)	Arm Guards	17)	Fletches
		4)	Bow Sinked	11)	Target Face	18)	Chest Guard
		5)	'V' Bar Set	12)	Binoculars	19)	Arrow Rest
		6)	Button	13)	Target Boss	20)	Arrow Quiver
		7)	String Material - fast and light	14)	Bow Strings	21)	Nock
2.	Athletics	1)	Throwing Hammers	6)	Shoes	11)	Hurdles
		2)	Discus	7)	Spikes	12)	Take off Board
		3)	Shot	8)	Cross Bar	13)	Pole Vault Upright
		4)	Javelin	9)	Pole Vault	14)	Spring Board
		5)	Fibre Glass Vaulting Poles	10)	Cross Bar (high Jump)	15)	Starting Blocks
3.	Badminton	1)	Shuttlecocks	2)	Racquets	3)	Racquet Strings
4.	Basketball	1)	Hydra Upright	2)	Basket balls of superior quality	3)	24-second electronic device
5.	Billiards and Snooker	1)	Billiards/Snooker Balls	2)	Cues		
6.	Boxing	1)	Cub Protector	5)	Speed Balls	9)	Punching pad
		2)	Head Guard	6)	Training Robots	10)	Breast Guard for Ladies
		3)	Mouth Guard/Gum Shields	7)	Shoes	11)	Bandage
		4)	Boxing Gloves	8)	Teeth Guard	12)	Scoring Device
7.	Cricket	1)	Cricket balls	3)	Swiss ball for physical fitness/ training		

Sport S. No.	Sport Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name
(1)	(2)	(3)	(4)	(3)	(4)	(3)	(4)
		2)	Bowling machines	4)	Aerobic equipment for physical training		
8.	Carrom	1)	Carrom Board				
9.	Canoeing, Kayaking and Rowing	1)	Boats	2)	Paddles	3)	Ergometers
10.	Cycling	1)	Helmet, aerodynamic	4)	Gloves	7)	Racing cycle (Track) for competitions and training, with spares
		2)	Skin fit riding kit (T-Shirt and shorts in one piece)	5)	Skin-fit warming up kit(One piece lower and top full sleeve)		
		3)	Leather cycling shoes, with cleats	6)	Racing cycles (Road) for competitions and training, with spares		
11.	Fencing	1)	Complete set of fencing equipment with accessories/ spares	2)	Shoes		
12.	Football	1)	Footballs of superior quality	3)	Football Shoes		
		2)	Goal keeper kits, complete	4)	Shin Guard		
13.	Gymnastics	1)	Trampoline	9)	Balance Beams	17)	Beat Board
		2)	Parallel bar	10)	Uneven bar	18)	Spare Bars
		3)	Horizontal bar	11)	Floor plates	19)	Crash Mats
		4)	Pommel horse	12)	Parallel bar rails	20)	Acrobatic Tumbling Mat
		5)	Vaulting horse	13)	Uneven bar rails	21)	Floor Exercise Mat
		6)	Roman rings	14)	Straps and rings	22)	Rhythmic Apparatus Ball
		7)	Vault runway	15)	Scoring System	23)	Rope, Clubs & Ribbon
		8)	Vaulting Boards	16)	Mushroom	24)	Palm Guard
14.	Golf	1)	Golf balls	2)	Golf clubs		
15.	Hockey	1)	Complete goal keeper's kits	4)	Hockey Sticks	7)	Ball Throwing Machine
		2)	Synthetic dimpled balls	5)	Goal Post		
		3)	Shoes	6)	Turf Cleaning Machine		
16.	Hand Ball	1)	Hand balls of superior quality				
17.	Judo	1)	Judo Mats	4)	Judo Dummy	7)	Scoring System
		2)	Judo Dresses	5)	Shoes		
		3)	Supporting and Strapping	6)	Crash Mat		
18.	Shooting	1)	Rifles - .22 Calibres(should have at least an outside barrel diameter of 10 mm.)				
		2)	Pistols - .22 and .32 Calibres(barrels should be measured from the Breach point)				
		3)	Air Rifles/Pistols - 4.5 mm/0.177 Calibres				
		4)	Shot Guns - 12 bore(should be "Ventilated Rib" and "Single Sighting Planes")				
		5)	Air pellets - Diabelotype(i.e. with flat nose and metround on painted nose)				
		6)	Ammunition- <ul style="list-style-type: none"> ■ 12 bore cartridges, ■ .27 air pellets, ■ .22 bore match cartridges, 				

Sport S. No.	Sport Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name
(1)	(2)	(3)	(4)	(3)	(4)	(3)	(4)
			<ul style="list-style-type: none"> ■ .22 bore rapid fire (short) cartridges, ■ .22 bore pistol match standard sports, ■ .32 bore wad-cutters 				
		7)	.32 bore revolver (barrel length should not be less than 4½", and measurements are to be taken from the end of the cylinder holding the cartridge)				
		8)	.22 bore revolver - (barrel length same as above)				
		9)	Telescope				
		10)	12 Bore Gun				
		11)	.38/.357 revolver/pistol				
		12)	Rifles 7.62/.308 or any caliber upto 8 mm				
		13)	Electronic Target scoring system				
		14)	Clay birds				
19.	Skiing	1)	Skis	3)	Ski boots	5)	Shoes
		2)	Ski bindings	4)	Ski suits		
20.	Swimming/ Water Polo	1)	Goggles	4)	Kick boards	7)	Life Jackets
		2)	Pace clocks	5)	Lane Rope	8)	Portable Starting Blocks
		3)	Pull buoy	6)	Resuscitators	9)	Stop Watch
21.	Table Tennis	1)	Balls	2)	Racquets	3)	Rubber sheets
22.	Volleyball	1)	Volleyballs of superior quality	3)	Knee pads	5)	Volleyball fibreglass antenna
		2)	Pressure gauge	4)	Volleyball adjustable poles		
23.	Water Polo	1)	Balls	2)	Caps		
24.	Weightlifting	1)	Barbell sets and rods	2)	Barbell Plates/discs	3)	Shoes
25.	Wrestling	1)	Wrestling Mats	2)	Dummy	3)	Wrestling costumes
26.	Yachting	1)	Binoculars	2)	Boats and other accessories		
27.	Equestrian	1)	Saddle	4)	Stirrup Iron	7)	Warm Blood horse
		2)	Bridle	5)	Bits		
		3)	Stirrup Leather	6)	Jumping Set		
28.	Kabbadi	1)	Mats	2)	Shoes		
29.	Karate	1)	Karate Mat	2)	Kit		
30.	Lawn Tennis	1)	Rackets	3)	Shoes		
		2)	Balls	4)	Racket String/Gut		
31.	Lawn Bowling	1)	Balls	2)	Jack		
32.	Rowing	1)	Fixed Purl	4)	Assorted tools	7)	Material for boat repair
		2)	Shoes	5)	Carbon fibre oars and sculls		
		3)	Row Balls	6)	Buttons and sleeves for oars		
33.	Rugby	1)	Balls	2)	Shoes		
34.	Sepak Takraw	1)	Balls				
35.	Softball	1)	Bat (slugger)	5)	Left hand gloves	9)	Leg Guard
		2)	Catcher kit	6)	Home Plate Rubber	10)	Hard Tow Shoe
		3)	Balls	7)	Mitt	11)	Face Mask
		4)	Umpire Kit	8)	Chest Guard	12)	Helmets

Sport S. No.	Sport Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name
(1)	(2)	(3)	(4)	(3)	(4)	(3)	(4)
36.	Squash	1)	Racket	2)	Balls		

LIST 25
(SEE S. NO. 428 OF TABLE I)

S. No.	Category of Goods	Goods S. No.	Goods Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name
(1)	(2)	(3)	(4)	(3)	(4)	(3)	(4)
1.	Softwear Mountaineering Equipment	1)	Climbing boots	9)	Sallopat	17)	Carrymats
		2)	Boot covers	10)	Thermal undersuits	18)	Ruck Sack frameless
		3)	Sleeping bags (feather)	11)	Gloves (feather)	19)	Climbing ropes
		4)	Jackets (feather)	12)	Face Masks	20)	Snow Goggles
		5)	Trousers (feather)	13)	High Altitude light weight tents	21)	Harnesses
		6)	Windproof Jackets	14)	Summit tents	22)	Mittens
		7)	Windproof Pants	15)	Bivouac	23)	Gaiters
		8)	Anorack	16)	Survival Blankets		
2.	Iron Mongery Mountaineering Equipment	1)	Ice Axe	10)	Pulleys	19)	Altimeters
		2)	Ice Axe cum hammers	11)	Etrier	20)	Binoculars of high magnification
		3)	Rock Hammers	12)	Drills	21)	Avalanche peeps trans receivers
		4)	Ice Pittons	13)	Expansion bolts	22)	Oxygen Cylinders, Masks and other accessories
		5)	Carabiners	14)	Rescue pulleys	23)	Gas Stoves/burners
		6)	Rock Pittons	15)	Sledges	24)	Petrol stoves with accessories
		7)	Ascenders and Descenders	16)	Rescue stretchers	25)	MSR bottles
		8)	Friends (sets)	17)	Crampons		
		9)	Nuts and chocks	18)	Head lamps		
3.	Rock Climbing Equipment	1)	Holds	5)	Anchors		
		2)	Climbing slippers	6)	Mechanical belay devices		
		3)	Harness	7)	Rock climbing shoes		
		4)	Climbing ropes				

LIST 26
(SEE S. NO. 430 OF TABLE I)

Serial No.	Goods Description
1.	Ammunition-cartridges
2.	Shooting sling, shooting glasses, ear muff, ear plugs, kneeling roll, shooting stand, spotting scope with stand and stop watch
3.	Skeet or trap or double trap machine with acoustic release
4.	Targets and paper targets
5.	Training aid for dry firing for all the shooting disciplines
6.	Computer controlled or electronics-controlled target system for 10 metre, 25 metre, 50 metre and 300 metre
7.	Tool box for different machines used for sports of shooting
8.	Competition sights and aperture, namely rear and front sights
9.	Wooden or aluminium stocks, grips and cases
10.	Cleaning material for weapons, namely, rod, cotton buds, oil and grease for arms

LIST 27
(SEE S. NO. 432 OF TABLE I)

S. No.	Category of Goods	Goods S. No.	Goods Description	Goods S. No.	Goods Description
(1)	(2)	(3)	(4)	(3)	(4)
1.	Anti-doping and Dope Testing Equipment	1)	Gas Chromatograph	8)	Elisa Processor
		2)	Gas Chromatograph-NPD	9)	Immuno Assay Analyser
		3)	Gas Chromatograph-FID	10)	Blood cell counter and other Hematology analysers
		4)	Gas Chromatograph-C-Isotope Ratio Mass Spectrometer	11)	DNA/EPO analysing equipments including cameras and other accessories
		5)	Gas Chromatograph-high resolution Mass Spectrometer	12)	Computer and software, other accessories for operating the dope testing related equipment
		6)	Liquid Chromatograph	13)	Auxiliary equipment for laboratory use like centrifuges; electronic balances; fume hoods; Gas generators; gas supply systems including regulators, pipes and other lab wares
		7)	Liquid Chromatograph-Mass Spectrometer	14)	Laboratory safety equipment including access control systems
2.	Chemicals used for sample processing for dope testing	1)	Chemicals used for sample processing for dope testing		
3.	Pure drug standards and its metabolites; spiked drug standards in urine/ blood; Synthetic standards	1)	Pure drug standards and its metabolites; spiked drug standards in urine/blood; Synthetic standards		

LIST 28
(SEE S. NO. 104 AND CONDITION NO. 10 OF TABLE I)

Sl. No.	Institution
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, Secunderabad
7.	PGIMR, Chandigarh
8.	Sanjay Gandhi Post Graduate Institute of Medical Science, Lucknow

LIST 29
(SEE S.NO. 427 OF TABLE I)

Sport S. No.	Sport Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name
(1)	(2)	(3)	(4)	(3)	(4)	(3)	(4)
1.	Archery	1)	Bows and Arrows	8)	Arrow Tabs	15)	Clicker
		2)	Bow Handles	9)	Finger Tabs	16)	Fletching Jig
		3)	Bow Limbs	10)	Arm Guards	17)	Fletches
		4)	Bow Sinked	11)	Target Face	18)	Chest Guard
		5)	'V' Bar Set	12)	Binoculars	19)	Arrow Rest
		6)	Button	13)	Target Boss	20)	Arrow Quiver
		7)	String Material - fast and light	14)	Bow Strings	21)	Nock

Sport S. No.	Sport Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name
(1)	(2)	(3)	(4)	(3)	(4)	(3)	(4)
2.	Athletics	1)	Throwing Hammers	6)	Shoes	11)	Hurdles
		2)	Discus	7)	Spikes	12)	Take off Board
		3)	Shot	8)	Cross Bar	13)	Pole Vault Upright
		4)	Javelin	9)	Pole Vault	14)	Spring Board
		5)	Fibre Glass Vaulting Poles	10)	Cross Bar (high Jump)	15)	Starting Blocks
3.	Badminton	1)	Shuttlecocks	2)	Racquets	3)	Racquet Strings
4.	Basketball	1)	Hydra Upright	2)	Basket balls of superior quality	3)	24-second electronic device
5.	Billiards and Snooker	1)	Billiards/Snooker Balls	2)	Cues		
6.	Boxing	1)	Cub Protector	5)	Speed Balls	9)	Punching pad
		2)	Head Guard	6)	Training Robots	10)	Breast Guard for Ladies
		3)	Mouth Guard/Gum Shields	7)	Shoes	11)	Bandage
		4)	Boxing Gloves	8)	Teeth Guard	12)	Scoring Device
7.	Cricket	1)	Cricket balls	3)	Swiss ball for physical fitness/training		
		2)	Bowling machines	4)	Aerobic equipment for physical training		
8.	Carrom	1)	Carrom Board				
9.	Canoeing, Kayaking and Rowing	1)	Boats	2)	Paddles	3)	Ergometers
10.	Cycling	1)	Helmet, aerodynamic	4)	Gloves	7)	Racing cycle (Track) for competitions and training, with spares
		2)	Skin fit riding kit (T-Shirt and shorts in one piece)	5)	Skin-fit warming up kit(One piece lower and top full sleeve)		
		3)	Leather cycling shoes, with cleats	6)	Racing cycles (Road) for competitions and training, with spares		
11.	Fencing	1)	Complete set of fencing equipment with accessories/ spares	2)	Shoes		
12.	Football	1)	Footballs of superior quality	3)	Football Shoes		
		2)	Goal keeper kits, complete	4)	Shin Guard		
13.	Gymnastics	1)	Trampoline	9)	Balance Beams	17)	Beat Board
		2)	Parallel bar	10)	Uneven bar	18)	Spare Bars
		3)	Horizontal bar	11)	Floor plates	19)	Crash Mats
		4)	Pommel horse	12)	Parallel bar rails	20)	Acrobatic Tumbling Mat
		5)	Vaulting horse	13)	Uneven bar rails	21)	Floor Exercise Mat
		6)	Roman rings	14)	Straps and rings	22)	Rhythmic Apparatus Ball
		7)	Vault runway	15)	Scoring System	23)	Rope, Clubs & Ribbon
		8)	Vaulting Boards	16)	Mushroom	24)	Palm Guard
14.	Golf	1)	Golf balls	2)	Golf clubs		
15.	Hockey	1)	Complete goal keeper's kits	4)	Hockey Sticks	7)	Ball Throwing Machine
		2)	Synthetic dimpled balls	5)	Goal Post		
		3)	Shoes	6)	Turf Cleaning Machine		

Sport S. No.	Sport Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name
(1)	(2)	(3)	(4)	(3)	(4)	(3)	(4)
16.	Hand Ball	1)	Hand balls of superior quality				
17.	Judo	1)	Judo Mats	4)	Judo Dummy	7)	Scoring System
		2)	Judo Dresses	5)	Shoes		
		3)	Supporting and Strapping	6)	Crash Mat		
18.	Shooting	1)	Rifles - .22 Calibres(should have at least an outside barrel diameter of 10 mm.)				
		2)	Pistols - .22 and .32 Calibres(barrels should be measured from the Breach point)				
		3)	Air Rifles/Pistols - 4.5 mm/0.177 Calibres				
		4)	Shot Guns - 12 bore(should be "Ventilated Rib" and "Single Sighting Planes")				
		5)	Air pellets - Diabelotype(i.e. with flat nose and metround on painted nose)				
		6)	Ammunition- <ul style="list-style-type: none"> ■ 12 bore cartridges, ■ .27 air pellets, ■ .22 bore match cartridges, ■ .22 bore rapid fire (short) cartridges, ■ .22 bore pistol match standard sports, ■ .32 bore wad-cutters 				
		7)	.32 bore revolver (barrel length should not be less than 4½", and measurements are to be taken from the end of the cylinder holding the cartridge)				
		8)	.22 bore revolver - (barrel length same as above)				
		9)	Telescope				
		10)	12 Bore Gun				
		11)	.38/.357 revolver/pistol				
		12)	Rifles 7.62/.308 or any caliber upto 8 mm				
		13)	Electronic Target scoring system				
		14)	Clay birds				
19.	Skiing	1)	Skis	3)	Ski boots	5)	Shoes
		2)	Ski bindings	4)	Ski suits		
20.	Swimming/ Water Polo	1)	Goggles	4)	Kick boards	7)	Life Jackets
		2)	Pace clocks	5)	Lane Rope	8)	Portable Starting Blocks
		3)	Pull buoy	6)	Resuscitators	9)	Stop Watch
21.	Table Tennis	1)	Balls	2)	Racquets	3)	Rubber sheets
22.	Volleyball	1)	Volleyballs of superior quality	3)	Knee pads	5)	Volleyball fibreglass antenna
		2)	Pressure gauge	4)	Volleyball adjustable poles		
23.	Water Polo	1)	Balls	2)	Caps		
24.	Weightlifting	1)	Barbell sets and rods	2)	Barbell Plates/discs	3)	Shoes
25.	Wrestling	1)	Wrestling Mats	2)	Dummy	3)	Wrestling costumes
26.	Yachting	1)	Binoculars	2)	Boats and other accessories		
27.	Equestrian	1)	Saddle	3)	Stirrup Leather	5)	Bits
		2)	Bridle	4)	Stirrup Iron	6)	Jumping Set
28.	Kabbadi	1)	Mats	2)	Shoes		
29.	Karate	1)	Karate Mat	2)	Kit		
30.	Lawn Tennis	1)	Rackets	3)	Shoes		
		2)	Balls	4)	Racket String/Gut		

Sport S. No.	Sport Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name	Goods S. No.	Goods Name
(1)	(2)	(3)	(4)	(3)	(4)	(3)	(4)
31.	Lawn Bowling	1)	Balls	2)	Jack		
32.	Rowing	1)	Fixed Purl	4)	Assorted tools	7)	Material for boat repair
		2)	Shoes	5)	Carbon fibre oars and sculls		
		3)	Row Balls	6)	Buttons and sleeves for oars		
33.	Rugby	1)	Balls	2)	Shoes		
34.	Sepak Takraw	1)	Balls				
35.	Softball	1)	Bat (slugger)	5)	Left hand gloves	9)	Leg Guard
		2)	Catcher kit	6)	Home Plate Rubber	10)	Hard Tow Shoe
		3)	Balls	7)	Mitt	11)	Face Mask
		4)	Umpire Kit	8)	Chest Guard	12)	Helmets
36.	Squash	1)	Racket	2)	Balls		

TABLE II

S. No.	Chapter or Heading or subheading or tariff item	Description of goods	Standard rate	IGST	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	39 or any other Chapter	Security fibre, security threads, Paper Based Taggant, including M-feature, for use in the manufacture of security paper by Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	1
2.	39 or any other Chapter	Raw materials for use in manufacture of security fibre and security threads for supply to Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore for use in manufacture of security paper: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2026	Nil	-	1
3.	4802	Mould vat made watermarked bank note paper, imported by (i) the Bank Note Press, Dewas, (ii) the Currency Note Press, Nasik, (iii) the India Security Press, Nasik, (iv) the Security Printing Press, Hyderabad, (v) the Bhartiya Reserve Bank Note Mudran Limited, Mysore, or (vi) the Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	-	-
4.	4907	Printed Indian Bank Notes, imported by the Reserve Bank of India	Nil	-	-
5.	71	Current coins of the Government of India	Nil	-	-
6.	Any Chapter	Supplies by Air India Engineering Services Limited (M/s AIESL): Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	2

(1)	(2)	(3)	(4)	(5)	(6)
7.	Any Chapter	<p>(i) Machines, appliances, instruments, parts and equipment required for the construction of, or fitment to, or maintenance of, patrol crafts;</p> <p>(ii) Wireless transmission and receiving sets and their components;</p> <p>(iii) Night vision equipment and their components;</p> <p>(iv) Arms and their components, and ammunition;</p> <p>(v) Radio communication test sets;</p> <p>(vi) Spare parts of patrol crafts;</p> <p>(vii) Spare parts in respect of any of the above items;</p> <p>Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely :-</p> <p>(i) Hand held Metal detector;</p> <p>(ii) Postal Bomb detector;</p> <p>(iii) Explosive Container;</p> <p>(iv) Portable or Fixed Door frame Metal detector;</p> <p>(v) Deep search Metal or Mine detector;</p> <p>(vi) Mine impactor;</p> <p>(vii) Mine prodder (non-magnetic); and</p> <p>(viii) Under Vehicle search Mirrors:</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2029</p>	Nil	-	3
8.	Any Chapter	<p>(i) Spedeheat grenades CS, 3-way grenades CN/CS, practice grenades, blast dispersion grenades with two second bouchon, model 34 single blast grenades, one second delay firing mechanism for spede-heat grenades, two seconds delay firing mechanism for three-way grenades;</p> <p>(ii) Long range shells CN/CS, short range shells CN/CS, slite rite-shells CN/CS, practice shells CN/CS;</p> <p>(iii) Refills, accessories caps, gas pellets and recapping and decapping machines for practice shells, gas guns and accessories and spare parts for gas guns;</p> <p>(iv) Truncheons, truncheon cartridges, one second bouchons, two second bouchons, chemical mace, aerosol tear gas spray, tear gas billets, paper fog and bullet proof protective vests;</p> <p>Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely:-</p> <p>(i) Hand held Metal detector;</p> <p>(ii) Postal Bomb detector;</p> <p>(iii) Explosive Container;</p> <p>(iv) Portable or Fixed Door frame Metal detector;</p> <p>(v) Deep search Metal or Mine detector;</p> <p>(vi) Mine impactor;</p> <p>(vii) Mine prodder (non-magnetic); and</p> <p>(viii) Under Vehicle search Mirrors:</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2029</p>	Nil	-	4
9.	Any Chapter	<p>Machinery, equipment, instruments, fittings, devices, scientific apparatus, components, spares, tools, accessories, computer hardware, computer software, technical know-how (in the form of documents and drawings in the printed media) castings, forgings, pipings, tubings, raw materials and consumables required for the purpose of ATVP of the Ministry of Defence:</p> <p>Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely :-</p> <p>(i) Hand held Metal detector;</p> <p>(ii) Postal Bomb detector;</p> <p>(iii) Explosive Container;</p> <p>(iv) Portable or Fixed Door frame Metal detector;</p>	Nil	-	5

(1)	(2)	(3)	(4)	(5)	(6)
		(v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2029			
10.	Any Chapter	Ballistic grade aramid fabric, aramid thread, aramid yarns, ballistic grade ceramic plate, high performance polyethylene plate, special grade polyurethane paste and special grade thermoplastic film required for the manufacture of bullet proof jackets and bullet proof helmets for supply to the armed forces of the Union under the Ministry of Defence or the Police Forces of the States or the Union Territories: Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2029	Nil	-	6
11.	Any Chapter	Bomb disposal suits/helmets /protection shields, Bomb suppression blanket, Explosive detectors including hand held or portable type, Electronic stethoscope, Remote car opening tool (push/pull type), Inspection/Search mirrors - illuminated/ telescopic or otherwise, Mine detectors, Metal detectors (portable or fixed), Postal bomb detector, Explosive container. Water jet disrupter with cartridges and laser sight and Telescopic manipulator, Non-linear junction detector. Optical fibre scopes, Search lights (dragon variety), Radiation detectors, Parcel viewer. Alarm systems, CCTV systems, Bomb disrupter, Bomb trailer, Blasting machines, Wire and cable locator: Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2029	Nil	-	7
12.	Any Chapter	All goods imported for the use of Special Protection Group for operational purpose: Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and	Nil	-	8

(1)	(2)	(3)	(4)	(5)	(6)
		(viii) Under Vehicle search Mirrors: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029			
13.	Any Chapter	Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of DIVYA DRISHTI Programme of the Ministry of Defence: Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	9
14.	Any Chapter	Ballistic Grade aramid yarn: Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	1 and 10
15.	Any Chapter	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, computer hardware, castings, forgings piping, tubing, chemicals, bio-chemicals, refrigerants, raw materials and consumables: Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	-	11
16.	Any Chapter	Medals and decorations (including medal ribbons): Provided that the exemption from whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container;	Nil	Nil	12

(1)	(2)	(3)	(4)	(5)	(6)
		(iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2029			
17.	Any Chapter	Personal effects of the persons on duty out of India with the Indian Navy, Army, or Air Force or Central Para Military Forces: Provided that the exemption from whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	13
18.	Any Chapter	Bona fide gifts from donors abroad when imported for the maintenance of war graves by an institution: Provided that the exemption from whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	14
19.	Any Chapter	Imported stores purchased out of bonded stocks lying in a warehouse: Provided that the exemption from whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector; (iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	15
20.	Any Chapter	Goods imported for trial, demonstration or training before any authority under the Ministry of Defence in the Government of India: Provided that the exemption from whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act shall not apply to the following goods, namely :- (i) Hand held Metal detector; (ii) Postal Bomb detector;	Nil	Nil	16

(1)	(2)	(3)	(4)	(5)	(6)
		(iii) Explosive Container; (iv) Portable or Fixed Door frame Metal detector; (v) Deep search Metal or Mine detector; (vi) Mine impactor; (vii) Mine prodder (non-magnetic); and (viii) Under Vehicle search Mirrors: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2029			
21.	8406 82 00	Steam Turbines and other vapour turbines with output between 5-15 MW for Naval craft: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
22.	8408 10 93	Compression Ignition Internal Combustion piston engine with output more than 3 MW for Naval craft: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
23.	8411 12 00	Turbojets, turbo-propellers and other gas turbines for Mig- 29 K or LCA: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
24.	8411 21 00, 8411 22 00	Turbojets, turbo-propellers and other gas turbines for Multi-role or Utility Helicopters: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
25.	8487 10 00	Ships or boats propellers and blades required as Controllable pitch propellers for Naval craft: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
26.	8502 13 20, 8502 13 30, 8502 13 40	Electric generating sets with power output 1-3 MW: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
27.	8502 39 90	Electric generating sets with power output 1 MW and above: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
28.	8543 70 13	Mine detector for Mine Detection Sweep: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
29.	8705 90	Special purpose motor vehicle, other than those principally designed for the transport of persons or goods for Vehicle based Mine scattering system: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
30.	84, 85, 8802 12 00, 90 or 93	(i) Helicopters of an unladen weight exceeding 2000 kg of the following types, - (a) Military Helicopters with co-axial intermeshing or tandem rotors (KA 31, Kamov Ka 226, Chinook) (b) Military Helicopters with empty weight more than 3500 Kg (Multi role and utility helicopters, Apache AH 64E) (ii) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (i) above; (iii) Ammunitions for the goods mentioned at item (i) above: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
31.	84, 85, 8802 20 00, 90 or 93	(i) Aeroplanes and other aircraft of an unladen weight not exceeding 2000 kg required under the category of Military trainer aircraft (ii) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (i) above (iii) Ammunitions for the goods mentioned at item (i) above: Provided that nothing contained in this S. No. shall have effect on or after the 1 st July, 2029	Nil	Nil	17
32.	84, 85, 8802 30 00, 8806, 90 or 93	(i) Aeroplanes and other aircraft of an unladen weight exceeding 2000 kg, but not exceeding 15,000 Kg required under the following categories, - a. RPA for military use- Operating altitude more than 35000 feet (HALE-High Altitude Long Endurance); b. Fighter aircraft (MMRCA, MRFA) (ii) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (i) above	Nil	Nil	17

(1)	(2)	(3)	(4)	(5)	(6)
		(iii) Ammunitions for the goods mentioned at item (i) above: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029			
33.	84, 85, 8802 40 00, 8806, 90 or 93	(i) Aeroplanes and other aircraft of an unladen weight exceeding 15,000 Kg required under the following categories, - a. Carrier Borne Fighter aircraft; b. Military Transport aircraft (C-130, C-17); c. Flight Refueller aircraft; d. AWACS aircraft; e. Recce and surveillance aircraft f. Amphibious aircraft; (ii) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (i) above (iii) Ammunitions for the goods mentioned at item (i) above: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
34.	8807	Parts of goods of heading 8801 or 8802 or 8806: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
35.	8805 10 20	Deck Arrestor or similar gear required as Aircraft arrestor gears: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
36.	8906 90	Other vessels, including warships and lifeboats other than rowing boats required under the category of underwater vehicle/ platforms for special operations: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
37.	9301 10	Artillery weapons (for example guns, howitzers, and mortars) under the category of Guns (127 mm): Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
38.	9301 10 90	Artillery weapons under the category of Heli Portable Howitzer of calibre more than 150 mm and weight 4500 Kg or less: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
39.	9303	Rifles under the category of Sniper rifles .338 inch or more: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
40.	84, 85, 87, 90 or 9306	(i) Rockets with calibre more than 250 mm; (ii) Integrated Air Defence Weapons Systems (IADWS); (iii) Vehicles, Launchers, Missiles with containers, Guns, Radars, Command posts, Sensor systems, Power generation units, Maintenance and repair equipment for goods mentioned at (ii) above: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
41.	84, 85, 90 or 9306	(i) The following goods, namely, - (a) Ship launched missiles with range 8-32 Km; (b) Land based missiles range more than 100 Km; (c) Torpedoes; (d) Shoulder fired surface to air missile; (e) Submarine launched land attack cruise missile; (f) Harpoon anti-ship missile; (g) Medium range anti-ship missile (ii) Systems, sub-systems, equipment, parts, sub-parts, tools, test equipment, software meant for Long range Surface to Air Missile System (LR SAM) (iii) Missiles, Command and control Units, Radars, self-propelled launchers, Simulators, Inflatable dummies, Vehicles, Power generation units, Maintenance and repair equipment for goods mentioned at (ii) above: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17

(1)	(2)	(3)	(4)	(5)	(6)
42.	84, 85, 87, 930110 10 or 93	(i) Self-propelled Air Defence Gun Missile System; (ii) Vehicles, missiles, guns, radar, command and control post for goods mentioned at (i) above Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
43.	49, 73, 84, 85, 90 or 93	(i) Parts, sub-parts, inputs for use in manufacture of AK-203 rifle; (ii) Machinery, Fixtures, Gauges, Tools and jigs for goods mentioned at (i) above (iii) Technical documentation in respect of goods mentioned in (i) and (ii) above Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
44.	88, 8536	Flight Motion Simulator and its parts: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
45.	88, 8536	Target Motion Simulator and its parts: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
46.	Any Chapter	Parts, sub-assemblies of HACFS: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
47.	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly -Return vent guided assembly-supply, vent guide assembly- NBC for MRSAM system: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
48.	84, 85, 87, 90, 93	Parts and sub-assemblies of IAWDS: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
49.	88	Military transport aircraft (C-140, C-295 MW): Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
50.	89	Deep submergence rescue vessel: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
51.	89	Unmanned Underwater vessels/platforms: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
52.	8807	Ejection Seats for fighter aircrafts: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
53.	8506	High performance batteries for drones and specialised equipment: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
54.	8525	Communication devices including software defined radios with component and accessories: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
55.	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
56.	89	Sonobuoys for Naval Air Assets: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
57.	93	Ship launched missiles: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
58.	93	Rockets with calibre more than 100 mm: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
59.	88	RPA (Remote Pilot Aircraft) for military use: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
60.	Any Chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts, etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Guns, Light Machine Gun, MAG Gun: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
61.	49	Technical documentation in respect of Goods mentioned at S. Nos. 21 to 60 above: Provided that nothing contained in this S. No. shall have effect on or after the 1st July, 2029	Nil	Nil	17
62.	9801	Goods required for setting up of any Mega Power Project specified in List 1 appended to TABLE II, so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power before the 19 th day of July, 2012, that is to say,	Nil	-	18 and 19

(1)	(2)	(3)	(4)	(5)	(6)
		(i) a thermal power plant of a capacity of 700MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (ii) a thermal power plant of a capacity of 1000MW or more, located in States other than those specified in (i); or (iii) a hydel power plant of a capacity of 350MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or (iv) a hydel power plant of a capacity of 500MW or more, located in States other than those specified in clause (i): Provided that nothing contained in this S.No. shall have effect after 30 th September 2027			
63.	9801	Goods required for, - (i) power generation projects including gas turbine power projects (excluding captive power plants set up by projects engaged in activities other than in power generation) (ii) power transmission, sub-transmission or distribution projects: Provided that nothing contained in this S.No. shall have effect after the 30 th September, 2027	5%	-	18
64.	9801	All goods: Provided that nothing contained in this S.No. shall have effect after the 30 th September, 2027	5%	-	18
65.	9801	Water Supply Projects Explanation —Water supply projects notified under the heading 9801 against item numbers 26 and 26A of notification No. 42/96-Customs, dated the 23 rd July, 1996 [G.S.R. 294 (E), dated the 23 rd July, 1996]: Provided that nothing contained in this S.No. shall have effect after the 30 th September, 2027	Nil	-	18
66.	9801	Goods required for setting up of any Nuclear Power Project specified in List 2 appended to TABLE II, 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: Provided that nothing contained in this S.No. shall have effect after the 30 th September, 2027	Nil	-	18 and 20
67.	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: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	21
68.	Any Chapter	Equipment or buoys required for Research Moored Array for African Asian Australian Monsoon Analysis and Prediction (RAMA) programme: Provided that nothing contained in this S.No. shall have effect after the 31 st July, 2026	-	Nil	22
69.	Any Chapter	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) proto-types, the C.I.F. value of which does not exceed rupees fifty thousand in a financial year: Provided it is imported by Public funded research institution or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2029	5%	-	23
70.	Any Chapter	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (for experimental purposes); (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) prototypes, the C.I.F. value of which does not exceed rupees fifty thousand in a financial year: Provided it is imported by Research institutions, other than a hospital: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2029	5%	-	24

(1)	(2)	(3)	(4)	(5)	(6)
71.	Any Chapter	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) Accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; and (d) Prototypes, the CIF value of which does not exceed rupees fifty thousand in a financial year: Provided it is imported by Departments and laboratories of the Central Government and State Government, other than a hospital: Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2029	5%	-	25
72.	Any Chapter	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) Accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches: Provided it is imported by Regional Cancer Center (Cancer Institute): Provided further that nothing contained in this S.No. shall have effect after the 31 st March, 2029	5%	-	26
73.	Any Chapter	The following goods, namely:- (i) Foodstuffs (ii) Medicines (iii) Medical stores of perishable nature (iv) Clothing (v) Blankets Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	27
74.	Any Chapter	Goods imported by the Indian Red Cross Society: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	28
75.	Any Chapter	Wool, Woollen Fabrics and Woollen apparels received as gifts by the Indian Red Cross Society: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	-
76.	Any Chapter	Drugs, medicines and medical equipments: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	29
77.	Any Chapter	(i) Gift commodities imported by Cooperative for American Relief Everywhere, Incorporated, since renamed as Cooperative for Assistance and Relief Everywhere Incorporated, (hereinafter referred to as CARE) or its distributing Organisations, approved by the Government of India, under the Agreement between President of India and CARE. (ii) Supplies and equipment imported by CARE or its distributing Organisations, approved by the Government of India, under the Agreement between President of India and CARE; and (iii) Supplies and equipment for the official use of the officers of CARE: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	30
78.	Any Chapter	Goods imported into India for the purposes of relief and rehabilitation: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	31
79.	Any Chapter	Articles of food and edible material: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	32
80.	Any Chapter	(i) Articles donated to the Government of India for use of defence personnel; (ii) Articles including bullion donated to the National Defence Fund: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	33
81.	Any Chapter	Goods, gifted or supplied free of cost under a bilateral agreement between the Government of India and a Foreign Government: Provided that nothing contained in this S.No. shall have effect after the 31 st March, 2029	Nil	Nil	-

Explanation—

- (I) For the purposes of this Table II, the rate specified in column (4) or column (5) of the said Table is ad valorem rate, unless otherwise specified;
- (II) For the removal of doubts, -
- (a) “-” appearing in column (4) means basic customs duty leviable on the goods as per the First Schedule to the Customs Tariff Act, 1975 read with any other notifications issued under sub-section (1) of section 25 of the Customs Act, 1962, for the time being in force.

- (b) “-” appearing in column (5) means Integrated Goods and Services Tax leviable on the goods as per the Integrated Goods and Services Tax Act, 2017 read with any other notifications issued under the said Act, for the time being in force.

ANNEXURE TO TABLE II

Condi- tion No.	Condition
(1)	(2)
1.	If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.
2.	If, - (i) the supplies are made to the three specific B-737 and two specific B-777 aircrafts maintained and operated by Indian Air Force for use of Government of India for the purpose of certain special assignments; and (ii) an officer not below the rank of an Air Vice-Marshal certifies in each case that the said supplies are required for the purpose specified above.
3.	If,- (i) the goods are imported by the Government of India, or by a person authorised by that Government or shipped on the order of a Department of that Government for use in anti-smuggling operations or Coastal Security Operations or Internal Security Operations and are appropriated under such order at the time of shipment, and (ii) the importer produces a certificate from- a. the Under Secretary to the Government of India in the Department of Revenue to the effect that the said goods are intended for use in anti-smuggling operations, or b. from an officer not below the rank of Joint Secretary to the Government of India, in the Ministry of Home Affairs that the said goods are intended for use in coastal security operations or internal security operations.
4.	If,- (i) the said goods are imported for the use of Police Force of the States or the Union territories, or the Central Para military Forces; and (ii) the importer produces a certificate from the Under Secretary to the Government of India in the Ministry of Home Affairs to the effect that the said goods are intended for the aforesaid use.
5.	If,- (i) the said goods are imported by work centres of the ATVP, Government agencies or public sector undertakings, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and (ii) such importers produce to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, at the time of import, in each case, a list of the said goods with their relevant description, duly certified by the Project Director or Director of the ATV Programme (of the rank of Rear Admiral of the Indian Navy or of equivalent rank of the Joint Secretary to the Government of India), to the effect that the said goods are required for the ATVP, shall be used only for the ATVP and that they are not manufactured in India.
6.	If,- (i) the importer furnishes to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, at the time of importation, in each case, a list of the said goods, with relevant description and quantities required for the manufacture of such bullet proof jackets; and (ii) such list is duly certified by an officer not below the rank of a Joint Secretary to the Government of India :- a. in the Ministry of Defence, in the case of imports made against an order for supply of such bullet proof jackets to the Armed Forces of the Union under the Ministry of Defence; or b. in the Ministry of Home Affairs, in case the import is made against an order for supply of such bullet proof jackets to the Police Forces of the States or the Union Territories.
<p>Explanation—Police Forces of the States or the Union Territories shall also include the Central Reserve Police Force, the Indo-Tibetan Border Police Force, the Special Services Bureau, the Border Security Force, the Central Industrial Security Force and the National Security Guards maintained or constituted under the Central Reserve Police Force Act, 1949 (66 of 1949), the Indo-Tibetan Border Police Force Act, 1992 (35 of 1992), the Border Security Force Act, 1968 (47 of 1968), the Central Industrial Security Force Act, 1968 (50 of 1968) and the National Security Guard Act, 1986 (47 of 1986).</p>	
7.	If,- (i) imported by the Police Force of the States or Union territories or Central Reserve Police Force, National Security Guard or Border Security Force or Central Industrial Security Force or Indo- Tibetan Border Police or Assam Rifles or Railway Protection Force or Special Frontier Force, for bomb detection or disposal purposes; and

(1)	(2)
	(ii) the importer produces a certificate from an officer in the Ministry of Home Affairs or Ministry of Railways, as the case may be, not below the rank of an Under Secretary to the Government of India to the effect that the said goods are intended for the aforesaid use.
8.	If the importer produces a certificate from an officer in the Cabinet Secretariat not below the rank of an Under Secretary to the Government of India to the effect that the said goods are intended for the aforesaid use.
9.	<p>If,-</p> <p>(i) the said goods are imported by works centers of the DIVYA DRISHTI Programme, Government agencies or public sector undertakings, as the case may be, designated by an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(ii) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description, -</p> <p>a. duly certified by the Director, Defence Electronic Research Laboratory or Chief Managing Director, Electronics Corporation of India Limited, to the effect that the said goods are required for the DIVYA DRISHTI Programme, shall be used only for the DIVYA DRISHTI programme and that they are not manufactured in India; and</p> <p>b. duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the import of the said goods mentioned in the said list are authorized by the Ministry of Defence under and for the purposes of the DIVYA DRISHTI Programme.</p>
10.	<p>If,-</p> <p>(i) the goods are imported by a manufacturer for use in the manufacture of Ballistic grade aramid fabric;</p> <p>(ii) the importer, at the time of importation, in each case, furnishes to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, an undertaking that such aramid fabric shall be supplied only to a manufacturer of bullet proof jackets for further supply to the armed Forces of the Union under the Ministry of Defence or the Police Forces of the States or the Union territories.</p> <p>Explanation—The expression “Police Forces of the States or the Union-territories” shall include the Central Reserve Police Force, the Indo-Tibetan Border Police Force, the Special Services Bureau, the Border Security Force, the Central Industrial Security Force and the National Security Guards maintained or constituted under the Central Reserve Police Force Act, 1949 (66 of 1949), the Indo-Tibetan Border Police Force Act, 1992 (35 of 1992), the Border Security Force Act, 1968 (47 of 1968), the Central Industrial Security Force Act, 1968 (50 of 1968) and the National Security Guard Act, 1986 (47 of 1986).</p>
11.	<p>If, -</p> <p>(i) the said goods are imported by authorised works centres of the International Thermonuclear Experimental Reactor (ITER) - India, Institute of Plasma Research, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Department of Atomic Energy; and</p> <p>(ii) the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Project Director, (ITER)-India project, to the effect that -</p> <p>a. the goods mentioned in the said list are required for the purposes of the ITER -India project;</p> <p>b. the said goods shall be used only for the said project.</p>
12.	If imported directly by the Government of India in the Ministry of Defence.
13.	If imported for delivery to the next of kin of such person if he dies or is wounded, is missing or is taken prisoner of war.
14.	<p>If, -</p> <p>(i) a certificate is produced from the Ministry of Defence that the said goods are intended solely for the purpose of maintenance of war graves; and</p> <p>(ii) the head of the importing institution certifies in each case that the said goods are intended only for the above purpose and shall not be sold or disposed of.</p>
15.	<p>If, -</p> <p>(i) the imported stores are intended to be supplied free by the Government for use of the crew of a ship of the Coast Guard Organisation, in accordance with their conditions of service;</p> <p>(ii) a shipping bill in the prescribed form has been presented and the export duties, penalties, rent, interest and other charges payable, in respect of the imported stores have been paid;</p> <p>(iii) an order for clearance of the imported stores for taking on board a ship of the Coast Guard Organisation has been made by the proper officer; and</p> <p>(iv) the procedure as specified by the Commissioner of Customs in this behalf is followed.</p>

(1)	(2)
16.	If,- <ol style="list-style-type: none">(i) a certificate from the Under Secretary to the Government of India in the Ministry of Defence is produced to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, in each case, that the goods imported are for the purpose of trial, demonstration or training, and(ii) the importer undertakes, in each case, to pay the duty leviable on such goods (except those which are certified by the said Under Secretary as having been consumed in the process of trial, demonstration or training) which are not re-exported by him within a period of two years from the date of importation or within such extended period that the said Assistant Commissioner may allow.
17.	If imported into India by the Ministry of Defence, or the Defence forces, or the Defence Public Sector Units, or other Public Sector Units, or any other entity, for the Defence forces, subject to the following conditions, namely:- <ol style="list-style-type: none">(i) an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Defence certifies,<ol style="list-style-type: none">(a) the quantity, description and technical specifications of the imported goods; and(b) that the said goods are intended for the purpose of and use by the defence forces only and recommends the grant of exemption to the imported goods;(ii) the importer shall, at the time of import, furnish the said certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be.
18.	If the goods have been imported against contracts registered on or before 30 th September, 2022 with the concerned Custom House in compliance with the Project Imports Regulations, 1986.
19.	If an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that:- <ol style="list-style-type: none">(i) the power purchasing State has constituted the Regulatory Commission with full powers to fix tariffs;(ii) the power purchasing State shall undertake to carry out distribution reforms as laid down by Ministry of Power-<ol style="list-style-type: none">(a) In case of imports for a project for which certificate regarding Mega Power Project status issued by an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power is provisional, the importer furnishes a security in the form of a Fixed Deposit Receipt or Bank Guarantee from any Scheduled Bank for a term of one hundred and sixty-two months in the name of the President of India for an amount equal to the duty of customs payable on such imports but for this exemption, to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation and if the importer fails to furnish the final mega power status certificate within a period of one hundred and twenty months one hundred and fifty-six months from the date of importation, the said security shall be appropriated towards duty of customs payable on such imports but for this exemption: Provided that in case of provisional Mega Power Projects, the security in the form of a Fixed Deposit Receipt or Bank Guarantee may be released proportionately as per the proportionate mega certificate issued by the said Joint Secretary to the Government of India in the Ministry of Power;(b) In the case of imports by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the imported goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking; and(c) In the case of imports by a Private Sector Project, the quantity, total value, description and specifications of the imported goods are certified by the Chief Executive Officer of such project.
20.	<ol style="list-style-type: none">(a) In the case of imports by the constituent units of the Department of Atomic Energy, the quantity, total value, description and specifications of the imported goods are certified by an officer not below the rank of a Joint Secretary to the Government of India in the Department of Atomic Energy.(b) In the case of imports by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the imported goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking.
21.	If the imported goods are meant to be exhibited in a museum managed by - <ol style="list-style-type: none">(a) the Archaeological Survey of India, such goods shall be imported under cover of a certificate issued by the Director General of Archaeology in India; or(b) a State Government, such goods shall be imported under cover of a certificate issued by the concerned Authority in the concerned State Government.
22.	If, - <ol style="list-style-type: none">(a) the importer, at the time of import, furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, of the port of import, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Earth Sciences recommending the grant of this exemption and that the goods are required for the specified purpose; and(b) the importer, by the execution of bond, in such form and for such sum as may be specified by the Principal Commissioner or Commissioner of Customs, binds himself,-

(1)	(2)
	(i) to re-export the goods within a period of two years from the date of import, which may be extended by another one year by the Principal Commissioner or Commissioner of Customs of the Port of import of such goods upon written request of the importer citing reasons for seeking such extension; and (ii) to pay on demand an amount equal to the integrated tax payable on the such goods, but for the exemption under this entry, along with the applicable interest thereon, in the event of violation of any of the conditions specified above.

23. If, -

- (A) (i) The goods are imported by or for delivery to -
- (a) a public funded research institution under the administrative control of the Department of Space or the Department of Atomic Energy or the Department of Defence Research and Development of the Government of India, or
 - (b) an institution Registered with the Government of India in Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department;
- (ii) The importer produces, at the time of importation, a certificate from the head of the institution, in each case, certifying that the said goods are required for research purposes only;
- (iii) In the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and
- (iv) When the goods are imported for delivery to an institution, the certificates specified in items (i) and (ii), as the case may be, items (i), (ii) and (iii) above shall be produced at the time of clearance of the goods from a warehouse appointed under Section 57 or 58 of the Customs Act, 1962 (52 of 1962);

- (B) Where the importer is not registered with the Government of India in the Department of Scientific and Industrial Research, he shall, at the time of clearance of the goods, pay the applicable duty of customs and additional duty on the goods imported:

Provided that after obtaining such registration and compliance of the conditions specified above, he may file a claim for refund of such amount of the duty paid for which exemption is granted under this notification, within a period of one year from the date of payment of the said duties before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import or within such extended period not exceeding one year as the Commissioner of Customs may allow.

Explanation—For the purposes of this entry, the expression, -

- (a) "Public funded research institution" means a research institution in the case of which not less than fifty per cent of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;
- (b) "University" means a university established or incorporated by or under a Central, State or Provincial Act and includes -
- (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a university for the purposes of that Act;
 - (ii) an institution declared by Parliament by law to be an institution of national importance;
 - (iii) a college maintained by, or affiliated to, a University;
- (c) "Head" means -
- (i) in relation to an institution, the Director thereof (by whatever name called);
 - (ii) in relation to a University, the Registrar thereof (by whatever name called);
 - (iii) in relation to a college, the Principal thereof (by whatever name called);
- (d) "Hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

24. If,-

- (A) (1) The importer -
- (i) is registered with the Government of India in the Department of Scientific and Industrial Research;
 - (ii) produces a certificate from the Head of the institution, in each case of import, certifying that the said goods are essential for research purposes and will be used for the stated purpose only;
 - (iii) in the case of import of live animals for experimental purposes, produces, at the time of importation, a certificate from the Head of the institution that the live animals are required for research purposes and encloses a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.
- (2) The goods falling under (1) above shall not be transferred or sold for a period of five years from the date of importation;
- (B) Where the importer is not registered with the Government of India in the Department of Scientific and Industrial Research, he shall, at the time of clearance of the goods, pay the applicable duty of Customs and additional duty on the goods imported:

(1) (2)

Provided that after obtaining such registration and compliance of the conditions specified above, he may file a claim for refund of such amount of the duty paid for which exemption is granted under this notification, within a period of one year from the date of payment of the said duties before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import or within such extended period not exceeding one year as the Commissioner of Customs may allow.

Explanation—For the purposes of this entry, the expression, -

- (a) "Public funded research institution" means a research institution in the case of which not less than fifty per cent of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;
- (b) "University" means a university established or incorporated by or under a Central, State or Provincial Act and includes -
 - (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a university for the purposes of that Act;
 - (ii) an institution declared by Parliament by law to be an institution of national importance;
 - (iii) a college maintained by, or affiliated to, a University;
- (c) "Head" means -
 - (i) in relation to an institution, the Director thereof (by whatever name called);
 - (ii) in relation to a University, the Registrar thereof (by whatever name called);
 - (iii) in relation to a college, the Principal thereof (by whatever name called);
- (d) "Hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

25. (A) (i) The importer produces a certificate from the head of the institute, in each case, certifying that the said goods are required for research purposes only;
- (ii) In the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the head of the institution that the live animals are required for research purposes and encloses a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and
- (iii) When the goods are imported for delivery to an institution, the certificates specified in the clauses (i) and (ii) above shall be produced at the time of clearance of the goods from a warehouse appointed under section 57 or section 58 of the said Customs Act;

- (B) Where the importer is not registered with the Government of India in the Department of Scientific and Industrial Research, he shall, at the time of clearance of the goods, pay the applicable duty of Customs and additional duty on the goods imported:

Provided that after obtaining such registration and compliance of the conditions specified above, he may file a claim for refund of such amount of the duty paid for which exemption is granted under this notification, within a period of one year from the date of payment of the said duties before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import or within such extended period not exceeding one year as the Commissioner of Customs may allow.

Explanation—For the purposes of this entry, the expression, -

- (a) "Public funded research institution" means a research institution in the case of which not less than fifty per cent of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;
- (b) "University" means a university established or incorporated by or under a Central, State or Provincial Act and includes -
 - (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a university for the purposes of that Act;
 - (ii) an institution declared by Parliament by law to be an institution of national importance;
 - (iii) a college maintained by, or affiliated to, a University;
- (c) "Head" means -
 - (i) in relation to an institution, the Director thereof (by whatever name called);
 - (ii) in relation to a University, the Registrar thereof (by whatever name called);
 - (iii) in relation to a college, the Principal thereof (by whatever name called);
- (d) "Hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

26. If -

- (A) (i) The goods are imported by the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department;

(1)	(2)
	<p>(ii) The importer produces a certificate from the head of the institute, in each case, certifying that the said goods are required for research purposes only;</p> <p>(iii) In the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the head of the institution that the live animals are required for research purposes and encloses a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and</p> <p>(iv) When the goods are imported for delivery to an institution, the certificates specified in the clauses (i) and (ii) above shall be produced at the time of clearance of the goods from a warehouse appointed under section 57 or section 58 of the said Customs Act:</p> <p>(B) Where the importer is not registered with the Government of India in the Department of Scientific and Industrial Research, he shall, at the time of clearance of the goods, pay the applicable duty of Customs and additional duty on the goods imported:</p> <p>Provided that after obtaining such registration and compliance of the conditions specified above, he may file a claim for refund of such amount of the duty paid for which exemption is granted under this notification, within a period of one year from the date of payment of the said duties before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import or within such extended period not exceeding one year as the Commissioner of Customs may allow.</p> <p>Explanation—For the purposes of this entry, the expression, -</p> <p>(a) "Public funded research institution" means a research institution in the case of which not less than fifty per cent of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;</p> <p>(b) "University" means a university established or incorporated by or under a Central, State or Provincial Act and includes -</p> <p>(i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a university for the purposes of that Act;</p> <p>(ii) an institution declared by Parliament by law to be an institution of national importance;</p> <p>(iii) a college maintained by, or affiliated to, a University;</p> <p>(c) "Head" means -</p> <p>(i) in relation to an institution, the Director thereof (by whatever name called);</p> <p>(ii) in relation to a University, the Registrar thereof (by whatever name called);</p> <p>(iii) in relation to a college, the Principal thereof (by whatever name called);</p> <p>(d) "Hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.</p>
27.	<p>(i) The said goods have been imported by a charitable organisation in India as free gift to it from abroad or purchased out of donations received abroad in foreign exchange by it;</p> <p>(ii) the said goods are for free distribution to the poor and the needy without any distinction of caste, creed or race;</p> <p>(iii) the importer, at the time of importation of the said goods :-</p> <p>a. produces a certificate to the Assistant Commissioner of Customs from the State Government concerned or from person or institution specified by the Central Board of Indirect taxes and Customs certifying that it is a bona fide organisation engaged in relief work and in the distribution of relief supplies to the poor and the needy without any distinction of caste, creed or race; or</p> <p>b. otherwise satisfies the Assistant Commissioner in this regard;</p> <p>(iv) the Assistant Commissioner is satisfied, having regard to the activities and bona fides of the importing organisation, the area of its operations; its financial resources; the status of the donor, the nature, value and quantity of the goods imported; the food and sartorial habits of the people amongst whom the imported goods are to be distributed; that the goods are bona fide gifts for free distribution to the poor and the needy without any distinction of caste, creed or race;</p> <p>(v) the importer gives an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs to the effect that he would furnish from the State Government concerned or from person or institution specified by the Central Board of Indirect taxes and Customs within six months from the date of importation of the said goods or such extended period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow, a certificate stating that the said goods have been distributed to the poor and the needy, free of cost without any distinction of caste, creed or race;</p> <p>(vi) where the said goods have been purchased out of donations received abroad in foreign exchange, the organisation has been permitted to maintain an account abroad by the Reserve Bank of India for the purpose of receiving funds donated overseas.</p>
28.	<p>At the time of importation, the importer produces to the Assistant Commissioner of Customs or Deputy Commissioner of Customs a certificate from the Secretary General, Indian Red Cross Society, to the effect that the goods in question are required for purposes of relief to distressed persons.</p>

(1)	(2)
29.	(i) The said goods are required for the treatment of the victims of the Bhopal Gas Leak Disaster; (ii) the importer produces, at the time and place of clearance, a certificate from an officer of the Government of Madhya Pradesh not below the rank of a Joint Secretary to that Government, to the effect that the specified drugs, medicines and medical equipments are required for the treatment of the victims of the Bhopal Gas Leak Disaster, and that such drugs, medicines and medical equipments are likely to be so used within three months from the date of their importation; (iii) the importer gives an undertaking to the effect that he would furnish a certificate from an officer of the Government of Madhya Pradesh not below the rank of a Joint Secretary to that Government to the Assistant Commissioner of Customs or Deputy Commissioner of Customs within six months from the date of importation of such drugs, medicines and medical equipments or such extended period as the Assistant Commissioner of Customs may allow, certifying that the drugs, medicines and medical equipments have been so used.
	Explanation —“Bhopal Gas Leak Disaster” means the occurrence on the 2 nd and 3 rd days of December, 1984, which involved the release of highly noxious and abnormally dangerous gas from a plant in Bhopal (being a plant of the Union Carbide India Limited, a subsidiary of the Union Carbide Corporation, U.S.A.) and which resulted in loss of life and damage to property on an extensive scale.
30.	(i) The importer, at the time of import, gives an undertaking that the gift commodities are meant for free distribution. (ii) The importer, at the time of import, gives an undertaking that the supplies and the equipment, when no longer required for the purposes for which they were imported, will be exported out of India and that the imported supplies and equipment are not meant for the personal use of the officers of CARE or its distributing organisations and, further, that any of the supplies or equipment shall not be passed on to a third party by way of sale or otherwise in contravention of the said Agreement.
31.	(i) The said goods are imported into India in accordance with the terms of any agreement in force between the Government of India and any foreign Government providing for duty-free entry of such goods into India; and (ii) the goods so imported shall not be sold or otherwise disposed of in India except with the prior approval of, and on fulfilment of such conditions as may be imposed by, the Government in this behalf.
32.	The goods are supplied as free gifts to the Government of India, either by the agencies approved by the United Nations Organisation or by the European Economic Community.
33.	The articles donated were deposited with the Indian Mission in the country of export and despatched by that Mission to the Government of India or to such officer or officers as that Government may specify in this behalf.

LISTS APPENDED TO TABLE II

LIST 1
 (SEE S. NO. 62 OF THE TABLE II)

Sl. No.	Description
(1)	(2)
1.	Parbati-II, Himachal Pradesh - 4x200-800 MW (NHPC)
2.	Teesta- V, Sikkim - 3x170-510 MW (NHPC)
3.	Sipat-II, Chhattisgarh - 2x500-1000 MW (NTPC)
4.	Vindhyachal-III, Madhya Pradesh - 2x500-1000 MW (NTPC)
5.	Talcher-II, Orissa - 4x500-2000 MW (NTPC)
6.	Rihand-II, Uttar Pradesh - 2x500-1000 MW (NTPC)
7.	Sipat-I, Chhattisgarh - 3x660-1980 MW (NTPC)
8.	Kahalgaon-II Phase-I & II Bihar - 3x500-1500 MW (NTPC)
9.	Barh, Bihar - 3x660-1980 MW (NTPC)
10.	Koldam, Himachal Pradesh - 4x200-800 MW (NTPC)
11.	Tuticorin, Tamil Nadu- 2x500-1000 MW (NLC)
12.	Parbati-III, Himachal Pradesh - 4x130-520 MW (NHPC)
13.	Jhanor Gandhar CCPP-II, Gujarat -2x650=1300 MW (NTPC)
14.	Kawas CCPP-II, Gujarat - 2x650-1300 MW (NTPC)
15.	RGPPL, Maharashtra - 2150 MW (JV of NTPC/GAIL/Govt. of Maharashtra)
16.	Tapovan Vishnugad HEP, Himachal Pradesh - 4x130-520 MW (NTPC)
17.	Simhadri-II, Andhra Pradesh - 2x500-1000 MW (NTPC)
18.	Indira Gandhi STPP-JV project, Haryana - 3x500-1500 MW (NTPC)
19.	Bongaigaon, Assam - 3x250=750 MW (NTPC)

(1)	(2)
20.	Barh-II, Bihar - 1320 MW (NTPC)
21.	Koderma TPS St-I, Jharkhand - 1000 MW (DVC)
22.	Durgapur Steel TPS, West Bengal - 2x500-1000 MW (DVC)
23.	Tehri Pump Storage Project - 4x250-1000 MW (THDC)
24.	Mauda, Maharashtra - 2x500-1000 MW (NTPC)
25.	Rihand-III, Uttar Pradesh - 2 x 500-1000 MW (NTPC)
26.	Nabinagar- JV with Railways, Bihar - 4 x 250-1000 MW (NTPC)
27.	Vallur Stage- I Phase I & II, Tamil Nadu - 3 x 500-1500 MW (NTPC-Tamil Nadu Energy Co. Ltd.)
28.	Raghunathpur TPS Phase 1, West Bengal - 2 x 600-1200 MW (DVC)
29.	Tanda-II, Uttar Pradesh-2 x 660-1320 MW (NTPC)
30.	Meja, Uttar Pradesh - 2 x 660-1320 MW (NTPC)
31.	Vindhyachal-IV, Madhya Pradesh - 2 x 500-1000 MW (NTPC)
32.	Solapur STPP, Maharashtra - 2x660-1320 MW (NTPC)
33.	Nabinagar STPP, JV with Bihar, Bihar-3x660-1980 MW (NTPC)
34.	Mouda STPP-II, Maharashtra-2x660=1320 MW (NTPC)
35.	Raghunathpur TPS (Ph-II), West Bengal- 2x660-1320 MW (DVC)
36.	North Karanpura STPP, Jharkhand-3x660-1980 MW (NTPC)
37.	Kudgi STPP stage-I, Karnataka- 3x800=2400 MW (NTPC)
38.	Darlipalli STPP, Stage-I Orissa- 2x800=1600 MW (NTPC)
39.	Barethi STPP, Madhya Pradesh- 6x660-3960 MW (NTPC)
40.	Lara STPP, Chhattisgarh-2x800=1600 MW (NTPC)
41.	Gajmara STPP Stage-I-2x800= 1600MW (NTPC)
42.	Rajiv Gandhi CCPP Stage- II Phase-I, Kerala-3x350=1050 MW (NTPC)
43.	Gidderbha STPP, Punjab - 4x660-2640 MW (NTPC)
44.	Khargone Super TPP, M.P. - 2x660= 1320 MW (NTPC)
45.	Gadarwara Super TPP, M.P. - 2x660 1320 MW 2x800=1600 MW (NTPC)
46.	Katwa Super TPP, West Bengal - 2x800-1600 MW 2x660=1320 MW (NTPC)
47.	Bilhapur STPP, Uttar Pradesh -2x660=1320 MW (NTPC)
48.	Talcher STPP [TPP] Stage-III, Orissa - 2x660-1320 MW (NTPC)
49.	Khedar (Hissar), Haryana - 1000 (+200) MW (HPGCL)
50.	Shree Singaji Thermal Power Project -2x600-1200 MW
51.	Gas based CCPP Pragati-III, Delhi-1371.6 MW (Pragati Power Corp. Ltd.)
52.	Sri Damodaran Sanjeevaiah, Nallaturu, Andhra Pradesh - 2x800-1600 MW (APPDCL)
53.	Chandrapur Expansion, Maharashtra- 2x500=1000 MW (MSPGCL)
54.	Koradi Expansion, Maharashtra- 3x660-1980 MW (MSPGCL)
55.	Bhusawal Expansion, Maharashtra- 2x500=1000 MW (MSPGCL)
56.	Supercritical TPP at STPS Stage-V at Suratgarh, Rajasthan- 2x660=1320 MW (RRVUNL)
57.	Supercritical TPP at Chhabra, Rajasthan - 2x660=1320 MW (RRVUNL)
58.	North Chennai, Tamil Nadu-2x600-1200 MW (TNEB)
59.	Purulia Pump Storage Hydel Project, West Bengal-4x225=900 MW (State Sector)
60.	Sagardighi TPP Ext. Unit 3&4, West Bengal-2x500-1000 MW (WBPDCCL)
61.	Shree Singaji TPP-2x660 MP Power Generating Company Ltd. MW (MPPGCL)
62.	Krishnapatnam UMPP, Andhra Pradesh-6x6603960 MW (Coastal Andhra Power Ltd.)
63.	Mundra UMPP, Gujarat-5x800= 4000 MW (Coastal Gujarat Power Ltd.)
64.	Sasan, Madhya Pradesh- 6x660= 3960 MW (Sasan Power Ltd.)
65.	Tilaiya UMPP, Jharkhand-5x800= 4000 MW (Jharkhand Integrated Power Ltd.)
66.	Orissa UMPP, Orissa- 5x800 4000 MW
67.	Chhattisgarh UMPP, Chhattisgarh-5x800=4000 MW

(1)	(2)
68.	Cheyyur UMPP,- 5x800=4000MW
69.	Raigarh TPP, Chhattisgarh- 4x250= 1000 MW (M/s. Jindal Power Ltd.)
70.	Akhakhhol GBPP, Gujarat-3x382.5 1147.5 MW (M/s. Jindal Power Ltd.)
71.	Udupi (Nagarjuna) Power Project, Karnataka-2x600-1200 MW (M/s. Udupi (Nagarjuna) Power Corp. Ltd.)
72.	IPP project Haryana- 2x660= 1320 MW (M/s. Jhajjar Power Ltd.)
73.	726 MW CCGT being developed by ONGC-Tripura Power Company Ltd. (OTPC) at Palatana, Tripura- (2x250)(2x113.3)= 726 MW
74.	Salaya TPP, Gujarat- 2x600= 1200 MW (M/s. Essar Power Gujarat Ltd.)
75.	Tiroda TPP, Maharashtra-5x660-3300 MW (M/s. Adani Power Maharashtra Ltd.)
76.	Kawai TPP, Rajasthan - 2x660-1320 MW (M/s. Adani Power Rajasthan Ltd.)
77.	Teesta-VI, Sikkim - 4x125=500 MW (M/s. Lanco)
78.	Teesta-III Sikkim-6x200= 1200 MW (M/s. Teesta Urja Ltd.)
79.	KSK Mahanadi Power Company Ltd.(U-3 & 4) Janjgir-Champa, Chhattisgarh-2x600-1200 MW (M/s KSK Mahanadi Power Co. Ltd.)
80.	Rajpura TPP in the State of Punjab-2x700=1400 MW (M/s. Nabha Power Ltd.)
81.	Talwandi Sabo power project at Banawala, Punjab.- 3x660-1980 MW (M/s. Talwandi Sabo Power Ltd. (TSPL))
82.	TPP at Nandgaonpeth, MIDC, Amravati Dist., Maharashtra.- 5x270=1350 MW (M/s. Indiabulls Power Ltd.) Rattan India Power Ltd.
83.	TPP at Karachhana, Allahabad, UP-2x660 = 1320 MW (M/s. Sangam Power Gen. Company Ltd.)
84.	TPP at Bara, Allahabad, UP, -3x660-1980 MW (M/s. Prayagraj Power Gen. Company Ltd.)
85.	TPP at Surguja, Chhattisgarh- 2x660=1320 MW (M/s. IFFCO Chhattisgarh Power Ltd.)
86.	TPP at Dhenkanal, Orissa-3x350-1050 MW (M/s. GMR Kamalanga Energy Ltd.)
87.	GMR Chhattisgarh Energy Ltd. Raipur, Chhattisgarh-2x685 MW
88.	KSK Mahanadi Power Corporation Ltd. (U-2&5) Janjgir Champa, Chhattisgarh-2x600 MW
89.	KSK Mahanadi Power Corporation Ltd. (U-1&6) Janjgir Champa, Chhattisgarh-2x600 MW
90.	Thermal Powertech Corporation Ltd. Pynampuram Andhra Pradesh- 2x660 MW
91.	KVK Neelanchal Power Pvt. Ltd. Cuttak, Orissa-3x350 MW
92.	East-Coast Energy Pvt. Ltd Srikakulam, Andhra Pradesh.-2x660 MW
93.	Monnet Power Corporation Ltd. Malibrahmani, Orissa-2x525 MW
94.	Hinduja National Power Corporation Ltd. Vishakhapatnam, Andhra Pradesh-2x520 MW
95.	Corporate Power Ltd. Chandwa, Jharkhand-4x270 MW
96.	Lanco Power Ltd. (U-3,4) Pathadi, Chhattisgarh-2x660 MW
97.	Lalitpur Power Generation Company Ltd. Lalitpur, U.P.-3x660 MW
98.	Lanco Vidarbha Thermal Power Ltd. Wardha, Maharashtra-2x660 MW
99.	Lanco Babandh Power Ltd. Dhenkanal, Orissa-2x660 MW
100.	DB Power Ltd. Vadodarha TPP Janjgir - Champa Chhattisgarh-2x660 MW
101.	Athena Chhattisgarh Power Ltd. Singhitari TPS Janjgir-Champa, Chhattisgarh- 2x600 MW
102.	Essar Power Jharkhand Ltd. Tori, Jharkhand-2x600 MW
103.	MB Power (MP) Ltd. Anuppur, Madhya Pradesh-2x600 MW
104.	RKM Powergen Pvt. Ltd. Uchpinde TPP Janjgir-Champa, Chhattisgarh-4x360 MW
105.	IL & FS Tamil Nadu Power Company Ltd. Cuddalore, Tamil Nadu-2x600 MW
106.	Meenakshi Energy Pvt. Ltd. Thamminapatnam, Andhra Pradesh-Ph-1:2x 150 Ph-II 2x350 MW
107.	SKS Power Generation (Chhattisgarh) Ltd. Binj Kote TPP Raigarh, Chhattisgarh-4x300 MW
108.	Jindal India Thermal Power Ltd. Angul, Orissa- 2x600 MW
109.	NCC Power Projects Nellore AP-2x660 MW
110.	Samalkot Power Ltd. Samalkot, Andhra Pradesh-2400 MW
111.	Torrent Energy Ltd. Dahej, Gujarat-1200 MW
112.	Neyveli New Thermal Power Station, Tamil Nadu- 2X500 MW=1000MW (Neyveli Lignite Corporation)
113.	Kameng Hydro Electric Power Project, Arunachal Pradesh-600 MW North Eastern Electric Power Corporation Ltd. (NEEPCO)

LIST 2
(SEE S. NO. 66 OF THE TABLE II)

Sl. No.	Description
(1)	(2)
1.	Tarapur Atomic Power Plants -3 and 4 (Maharashtra) - 1000 MW
2.	Kudankulam (Tamil Nadu) - 2000 MW
3.	Kaiga - 3 and 4 (Karnataka) - 440 MW
4.	Rajasthan Atomic Power Project- Units 5 and 6 (Rawatbhata) - 440 MW, Units -7 and 8 (Rawatbhata) of 1400MWe
5.	Prototype Fast Breeder Reactor (Kalpakkam) -500 MW.
6.	Kakrapar Atomic Power Project-Units 3 and 4 (Kakrapar) of 1400 MWe.
7.	Gorakhpur Haryana Anu Vidyut Pariyojana (GHAVP) Units -1 and 2 (700 MW x2)
8.	Kudankulam Nuclear Power Project (KKNPP) Units - 3 and 4 (1000 MW x 2)
9.	Mahi Banswara Atomic Power project-1 to 4, Mahi Banswara, Rajasthan
10.	Kaiga Atomic Power project-5 and 6, Kaiga site, Karnataka
11.	Gorakhpur Atomic Power project-3 and 4, GHAVP site, Haryana
12.	Chutka Atomic Power project-1 and 2, Chutka site, Madhya Pradesh
13.	Kudankulam Nuclear Power Project (KKNPP) Units - 5 and 6 (1000 MW x 2)

TABLE III

S. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Standard rate	IGST	Compensation Cess	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Any Chapter	The following goods imported or purchased out of bond by Vice President of India on appointment or during this tenure in office, namely, - (i) Articles for personal use, wear or consumption of the Vice President or any member of his family; (ii) Food, drink and tobacco for consumption by members of the Vice President's household or by his guests, whether official or not; (iii) Articles for the furnishing of any of the Vice President's official residences; (iv) Motor cars provided for the Vice President's use	Nil	Nil	Nil	-
2.	Any Chapter	The following goods imported or purchased out of bond by Governor of any State on appointment or during this tenure in office, namely, - (i) Motor car for the use of Governor of the State	Nil	-	-	-
3.	Any Chapter	All goods, including motor vehicles, goods imported or purchased out of bond, for the personal use by the following classes of Members of the Diplomatic Missions in India and their families or on their behalf- (i) Ambassador, High Commissioner, Envoys, Extraordinary and Ministers, Plenipotentiary Charge- d' Affairs, Counsellors, First Secretaries, Second Secretaries, Third Secretaries and Attaches; (ii) Articles of office equipment and all other-goods, including motor vehicles, imported or purchased from bond by Ambassadors, High Commissioners, Envoys, Extraordinary and Ministers, Plenipotentiary and Charge-d' Affairs or any officer of the Mission authorised in this behalf for the Official use of their Missions; (iii) Calendars imported by the officers mentioned in item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the officer represents: Provided that - (a) a corresponding exemption is allowed to Indian Officers of the same status by the Government of the Diplomatic Mission concerned, and	Nil	Nil	Nil	-

	(b)	the exemption of goods imported or purchased from bond under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957				
4.	Any Chapter	(i) Personal and household effects, excluding motor vehicles imported by the officials of the Diplomatic Mission in India, other than those holding diplomatic status, and by their families for their personal use on their first arrival to take up their appointments in India;	Nil	Nil	Nil	-
		(ii) One motor vehicle each imported by the officers of the Diplomatic Mission in India, other than those holding diplomatic status, for their personal use on their first arrival to take up their appointments in India:				
		Provided that -				
	(a)	the goods are imported within the time-limit fixed under the Baggage Rules made under Section 79 of the Customs Act, 1962 (52 of 1962);				
	(b)	a corresponding exemption is allowed to Indian officers of the same status by the Government of the Diplomatic Mission concerned;				
	(c)	the claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Governments to posts in India and are not engaged in any gainful private occupation in India; and				
		the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957				
5.	Any Chapter	(i) Personal and household effects and other articles, including motor vehicles, imported by or on behalf of the following classes of Career Consular Officers of Foreign States and their families, Consuls-General, Consuls (including Additional Consuls) and Vice- Consuls;	Nil	Nil	Nil	-
		(ii) Articles of office equipment including motor vehicles, imported for official use in a Consulate of a Foreign State to which a Career Consular Officer entitled to exemption under item (i) is posted;				
		(iii) Calendars imported by the officers mentioned in item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the officer represents:				
		Provided that -				
	(a)	the goods are imported at any time during the period the Consular Officer concerned holds his appointment in India;				
	(b)	a corresponding exemption is allowed to Indian Consular Officers of the same status by the Government which the Consular Officer represents;				
	(c)	the Consular Officer concerned is normally resident in India;				
	(d)	the Consular Officer is not engaged in any gainful private occupation in India; and				
	(e)	the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957:				
		Provided further that -				
	(a)	a corresponding exemption is allowed in respect of similar goods imported by the Indian Consulate in those States;				
	(b)	the goods are the property of the Government of that State and imported for use in their Consulate in India; and				
	(c)	the exemption of goods imported under this concession is subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957				
6.	Any Chapter	(i) Personal and household effects and other articles including motor vehicles, imported by or on behalf of the following classes of privileged officers of Foreign States in India, stationed outside Delhi, and their families, namely -	Nil	Nil	Nil	-
		(a) Deputy High Commissioners;				
		(b) Assistant High Commissioners;				
		(c) First Secretaries;				
		(d) Second Secretaries;				
		(e) Third Secretaries; and				

(f) Attaches

- (ii) Articles of office equipment including motor vehicles, imported for official use in a Foreign Mission to which a privileged officers entitled to exemption under (i) above is posted.
- (iii) Calendars imported by the officers mentioned in item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the officer represents:

Provided that -

- (a) the goods are imported at any time during the period the privileged officer concerned holds his appointment in India;
- (b) a corresponding exemption is allowed to Indian Officers of the same status by the Government which the privileged person concerned represents;
- (c) the privileged officer concerned is not normally resident in India;
- (d) the privileged officer is not engaged in any gainful private occupation in India; and
- (e) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules,1957

Provided further that -

- (a) a corresponding exemption is allowed in respect of similar goods imported by the Indian Mission of similar status in the country represented by the Mission concerned;
- (b) the goods are the property of the Government of their country and imported for use in their Mission; and
- (c) the exemption of goods imported under this concession is subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules,1957

7.	Any Chapter	(i) Personal and household effects, excluding motor vehicles, imported by the official of a Consulate of Foreign State other than the Career Consular Officers mentioned in S.No. 5 for their personal use, on their first arrival to take up their appointments in India	Nil	Nil	Nil	-
		(ii) One motor vehicle each imported by the officials of a Consulate of Foreign State, other than those holding diplomatic status (other than the career Consular Officers mentioned in S. No.5) for their personal use, on their first arrival to take up their appointments in India:				
		Provided that -				
		(a) the goods are imported within the time-limit fixed- under the Baggage Rules made under Section 79 of the Customs Act, 1962 (52 of 1962);				
		(b) a corresponding exemption is allowed to Indian Officers of the same status by the Government of the Consulates concerned;				
		(c) the claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Governments to posts in India and are not engaged in any gainful occupation in India; and				
		(d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules,1957				
8.	Any Chapter	(i) Personal and household effects, excluding motor vehicles, imported by the official of a Deputy High Commission or an Assistant High Commission of a foreign country in India outside Delhi, other than the privileged officers mentioned in S.No.6(i) above for their personal use, on their first arrival to take up their appointments in India.	Nil	Nil	Nil	-
		(ii) One motor vehicle each imported by the officers of the Deputy High Commission in India, outside Delhi, other than those holding diplomatic status, for their personal use on their first arrival to take up appointments in India:				
		Provided that-				
		(a) the goods are imported within the time-limit fixed under the Passengers' (Non-Tourist) Baggage Rules, 1960;				
		(b) a corresponding exemption is allowed to Indian Officers of the same status by the Government of the country concerned;				

		(c) the claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Governments to posts in India and are not engaged in any gainful occupation in India; and				
		(d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules,1957				
9.	Any Chapter	(i) Personal and household effects and all articles including motor vehicles intended for personal use imported by a Trade Commissioner, Trade Representative or a Trade Agent appointed by the Government of a foreign or Commonwealth country and the members of their families;	Nil	Nil	Nil	-
		(ii) All articles, including motor vehicles, imported for the official use of the officers mentioned in item (i);				
		(iii) Samples (including advertising literature, if any) imported by the officers mentioned in item (i), if they are the produce or manufacture of the country the officer concerned represents and are intended solely for display in the office of the officer concerned;				
		(iv) Calendars, publicity posters and booklets imported by the officers mentioned in item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the officer represents:				
		Provided that-				
		(a) corresponding exemption is allowed to Indian Officers of the same status by the Government of the country concerned; and				
		(b) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules,1957				
10.	Any Chapter	Personal and household effects excluding motor vehicles, imported by the officials in the office of a Trade Commissioner, Assistant Trade Commissioner, Trade Representative or a Trade Agent mentioned in S.No. 9 for their personal use on their first arrival to take up their appointments in India:	Nil	Nil	Nil	-
		Provided that -				
		(a) the goods are imported within the time-limit fixed under the Baggage Rules made under Section 79 of the Customs Act, 1962 (52 of 1962);				
		(b) a corresponding exemption is allowed to officers of the same status by the Government which Trade Commissioner, Assistant Trade Commissioner, Trade Representatives or the Trade Agent concerned represents;				
		(c) claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Governments to posts in India and are not engaged in any gainful occupation in India; and				
		(d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules,1957				
11.	Any Chapter	All Equipments and consumable samples imported by the Inspection Team of the Organization of Prohibition of Chemical Weapons	Nil	Nil	-	(1)
12.	Any Chapter	All goods imported by Food and Agricultural Organisation of the United Nations (FAO) for execution of projects listed below, namely: -	-	Nil	-	(2)
		(i) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems;				
		(ii) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape				
13.	Any Chapter	All the equipments and consumable samples imported by the Inspection Team of the International Atomic Energy Agency	Nil	Nil	-	(3)
14.	Any Chapter	Articles of gift received from any foreign Government by a person belonging to any class of persons specified below and imported by the said person into India as part of his baggage, and articles of gift imported into India by a foreign dignitary, visiting India for any official purposes, as part of his baggage and to be gifted to persons belonging to any class of persons specified below, namely:-	Nil	Nil	-	(4)
		(1) Ministers of the Union or of a State or of a Union Territory;				
		(2) Persons holding any appointment in any public service or post in connection with the affairs of the Union or of any State, but not being persons appointed in any Corporation established by or under any law or any Corporation owned or controlled by Government				

15.	30	Medicines/drugs/vaccines supplied free by United Nations International Children's Emergency Fund (UNICEF), Red Cross or an International Organisation subject to specified conditions Explanation —For the purpose of this notification, - "International Organisation" means an International Organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply: Provided that nothing contained in this S.No. shall have effect after 31 st March 2029	Nil	Nil	-	(5)
16.	49	Commonwealth and international reply coupons and UNESCO coupons	Nil	-	-	-
17.	49	Greeting cards, diaries and calendars and corresponding number of envelopes for such greeting cards, diaries and calendars, imported by UNICEF	Nil	-	-	-

Explanation—

- (I) For the purposes of this Table III, the rate specified in column (4), column (5) or column (6) of the said Table is *ad valorem* rate, unless otherwise specified;
- (II) For the removal of doubts, -
- (a) "-" appearing in column (4) means basic customs duty leviable on the goods as per the First Schedule to the Customs Tariff Act, 1975 read with any other notifications issued under sub-section (1) of section 25 of the Customs Act, 1962, for the time being in force.
- (b) "-" appearing in column (5) means Integrated Goods and Services Tax leviable on the goods as per the Integrated Goods and Services Tax Act, 2017 read with any other notifications issued under the said Act, for the time being in force.
- (c) "-" appearing in column (6) means Compensation Cess leviable on the goods as per the Goods and Services (Compensation to States) Act, 2017 (15 of 2017) read with any other notifications issued under the said Act, for the time being in force.

ANNEXURE TO TABLE III

Condition No.	Condition
(1)	<p>(i) the importer shall produce a certificate along with duly certified list of equipments and consumable samples from the Joint Secretary or the Deputy Secretary, National Authority Chemical Weapons Convention to the effect that such equipments and samples are required for carrying out verification/ inspections as per in terms of Chemical Weapons Convention; and</p> <p>(ii) the Joint Secretary or the Deputy Secretary, National Authority Chemical Weapons Convention shall furnish an undertaking on letter head to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that such equipments shall be exported within six months of their import or within such extended period as may be allowed by the Commissioner of Customs, in this behalf and that consumable samples are required for the intended purpose and shall be accounted for.</p>
(2)	<p>The importer, at the time of clearance of the goods, produces a certificate before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction, from an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Agriculture and Farmers Welfare, verifying the following details, namely:-</p> <p>(i) the quantity and description of the goods; and</p> <p>(ii) that the said goods are intended for the purpose of use in execution of said projects</p>
(3)	<p>(i) the importer shall produce a certificate along with duly certified list of equipment and consumable samples from the Joint Secretary or the Deputy Secretary of the Department of Atomic Energy to the effect that such equipments and samples are required for carrying out verification or inspections as per terms of Application of Safeguards to Civilian Nuclear Facilities; and</p> <p>(ii) the Joint Secretary or the Deputy Secretary of the Department of Atomic Energy shall furnish an undertaking on letter head to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that such equipments shall be exported within six months of their import or within such extended period as may be allowed by the Commissioner of Customs, in this behalf and that consumable samples are required for the intended purpose and shall be accounted for.</p>
(4)	<p>If,-</p> <p>(i) A declaration is made by the concerned person or foreign dignitary, as the case may be, in accordance with the provisions of section 77 of the Customs Act, 1962 (52 of 1962); and</p> <p>(ii) (a) in the case of articles of gift received from any foreign Government by a person belonging to any class of persons specified in the entry and imported by the said person into India as part of his baggage, the said person, at the time of clearance of such articles of gift makes a declaration to the Assistant Commissioner of Customs or Deputy Commissioner of Customs that he is a person belonging to any class of persons specified in the said entry; and</p>

Condition No.	Condition
	(b) in the case of articles of gift imported into India by a foreign dignitary, visiting India for any official purpose, as part of his baggage and such articles of gift are to be gifted to persons belonging to any class of persons specified in the said entry, such foreign dignitary, at the time of clearance of such articles of gift, makes a declaration to the Assistant Commissioner of Customs or Deputy Commissioner of Customs that such articles of gift are to be gifted to persons belonging to any class of persons specified in the said entry.
(5)	If the importer at the time of import- <ol style="list-style-type: none"> furnishes a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Health and Family Welfare, Government of India, to the effect that the imported medicines or drugs or vaccines (in respect of description, quantity and technical specifications) are supplied by United Nations International Children's Emergency Fund (UNICEF), Red Cross or an international organisation and are required for Central Government/State Government sponsored immunisation programmes; and furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall be used for the above purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the above purpose, an amount equal to the difference between the duty leviable on such quantity of the imported goods but for the exemption under this notification.

TABLE IV

Sl. No.	Chapter or heading or sub-heading or tariff item	Description of goods
(1)	(2)	(3)
1.	3706 or 8523	Motion pictures, music, gaming software for use on gaming consoles printed or recorded on media: Provided that nothing contained in this notification shall apply to motion pictures, music or gaming software imported in a pre-packaged form for retail sale: Provided further that nothing contained in this notification shall have effect after the 31 st March, 2026

2. This notification shall come into force on the 1st day of November, 2025.

Exemption from Social Welfare Surcharge on Import of specified goods

Ntfn II dated 02.02.2018

As amended by Ntfn 41/2018-Cus. dated 06.04.2018; 39/2019-Cus. dated 30.12.2019; 09/2020-Cus. dated 02.02.2020; 14/2021-Cus. dated 01.02.2021; 58/2021-Cus. dated 29.12.2021 (w.e.f. 01.01.2022); 03/2022-Cus. dated 01.02.2022; 24/2022-Cus. dated 30.04.2022; 04/2023-Cus. dated 01.02.2023; 04/2024-Cus. dated 22.01.2024; 20/2024-Cus. dated 15.03.2024; 07/2025-Cus. dated 01.02.2025 (w.e.f. 02.02.2025); 16/2025-Cus. dated 07.03.2025 (w.e.f. 08.03.2025); 20/2025-Cus. dated 27.03.2025 (w.e.f. 01.04.2025); 44/2025-Cus. dated 24.10.2025 (w.e.f. 01.11.2025);

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 110 of Finance Act, 2018 (13 of 2018), 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 (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from the whole of the Social Welfare Surcharge leviable thereon under the said section of the said Finance Act.

Provided that in case of goods specified at Sl. Nos. 7, 8, 52, 54, 55, 56 and 59 of the said Table, the exemption under this notification shall be subject to condition, if any, specified under the respective exemption notifications mentioned therein.

TABLE

S. No.	Description of goods
(1)	(2)
1.	All goods falling under the following headings or sub-headings or tariff items – 0207 13 00, 0207 14 00, 0402 21 00, 0402 10, 0404 10 10, 0405 10 00, 0405 90, 0406 90 00, 0601, 0602, 0703 20 00, 0713 10, 0713 20 20, 0802 11 00, 0802 12 00, 0802 31 00, 0802 32 00, 0802 91 00, 0802 92 00, 0802 99 00 (other than Pecan nuts), 0805 40 00, 0806 20, 0808 10 00, 0809 40 00, 0813 20 00, 0901 11, 0901 90 10, 1001 11 00, 1001 91 00, 1001 99 20, 1005 90, 1006, 1502, 1509 90, 1510 90, 1515 30 90, 1704 10 00, 1901 10, 2009 11 00, 2009 12 00, 2009 19 00, 2204, 2205, 2206 00 00, 2207 10, 2208, 2510 20, 2515 11 00, 2515 12 10, 2515 12 20, 2515 12 90, 2516 11 00, 2516 12 00, 3102 21 00, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 40 00, 3105 51, 3105 59 00, 3105 60 00, 3105 90, 3406, 3818, 4011 30 00, 5105 29 10, 5111, 5112, 5113, 5208 39, 5208 41, 5208 42, 5208 49, 5208 51, 5208 52, 5208 59, 5209 31, 5209 32, 5209 39, 5209 41, 5209 42 00, 5209 43, 5209 49, 5209 51, 5209 52, 5209 59, 5210 39, 5210 41, 5210 49, 5210 51, 5210 59, 5211 31, 5211 32, 5211 39, 5211 41, 5211 42 00, 5211 43, 5211 49, 5211 51, 5211 52, 5211 59, 5212 15 00, 5212 24 00, 5212 25 00, 5407 10, 5407 41, 5407 42, 5407 43 00, 5407 44, 5407 51, 5407 52, 5407 53 00, 5407 54, 5407 61, 5407 69 00, 5407 71, 5407 72 00, 5407 73 00, 5407 74 00, 5407 81, 5407 82, 5407 83 00, 5407 84, 5407 91, 5407 92 00, 5407 93 00, 5407 94 00, 5408 22, 5408 23 00, 5408 24, 5408 31, 5408 32, 5408 33 00, 5408 34, 5511 10 00, 5511 20 00, 5511 30, 5512 19, 5512 29, 5512 99, 5513 21 00, 5513 23 00, 5513 29 00, 5513 31 00, 5513 39 00, 5513 41 00, 5513 49 00, 5514 21 00, 5514 22 00, 5514 23 00, 5514 29 00, 5514 30, 5514 41 00, 5514 42 00, 5514 43 00, 5514 49 00, 5515, 5516 12 00, 5516 13 00, 5516 14, 5516 22 00, 5516 23 00, 5516 24 00, 5516 43 00, 5516 44 00, 5516 93 00, 5516 94 00, 5702 32, 5702 42, 5702 92,

(1)	(2)
	5703 21, 5703 29, 5703 31, 5703 39, 5704 20, 5704 90, 5801, 5802 10 20, 5802 10 30, 5802 10 40, 5802 10 50, 5802 10 60, 5802 10 90, 5804, 5810 10 00, 5802 30 00, 6104 41 00, 6104 43 00, 6104 44 00, 6104 49, 6104 51 00, 6104 52 00, 6104 53 00, 6104 59, 6105, 6106, 6107 11 00, 6107 12, 6108 21 00, 6108 22, 6108 91 00, 6108 92, 6109, 6110, 6201 20, 6202 20, 6203 22 00, 6203 23 00, 6203 29, 6203 41 00, 6203 42, 6204 41, 6204 42, 6204 43, 6204 44 10, 6204 44 90, 6204 49, 6204 51 00, 6204 61, 6204 62, 6205, 6206 20 00, 6206 30, 6206 40 00, 6207 11 00, 6207 19, 6207 99 (other than goods of man-made fibres), 6208 11 00, 6208 19, 6208 91, 6208 92, 6210 20, 6210 30, 6210 40, 6210 50 00, 6211 32 00, 6211 33 00, 6211 42, 6211 43 10, 6211 43 90, 6212, 6214 10, 6214 20, 6214 90, 6215, 6301 20 00, 6302 21 00, 6302 31 00, 6401, 6402, 6403, 6404, 6405, 6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90, 6802 91 00, 6802 92 00, 7106, 7108, 7117, 8702, 8704, 8712 00 10, 8903, 9401, 9403, 9404, 9405, 9503 00 91
2.	Carpets and other textile floor coverings, woven, not tufted or flocked, of man-made textile material falling under sub-heading 5702 50.
3.	Men's or boy's overcoats, car coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103, of wool or fine animal hair, falling under tariff item 6101 90 90.
4.	Upholstery fabrics falling under the following headings or sub-headings- 5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, 5211 49, 5407 61, 5516 22 00, 5516 23 00, 5802 30 00. Explanation —"Upholstery fabrics" means material used on furniture or used to cover walls, as curtains or wall hangings and includes fabric coverings and treatments in automobiles, airplanes or railroad passenger cars.
5.	Dairy spread with milk fat content at least 75% but less than 80%, by weight, falling under tariff item 0405 20 00.
5A.	Lentils (Mosur) covered under 0713 40 00
6.	Areca nut falling under sub-heading 0802 80.
7.	All goods falling under sub-heading 2106 90 other than goods covered under S. No. 67 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025
8.	Omitted.
8A.	All goods covered under Sl. No. 13AB of the Table in the notification No. 11/2021- Customs dated 1st February, 2021, published in the Gazette of India vide number G.S.R. 69(E) dated the 1st February, 2021.
8B.	All goods falling under tariff item 8541 42 00, 8541 43 00 or 8541 49 00 other than goods on which exemption from basic customs duty is claimed and allowed under the following namely: - (i) Sl. nos. 69, 70, 71 and 72 of the TABLE II of notification No. 45/2025- Customs, dated the 24th October, 2025; (ii) notification No. 24/2005- Customs, dated the 1st March, 2005, published in the Gazette of India vide number G. S. R. 122(E), dated the 1st March, 2005.
8C.	All goods falling under heading 8711 other than those covered under Sl. Nos. 328 and 329 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025
8D.	All goods falling under tariff item 9028 30 10 other than goods covered under S.No. 389 of the TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025
8E.	All goods falling under tariff item 9802 00 00 other than goods covered under S.No. 400 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025
8F.	All goods falling under chapter 98 and covered under Sl. No. 15D of the notification No. 11/2021-Customs, dated the 2nd February, 2021 published in the Gazette of India vide number G.S.R. 69(E), dated the 2nd February, 2021.
8G.	All goods falling under heading 9803.
8H.	All goods falling under heading 9804 other than goods covered under S. No. 404 of the TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025
9. to 53	Omitted.
54.	All goods falling under heading 7110, under column (3), other than - (A) Rhodium; (B) goods covered under S. No. 233 and item(a) in column (3) against S. No. 232 of the Table I of notification No. 45/2025-Customs, dated the 24 th October, 2025.
54A.	Spent catalyst and ash containing precious metals, falling under heading 7112, covered under S. No. 201 of TABLE I of notification No. 45/2025- Customs, dated the 24th October, 2025
55.	All goods falling under heading 7113
56.	All goods falling under heading 7114
56A.	Coins of precious metals, falling under heading 7118.

(1)	(2)
56B.	All goods covered under S. Nos. 194 and 195 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025
56C.	All goods falling under headings 9018, 9019, 9020, 9021 or 9022 other than goods on which exemption is claimed and allowed under notification No. 8/2020-Customs, dated the 2nd February, 2020, published in the Gazette of India vide number G.S.R. 68(E), dated the 2nd February, 2020.
57.	All goods falling under heading 8703 other than those covered under column (3), sub-item (a), of item (i) of S. Nos. 317 and 318 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025
58.	All goods covered under S. No. 344 of TABLE I of notification No. 45/2025- Customs, dated 24th October, 2025
59.	All goods falling under heading 9503 other than the goods covered under S. No. 396 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025

Exemption to Health Cess on specified Imported Medical Devices

Ntn 08 dated 02.02.2020

As amended by Ntn 19/2020-Cus. dated 09.04.2020; 06/2021-Cus. dated 01.02.2021; 22/2021-Cus. dated 31.03.2021; 15/2022-Cus. dated 01.02.2022; 18/2023-Cus. dated 29.03.2023 (w.e.f. 01.04.2023); 35/2024-Cus. dated 23.07.2024 (w.e.f. 24.07.2024); 44/2025-Cus. dated 24.10.2025 (w.e.f. 01.11.2025):

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 141 of Finance Act, 2020 (12 of 2020) the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from the whole of the Health Cess leviable thereon under the said section of the said Finance Act.

Provided that in case of goods specified in the said Table, the exemption under this notification shall be subject to the condition, if any, specified under the respective exemption notifications mentioned therein.

TABLE

Sl. No.	Description of goods
(1)	(2)
1.	All goods falling under heading 9022, other than those for medical, surgical, dental or veterinary uses.
1A.	Surgical needles falling under tariff item 9018 32 10 for use in manufacture of surgical sutures falling under tariff item 3006 10 10.
2.	All goods on which exemption is claimed and allowed under the following notifications, namely: - (i) Notification No. 74/2005-Customs, dated the 22nd July, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 499(E), dated the 22nd July, 2005; (ii) Notification No.10/2008-Customs, dated the 15th January, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 33(E), dated the 15th January, 2008; (iii) Notification No. 152/2009-Customs, dated the 31st December, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 943(E), dated the 31st December, 2009; (iv) Notification No. 46/2011-Customs, dated the 1st June, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 423(E), dated the 1st June, 2011; (v) Notification No. 53/2011-Customs, dated the 1st July, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 499(E), dated the 1st July, 2011; and (vi) Notification No. 69/2011-Customs, dated the 29th July, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 593(E), dated the 29th July, 2011. (vii) Notification No. 84/97-Customs, dated the 11th November, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 645(E), dated the 11th November, 1997; (viii) Sl. Nos. 3,4,5,6,7,8,9 and 10 of TABLE III of notification No. 45/2025-Customs, dated 24th October, 2025 (ix) Notification No. 52/2003-Customs, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 274(E), dated the 31st March, 2003.
3.	All goods covered under S. Nos. 363, 364, 374, 375, 377, 378, 380, 381, 385, 386, 387 and 388 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025
4.	The following goods for use in the manufacture of X-ray machines (heading 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);

(1)	(2)
	(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)
	(h) Medical Grade Monitor (8528 59 00);
	(i) Flat Panel Detector, including Scintillators (9022 90 90);
	(j) X-ray Tube (9022 30 00);
	Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.

Exemption from Agriculture Infrastructure and Development Cess for certain goods

Ntfn II dated 01.02.2021

As amended by Corrigendum F. No. 334/02/2021-TRU dated 05.02.2021; 18/2021-Cus. dated 17.03.2021; 26/2021-Cus. dated 08.04.2021; 38/2021-Cus. dated 26.07.2021; 42/2021-Cus. dated 10.09.2021; 27/2022-Cus. dated 21.05.2022; Corrigendum F. No. 354/12/2022-TRU dated 08.06.2022; 53/2022-Cus. dated 03.10.2022; 60/2022-Cus. dated 18.11.2022; 03/2023-Cus. dated 01.02.2023; 36/2023-Cus. dated 29.04.2023; 42/2023-Cus. dated 30.06.2023; 45/2023-Cus. dated 01.07.2023; 51/2023-Cus. dated 31.08.2023; 05/2024-Cus. dated 22.01.2024; 11/2024-Cus. dated 19.02.2024; 32/2024-Cus. dated 23.07.2024 (w.e.f. 24.07.2024); 43/2024-Cus. dated 13.09.2024 (w.e.f. 14.09.2024); 06/2025-Cus. dated 01.02.2025 (w.e.f. 02.02.2025); 14/2025-Cus. dated 13.02.2025; 16/2025-Cus. dated 07.03.2025 (w.e.f. 08.03.2025); 20/2025-Cus. dated 27.03.2025 (w.e.f. 01.04.2025); 44/2025-Cus. dated 24.10.2025 (w.e.f. 01.11.2025):

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in column (2) of the said Table, from so much of the Agriculture Infrastructure and Development Cess leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in column (4) of the said Table.

TABLE

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	0713 10	All goods	40%
2.	0713 20 10	All goods	30%
3.	0713 20 20	All goods	[Nil]
4.	0713 20 90	Chick Peas (Garbanzos)	50%
5.	0713 40 00	Lentil (Masur)	[5%]
6.	0808 10 00	All goods	35%
7.	1511 10 00	Crude Palm Oil	5%
8.	1507 10 00, 1512 11 10	All goods	5%
9.	2204, 2205, 2206, 2208 (other than tariff item 2208 30 11 and 2208 30 91)	All goods (other than bourbon whiskey)	100%
9A.	2515 11 00, 2515 12	All goods	20%
9B.	2516 11 00, 2516 12 00	All goods	20%
9C.	2208 30 11, 2208 30 91	Bourbon whiskey	50%
10.	2701, 2702, 2703	All goods	Nil
10A.	Omitted.		
10AA.	27111200 27111300	Liquified Propane Liquified Butane	Nil
10B.	27111910, 27111920, 27111990	All goods	Nil
11.	3102 10 10, 3102 10 90, 3102 30 00	All goods	5%
12.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	5%
13.	3105 30 00	Diammonium phosphate, for use as manure or for the production of complex fertilisers	5%

(1)	(2)	(3)	(4)
13A.	4011 30 00	All goods covered under S. No. 157 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025	0.5%
13AA.	3406	Candles, tapers and the like	7.5%
13AB.	3920, 3921	Poly vinyl chloride (PVC) Flex Films Explanation —For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets.	7.5%
14.	5201 (other than 5201 00 25)	All goods (Other than goods of staple length exceeding 32.0 mm)	5%
14A.	6401, 6402, 6403, 6404 or 6405	All goods	18.5%
14B.	6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90, 6802 91 00 or 6802 92 00	Marble slab	20%
15.	Omitted.		
15A.	7110	Goods, other than the following: - (a) Platinum and Palladium for use in the manufacture of: - (i) all goods, including Noble Metal Compounds and Noble Metal Solutions, falling under heading 2843; (ii) all goods falling under sub-heading 3815 12; (iii) catalytic convertors falling under tariff item 8421 32 00; Provided that, the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022; (b) Rhodium	1.4%
15B.	71	The following goods, namely: - (a) Silver dore bar, having silver content not exceeding 95% (b) Gold dore bar, having gold content not exceeding 95% Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022: Provided further that (a) the goods are directly shipped from the country in which they were produced and each bar has a weight of 5 kg. or above; (b) the goods are imported in accordance with the packing list issued by the mining company by whom they were produced; (c) the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, an assay certificate issued by the mining company or the laboratory attached to it, giving detailed precious metal content in the dore bar; (d) the gold dore bars are imported by the actual user for the purpose of refining and manufacture of standard gold bars of purity 99.5% and above; and (e) the silver dore bars are imported by the actual user for the purpose of refining and manufacture of silver bars of purity 99.9% and above.	0.35%
15C.	71 (except 7106, 7108)	All goods covered under S. Nos. 194 and 195 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025	0.35%
15D.	7106, 7108, 98	The following goods (other than those mentioned at Sl. Nos. 15B and 15C), namely: - (a) Silver (b) Gold	1%
15E.	7112	Spent catalyst or ash containing precious metals	0.35%
15F.	7113	(i) Gold findings; (ii) Silver findings; (iii) Platinum findings. Explanation —For the purposes of this entry, gold, silver or platinum findings mean a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewellery in place.	1% 1% 1.4%
15G.	7118	Coins of precious metals	1%

(1)	(2)	(3)	(4)
16AA.	8541 42 00	All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 38A of the notification No. 24/2005- Customs, dated the 1st March, 2005, published in the Gazette of India vide number G.S.R. 122(E), dated the 1st March, 2005	7.5%
16AB.	8541 43 00	All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 38A of the notification No. 24/2005- Customs, dated the 1st March, 2005, published in the Gazette of India vide number G.S.R. 122(E), dated the 1st March, 2005	20%
16AC.	8541 49 00	All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 23 of the notification No. 24/2005- Customs, dated the 1st March, 2005, published in the Gazette of India vide number G.S.R. 122(E), dated the 1st March, 2005	20%
16AD.	8702, 8704	All goods other than goods covered under column (3), sub-items (a) and (b) of item (i) of S. Nos. 315 and 316 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025	20%
16AE.	8702, 8704	All goods covered under column (3), subitem (b) of item (1) of S. Nos. 315 and 316 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025	5%
16AF.	8703	All goods other than goods covered under S. Nos. 317 and 318 of the TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025	67.5%
16AG.	8703	All goods covered under column (3), sub-item (a) of item (ii) of S. Nos. 317 and 318 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025	40%
16AH.	8711	All goods other than goods covered under S. Nos. 328 and 329 of the TABLE I in notification No. 45/2025- Customs, dated 24th October, 2025	40%
16AI.	871200 10	All goods	15%
16.	Omitted.		
16A.	8802 20 00, 8802 30 00, 8802 40 00	All goods covered under S. Nos. 344 of TABLE I in notification No. 45/2025- Customs, dated 24th October, 2025	0.5%
16B.	8903	All goods	7.5%
16C.	9028 30 10	All goods other than goods covered under S.No. 389 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025	7.5%
16D.	9401, 9403, 9404, 9405	All goods	5%
16E.	9503 00 91	All goods covered under S. No. 396 of TABLE I in notification No. 45/2025- Customs, dated 24th October, 2025	7.5%
16F.	9503 00 91	All goods other than goods covered under S. No. 396 of TABLE I in notification No. 45/2025- Customs, dated 24th October, 2025	20%
16G.	9802 00 00	All goods other than goods covered under S. No. 400 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025	70%
17.	Any Chapter	All goods other than goods mentioned against serial numbers 1 to 16G above.	Nil
17A.	Any Chapter	All goods imported under Sl. Nos. 9A, 9B, 13AA, 13AB, 14A, 14B, 15F, 16AA, 16AB, 16AC, 16AD, 16AE, 16AF, 16AG, 16AH, 16AI, 16B, 16C, 16D, 16E, 16F or 16G, on which exemption from basic customs duty is claimed and allowed under the following notifications published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), below:- i. notification No. 28/1995-customs, dated the 16th March, 1995 vide number G.S.R. 157(E), dated the 16th March, 1995; ii. notification No. 85/1998-Customs, dated the 05th November, 1998 vide number G.S.R. 656(E), dated the 05th November, 1998; iii. notification No. 4/1999 -Customs, dated the 08th January, 1999 vide number G.S.R. 11(E), dated the 08th January, 1999; iv. notification No. 76/2003-Customs, dated the 13th May, 2003 vide number G.S.R. 394(E), dated the 13th May, 2003; v. notification No. 85/2004-Customs, dated 31st August, 2004 vide number G.S.R. 560(E), dated the 31st August, 2004; vi. notification No. 73/2005-Customs, dated the 22nd July, 2005 vide number G.S.R. 498(E), dated the 22nd July, 2005;	Nil

(1)	(2)	(3)	(4)
		vii. notification No. 75/2005-Customs, dated the 22nd July, 2005 vide number G.S.R. 500(E), dated the 22nd July, 2005;	
		viii. notification No. 151/2009-Customs, dated the 31st December, 2009 vide number G.S.R. 944(E), dated the 31st December, 2009;	
		ix. notification No. 68/2012-Customs, dated the 31st December, 2012 vide number G.S.R. 953(E), dated the 31st December, 2012;	
		x. notification No. 25/2021-Customs, dated the 31st March, 2021 vide number G.S.R. 241(E), dated the 31st March, 2021;	
		xi. notification No. 62/2022-Customs, dated the 26th December, 2022 vide number G.S.R. 904(E), dated the 26th December, 2022;	
18.	Any Chapter	All goods on which exemption from basic customs duty is claimed and allowed under the advance authorisation.	Nil
19.	Any Chapter	All goods on which exemption from basic customs duty is claimed and allowed under the notifications, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), mentioned in the ANNEXURE.	Nil
20.	Any Chapter	All goods covered under-, (i) S.Nos. 105, 181, 409, 410, 411, 412, 413, 414, 415, 416, 417,418,419, 420, 421, 422, 423, 424, 425, 426, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439 and 440 of TABLE I, (ii) S.Nos. 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 69, 70, 71 and 72 of TABLE II, (iii) S.Nos.1,2,3,4,5,6,7,8,9,10,11 and 14 of TABLE III, (iv) S.No 1 of TABLE IV, on which exemption from basic customs duty is claimed and allowed under notification No. 45/2025-Customs, dated the October 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)	NIL

ANNEXURE

S. No.	Details of Notifications
(1)	(2)
1.	Notification No. 74/2005-Customs, dated the 22nd July, 2005 vide number G.S.R.499(E), dated the 22nd July, 2005.
2.	Notification No. 10/2008-Customs, dated the 15th January, 2008 vide number G.S.R.33(E), dated the 15th January, 2008.
3.	Notification No. 152/2009-Customs, dated the 31st December, 2009 vide number G.S.R. 943(E), dated the 31st December, 2009.
4.	Notification No. 46/2011-Customs, dated the 1st June, 2011 vide number G.S.R.423(E), dated the 1st June, 2011.
5.	Notification No. 53/2011-Customs, dated the 1st July, 2011 vide number G.S.R.499(E), dated the 1st July, 2011.
6.	Notification No. 69/2011-Customs, dated the 29th July, 2011 vide number G.S.R.593(E), dated the 29th July, 2011.
7.	Notification No. 52/2003-Customs, dated the 31st March, 2003 vide number G.S.R.274(E), dated the 31st March, 2003.
8.	Omitted
9.	Notification No. 99/2011-Customs, dated the 9th November, 2011 vide number G.S.R.801(E), dated the 9th November, 2011.
10.	Notification No. 56/2000-Customs, dated the 5th May, 2000 vide number G.S.R. 399 (E), dated the 5th May, 2000.
11.	Notification No. 57/2000-Customs, dated the 8th May, 2000 vide number G.S.R. 413 (E), dated the 8th May, 2000.
12.	Notification No. 33/1935-Customs, dated the 22nd June,1935
13.	Notification No. 174/1966-Customs, dated the 24th September, 1966 vide number G.S.R.1476(E), dated the 24th 1966
14.	Omitted
15.	Notification No. 84/1971-Customs, dated the 11th September, 1971 vide number G.S.R.1334(E), dated the 11th September, 1971
16.	Notification No. 46/1974-Customs, dated the 25th May, 1974 vide number G.S.R.503(E), dated the 25th May, 1974
17.	Notification No. 296/1976-Customs, dated the 02nd August,1976 vide number G.S.R.665(E), dated the 22nd June,1935
18.	Notification No. 241/1982-Customs, dated the 04th November, 1982 vide number G.S.R.661(E), dated the 04th November, 1982
19.	Omitted
20.	Omitted
21.	Notification No. 157/1990-Customs, dated the 28th March, 1990 vide number G.S.R.405(E), dated the 28th March, 1990
22.	Notification No. 160/92-Customs, dated the 20th April, 1992 vide number G.S.R.423(E), dated the 20th April, 1992

(1)	(2)
23.	Notification No. 203/92-Customs, dated the 19th May, 1992 vide number G.S.R.536(E), dated the 19th May, 1992
24.	Notification No. 204/92-Customs, dated the 19th May, 1992 vide number G.S.R.537(E), dated the 19th May, 1992
25.	Notification No. 299/92-Customs, dated the 30th November, 1992 vide number G.S.R.900(E), dated the 30th November, 1992
26.	Notification No. 307/92-Customs, dated the 28th December, 1992 vide number G.S.R.946(E), dated the 28th December, 1992
27.	Notification No. 101/93-Customs, dated the 16th March, 1993 vide number G.S.R.284(E), dated the 16th March, 1993
28.	Notification No. 104/93-Customs, dated the 16th March, 1993 vide number G.S.R.287(E), dated the 16th March, 1993
29.	Notification No. 122/1993-Customs, dated the 14th May, 1993 vide number G.S.R.417(E), dated the 14th May, 1993
30.	Notification No. 153/93-Customs, dated the 13th August, 1993 vide number G.S.R. 554(E), dated the 13th August, 1993
31.	Notification No. 05/1994-Customs, dated the 18th January, 1994 vide number G.S.R.28(E), dated the 18th January, 1994
32.	Omitted
33.	Notification No. 128/1994-Customs, dated the 10th June, 1994 vide number G.S.R.506(E), dated the 10th June, 1994
34.	Notification No. 134/1994-Customs, dated the 22nd June, 1994 vide number G.S.R.525(E), dated the 22nd June, 1994
35.	Omitted
36.	Omitted
37.	Omitted
38.	Notification No. 153/1994-Customs, dated the 13th July, 1994 vide number G.S.R.582(E), dated the 13th July, 1994
39.	Omitted
40.	Notification No. 79/1995-Customs, dated the 31st March, 1995 vide number G.S.R.308(E), dated the 31st March, 1995
41.	Notification No. 80/1995-Customs, dated the 31st March, 1995 vide number G.S.R.309(E), dated the 31st March, 1995
42.	Notification No. 104/95-Customs, dated the 30th May, 1995 vide number G.S.R.458(E), dated the 30th May, 1995
43.	Notification No. 106/95-Customs, dated the 02nd June, 1995 vide number G.S.R.475(E), dated the 02nd June, 1995
44.	Notification No. 107/95-Customs, dated the 02nd June, 1995 vide number G.S.R.476(E), dated the 02nd June, 1995
45.	Notification No. 110/95-Customs, dated the 05th June, 1995 vide number G.S.R.480(E), dated the 05th June, 1995
46.	Notification No. 111/95-Customs, dated the 05th June, 1995 vide number G.S.R.481(E), dated the 05th June, 1995
47.	Notification No. 130/95-Customs, dated the 28th August, 1995 vide number G.S.R.598(E), dated the 28th August, 1995
48.	Notification No. 148/95-Customs, dated the 19th September, 1995 vide number G.S.R.657(E), dated the 19th September, 1995
49.	Notification No. 149/95-Customs, dated the 19th September, 1995 vide number G.S.R.658(E), dated the 19th September, 1995
50.	Notification No. 158/1995-Customs, dated the 14th November, 1995 vide number G.S.R.744(E), dated the 14th November, 1995
51.	Omitted
52.	Notification No. 43/1996-Customs, dated the 23rd July, 1996 vide number G.S.R.295(E), dated the 23rd July, 1996
53.	Omitted
54.	Omitted
55.	Notification No. 28/1997-Customs, dated the 01st April, 1997 vide number G.S.R.184(E), dated the 01st April, 1997
56.	Notification No. 29/97-Customs, dated the 01st April, 1997 vide number G.S.R.185(E), dated the 01st April, 1997
57.	Notification No. 30/97-Customs, dated the 01st April, 1997 vide number G.S.R.186(E), dated the 01st April, 1997
58.	Notification No. 31/97-Customs, dated the 01st April, 1997 vide number G.S.R.187(E), dated the 01st April, 1997
59.	Notification No. 32/1997-Customs, dated the 01st April, 1997 vide number G.S.R.188(E), dated the 01st April, 1997
60.	Notification No. 34/97-Customs, dated the 07th April, 1997 vide number G.S.R.197(E), dated the 07th April, 1997
61.	Notification No. 36/97-Customs, dated the 11th April, 1997 vide number G.S.R.216(E), dated the 11th April, 1997
62.	Notification No. 84/1997-Customs, dated the 11th November, 1997 vide number G.S.R.645(E), dated the 11th November, 1997
63.	Omitted
64.	Notification No. 77/1998-Customs, dated the 16th October, 1998 vide number G.S.R.623(E), dated the 16th October, 1998
65.	Notification No. 25/1999-Customs, dated the 28th February, 1999 vide number G.S.R.161(E), dated the 28th February, 1999
66.	Notification No. 41/1999-Customs, dated the 28th April, 1999 vide number G.S.R.289(E), dated the 28th April, 1999
67.	Notification No. 42/1999-Customs, dated the 28th April, 1999 vide number G.S.R.290(E), dated the 28th April, 1999
68.	Notification No. 48/1999-Customs, dated the 29th April, 1999 vide number G.S.R.299(E), dated the 29th April, 1999
69.	Notification No. 48/2000-Customs, dated the 25th April, 2000 vide number G.S.R.349(E), dated the 25th April, 2000
70.	Notification No. 49/2000-Customs, dated the 27th April, 2000 vide number G.S.R.365(E), dated the 27th April, 2000
71.	Notification No. 50/2000-Customs, dated the 27th April, 2000 vide number G.S.R.366(E), dated the 27th April, 2000
72.	Notification No. 51/2000-Customs, dated the 27th April, 2000 vide number G.S.R.367(E), dated the 27th April, 2000

(1)	(2)
73.	Notification No. 56/2000-Customs, dated the 5th May, 2000 vide number G.S.R.399(E), dated the 5th May, 2000
74.	Notification No. 57/2000-Customs, dated the 8th May, 2000 vide number G.S.R.413(E), dated the 8th May, 2000
75.	Notification No. 25/2002-Customs, dated the 01st March, 2002 vide number G.S.R.122(E), dated the 01st March, 2002
76.	Notification No. 43/2002-Customs, dated the 19th April, 2002 vide number G.S.R.292(E), dated the 19th April, 2002
77.	Notification No. 44/2002-Customs, dated the 19th April, 2002 vide number G.S.R.293(E), dated the 19th April, 2002
78.	Notification No. 45/2002-Customs, dated the 22nd April, 2002 vide number G.S.R.298(E), dated the 22nd April, 2002
79.	Notification No. 46/2002-Customs, dated the 22nd April, 2002 vide number G.S.R.299(E), dated the 22nd April, 2002
80.	Notification No. 47/2002-Customs, dated the 22nd April, 2002 vide number G.S.R.300(E), dated the 22nd April, 2002
81.	Notification No. 60/2002-Customs, dated the 07th June, 2002 vide number G.S.R.416(E), dated the 07th June, 2002
82.	Notification No. 52/2003-Customs, dated the 31st March, 2003 vide number G.S.R.274(E), dated the 31st March, 2003
83.	Notification No. 53/2003-Customs, dated the 01st April, 2003 vide number G.S.R.277(E), dated the 01st April, 2003
84.	Notification No. 54/2003-Customs, dated the 01st April, 2003 vide number G.S.R.278(E), dated the 01st April, 2003
85.	Notification No. 55/2003-Customs, dated the 1st April, 2003 vide number G.S.R.279(E), dated the 1st April, 2003
86.	Notification No. 56/2003-Customs, dated the 1st April, 2003 vide number G.S.R.280(E), dated the 1st April, 2003
87.	Omitted
88.	Notification No. 90/2004-Customs, dated the 10th September, 2004 vide number G.S.R.603(E), dated the 10th September, 2004
89.	Notification No. 91/2004-Customs, dated the 10th September, 2004 vide number G.S.R.604(E), dated the 10th September, 2004
90.	Notification No. 92/2004-Customs, dated the 10th September, 2004 vide number G.S.R.605(E), dated the 10th September, 2004
91.	Notification No. 93/2004-Customs, dated the 10th September, 2004 vide number G.S.R.606(E), dated the 10th September, 2004
92.	Notification No. 94/2004-Customs, dated the 10th September, 2004 vide number G.S.R.607(E), dated the 10th September, 2004
93.	Notification No. 97/2004-Customs, dated the 17th September, 2004 vide number G.S.R.620(E), dated the 17th September, 2004
94.	Notification No. 24/2005-Customs, dated the 01st March, 2005 vide number G.S.R.122(E), dated the 01st March, 2005
95.	Notification No. 25/2005-Customs, dated the 01st March, 2005 vide number G.S.R.123(E), dated the 01st March, 2005
96.	Notification No. 32/2005-Customs, dated the 08th April, 2005 vide number G.S.R.222(E), dated the 08th April, 2005
97.	Notification No. 41/2005-Customs, dated the 09th May, 2005 vide number G.S.R.282(E), dated the 09th May, 2005
98.	Omitted
99.	Notification No. 89/2005-Customs, dated the 04th October, 2005 vide number G.S.R.324(E), dated the 04th October, 2005
100.	Notification No. 40/2006-Customs, dated the 01st May, 2006 vide number G.S.R.260(E), dated the 01st May, 2006
101.	Notification No. 73/2006-Customs, dated the 10th July, 2006 vide number G.S.R.408(E), dated the 10th July, 2006
102.	Notification No. 90/2006-Customs, dated the 01st September, 2006 vide number G.S.R.528(E), dated the 01st September, 2006
103.	Notification No. 91/2006-Customs, dated the 01st September, 2006 vide number G.S.R.529(E), dated the 01st September, 2006
104.	Notification No. 53/2008-Customs, dated the 23rd April, 2008 vide number G.S.R.302(E), dated the 23rd April, 2008
105.	Notification No. 64/2008-Customs, dated the 09th May, 2008 vide number G.S.R.349(E), dated the 09th May, 2008
106.	Notification No. 136/2008-Customs, dated the 24th December, 2008 vide number G.S.R.878(E), dated the 24th December, 2008
107.	Notification No. 14/2009-Customs, dated the 19th February, 2009 vide number G.S.R.103(E), dated the 19th February, 2009
108.	Notification No. 90/2009-Customs, dated the 07th September, 2009 vide number G.S.R.644(E), dated the 07th September, 2009
109.	Notification No. 91/2009-Customs, dated the 11th September, 2009 vide number G.S.R.657(E), dated the 11th September, 2009
110.	Notification No. 92/2009-Customs, dated the 11th September, 2009 vide number G.S.R.658(E), dated the 11th September, 2009
111.	Notification No. 93/2009-Customs, dated the 11th September, 2009 vide number G.S.R.659(E), dated the 11th September, 2009
112.	Notification No. 94/2009-Customs, dated the 11th September, 2009 vide number G.S.R.660(E), dated the 11th September, 2009
113.	Notification No. 95/2009-Customs, dated the 11th September, 2009 vide number G.S.R.661(E), dated the 11th September, 2009
114.	Notification No. 96/2009-Customs, dated the 11th September, 2009 vide number G.S.R.662(E), dated the 11th September, 2009
115.	Notification No. 97/2009-Customs, dated the 11th September, 2009 vide number G.S.R.663(E), dated the 11th September, 2009
116.	Notification No. 98/2009-Customs, dated the 11th September, 2009 vide number G.S.R.664(E), dated the 11th September, 2009
117.	Notification No. 99/2009-Customs, dated the 11th September, 2009 vide number G.S.R.665(E), dated the 11th September, 2009
118.	Notification No. 100/2009-Customs, dated the 11th September, 2009 vide number G.S.R.666(E), dated the 11th September, 2009
119.	Notification No. 101/2009-Customs, dated the 11th September, 2009 vide number G.S.R.667(E), dated the 11th September, 2009
120.	Notification No. 102/2009-Customs, dated the 11th September, 2009 vide number G.S.R.668(E), dated the 11th September, 2009
121.	Notification No. 103/2009-Customs, dated the 11th September, 2009 vide number G.S.R.669(E), dated the 11th September, 2009
122.	Notification No. 104/2009-Customs, dated the 11th September, 2009 vide number G.S.R.670(E), dated the 11th September, 2009

(1)	(2)
123.	Notification No. 112/2009-Customs, dated the 29th September, 2009 vide number G.S.R.710(E), dated the 29th September, 2009
124.	Omitted
125.	Notification No. 26/2011-Customs, dated the 01st March, 2011 vide number G.S.R.152(E), dated the 01st March, 2011
126.	Notification No. 09/2012-Customs, dated the 09th March, 2012 vide number G.S.R.129(E), dated the 09th March, 2012
127.	Notification No. 05/2013-Customs, dated the 18th February, 2013 vide number G.S.R.99(E), dated the 18th February, 2013
128.	Notification No. 6/2013-Customs, dated the 18th February, 2013 vide number G.S.R.100(E), dated the 18th February, 2013
129.	Notification No. 22/2013-Customs, dated the 18th April, 2013 vide number G.S.R.248(E), dated the 18th April, 2013
130.	Notification No. 23/2013-Customs, dated the 18th April, 2013 vide number G.S.R.249(E), dated the 18th April, 2013
131.	Notification No. 01/2014-Customs, dated the 17th January, 2014 vide number G.S.R.28(E), dated the 17th January, 2014
132.	Notification No. 10/2014-Customs, dated the 12th May, 2014 vide number G.S.R.335(E), dated the 12th May, 2014
133.	Notification No. 16/2015-Customs, dated the 01st April, 2015 vide number G.S.R.252(E), dated the 01st April, 2015
134.	Notification No. 17/2015-Customs, dated the 01st April, 2015 vide number G.S.R.253(E), dated the 01st April, 2015
135.	Notification No. 18/2015-Customs, dated the 01st April, 2015 vide number G.S.R.254(E), dated the 01st April, 2015
136.	Notification No. 19/2015-Customs, dated the 01st April, 2015 vide number G.S.R.255(E), dated the 01st April, 2015
137.	Notification No. 20/2015-Customs, dated the 01st April, 2015 vide number G.S.R.256(E), dated the 01st April, 2015
138.	Notification No. 21/2015-Customs, dated the 01st April, 2015 vide number G.S.R.257(E), dated the 01st April, 2015
139.	Notification No. 22/2015-Customs, dated the 01st April, 2015 vide number G.S.R.258(E), dated the 01st April, 2015
140.	Notification No. 24/2015-Customs, dated the 01st April, 2015 vide number G.S.R.269(E), dated the 01st April, 2015
141.	Notification No. 25/2015-Customs, dated the 01st April, 2015 vide number G.S.R.270(E), dated the 01st April, 2015
142.	Notification No. 40/2015-Customs, dated the 21st July, 2015 vide number G.S.R.568(E), dated the 21st July, 2015
143.	Notification No. 08/2016-Customs, dated the 05th February, 2016 vide number G.S.R.147(E), dated the 05th February, 2016
144.	Notification No. 45/2016-Customs, dated the 13th August, 2016 vide number G.S.R.795(E), dated the 13th August, 2016
145.	Omitted
146.	Omitted
147.	Notification No. 17/2017-Customs, dated the 21st April, 2017 vide number G.S.R.400(E), dated the 21st April, 2017
148.	Omitted
149.	Omitted
150.	Notification No. 31/2017-Customs, dated the 30th June, 2017 vide number G.S.R.766(E), dated the 30th June, 2017
151.	Omitted
152.	Notification No. 33/2017-Customs, dated the 30th June, 2017 vide number G.S.R.768(E), dated the 30th June, 2017
153.	Notification No. 35/2017-Customs, dated the 30th June, 2017 vide number G.S.R.770(E), dated the 30th June, 2017
154.	Omitted
155.	Omitted
156.	Notification No. 38/2017-Customs, dated the 30th June, 2017 vide number G.S.R.773(E), dated the 30th June, 2017
157.	Omitted
158.	Notification No. 45/2017-Customs, dated the 30th June, 2017 vide number G.S.R.780(E), dated the 30th June, 2017
159.	Notification No. 46/2017-Customs, dated the 30th June, 2017 vide number G.S.R.781(E), dated the 30th June, 2017
160.	Notification No. 47/2017-Customs, dated the 30th June, 2017 vide number G.S.R.782(E), dated the 30th June, 2017
161.	Notification No. 52/2017-Customs, dated the 30th June, 2017 vide number G.S.R.787(E), dated the 30th June, 2017
162.	Notification No. 57/2017-Customs, dated the 30th June, 2017 vide number G.S.R.798(E), dated the 30th June, 2017
163.	Omitted
164.	Notification No. 04/2018-Customs, dated the 18th January, 2018 vide number G.S.R.42(E), dated the 18th January, 2018
165.	Omitted
166.	Notification No. 13/2020-Customs, dated the 14th February, 2020 vide number G.S.R.119(E), dated the 14th February, 2020
167.	Notification No. 38/2020-Customs, dated the 21st October, 2020 vide number G.S.R.657(E), dated the 21st October, 2020
168.	Notification No. 11/2022-Customs, dated the 01st February, 2022 vide number G.S.R.85(E), dated the 01st February, 2022
169.	Notification No. 12/2022-Customs, dated the 01st February, 2022 vide number G.S.R.86(E), dated the 01st February, 2022
170.	Notification No. 13/2022-Customs, dated the 01st February, 2022 vide number G.S.R.87(E), dated the 01st February, 2022
171.	Omitted
172.	Notification No. 21/2023-Customs, dated the 01st April, 2023 vide number G.S.R.254(E), dated the 01st April, 2023

(1)	(2)
173.	Notification No. 22/2023-Customs, dated the 01st April, 2023 vide number G.S.R.255(E), dated the 01st April, 2023
174.	Notification No. 23/2023-Customs, dated the 01st April, 2023 vide number G.S.R.256(E), dated the 01st April, 2023
175.	Notification No. 24/2023-Customs, dated the 01st April, 2023 vide number G.S.R.257(E), dated the 01st April, 2023
176.	Notification No. 25/2023-Customs, dated the 01st April, 2023 vide number G.S.R.258(E), dated the 01st April, 2023
177.	Notification No. 26/2023-Customs, dated the 01st April, 2023 vide number G.S.R.259(E), dated the 01st April, 2023
178.	Notification No. 27/2023-Customs, dated the 01st April, 2023 vide number G.S.R.260(E), dated the 01st April, 2023

Exemption of Customs Duty and Additional Duty on Certain Petroleum Goods Imported into India

Ntnfn 52 dated 30.06.2017

As amended by Ntnfn 70/2018-Cus. dated 26.09.2018; 20/2019-Cus. dated 06.07.2019; 36/2019-Cus. dated 30.12.2019; 24/2021-Cus. dated 31.03.2021; 06/2022-Cus. dated 01.02.2022; 12/2023-Cus. dated 01.02.2023; 07/2024-Cus. dated 29.01.2024; 38/2024-Cus. dated 23.07.2024 (w.e.f. 24.07.2024); 44/2025-Cus. dated 24.10.2025 (w.e.f. 01.11.2025):

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 exempts the goods of the description specified in column (3) of the Table below and falling within the Chapter, heading, subheading or tariff item 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,-

- 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 standard rate specified in the corresponding entry in column (4) of the said Table; and
- 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 additional duty 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 number of which is mentioned in the corresponding entry in column (6) of the said Table:

TABLE

Sl. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Standard Rate	Addl. duty Rate	Con. No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	Omitted				
¹ [1A.	Omitted				
2.	Omitted				
3.	Omitted				
4.	Omitted				
5.	Omitted				
6.	2711 11 00, 2711 21 00	Liquefied Natural Gas (LNG) imported for consumption in the C2-C3 Plant of M/s Oil and Natural Gas Corporation Limited located in the Dahej Special Economic Zone (hereinafter referred to as the SEZ unit) for the purposes of authorised operations in the SEZ unit.	Nil	Nil	1
7.	2711 11 00, 2711 21 00	The remnant Liquefied Natural Gas (LNG) or Natural Gas (NG) cleared into the Domestic Tariff Area (DTA), after completion of the authorised operations carried out by the C2-C3 Plant of M/s Oil and Natural Gas Corporation Limited, located in the Dahej Special Economic Zone (hereinafter referred to as the SEZ unit): Provided that no exemption shall be available if exemption has been claimed on the quantity of LNG/NG other than the quantity which has been consumed for the authorised operation in the SEZ unit.	Nil	Nil	—
8.	2711 11 00, 2711 21 00	Liquefied natural gas (LNG)	Nil	Nil	2
9.	2711 11 00, 2711 21 00	Liquefied natural gas (LNG) and Natural gas (NG), when imported for generation of electrical energy by a generating company as defined in clause(28) of section 2 of the Electricity Act, 2003 (36 of 2003) to supply electrical energy or to engage in the business of supplying electrical energy: Provided that the exemption shall not be available if such liquefied natural gas (LNG) and natural gas (NG), is used for generation of electrical energy by captive generating plant as defined in clause(8) of section 2 of the Electricity Act, 2003 (36 of 2003)	Nil	—	—

¹ Sl. Nos. 1A to 5 omitted (w.e.f. 01.05.2022) vide Ntnfn 06/2022-Cus. dated 01.02.2022.

(1)	(2)	(3)	(4)	(5)	(6)
10.	2711 11 00, 2711 21 00	Liquefied natural gas (LNG) and natural gas when imported by an importer for supply to a generating company as defined in clause(28) Of section 2 of the Electricity Act, 2003 (36 of 2003) to supply electrical energy or to engage in the business of supplying electrical energy, for generation of electrical energy: Provided that the exemption shall not be available if such liquefied natural gas (LNG) and natural gas (NG), is used for generation of electrical energy by captive generating plant as defined in clause 8 of section 2 of the Electricity Act, 2003 (36 of 2003)	Nil	—	3
¹ [11.	Omitted				

Explanation—For the purposes of this notification,-

- (i) the rate specified in column (4) or column (5) of the said Table is *ad valorem* rate, unless otherwise specified;
- (ii) “-” appearing in column (4) means basic customs duty leviable on the goods as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) read with any other notifications issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), for the time being in force;
- (iii) “-” appearing in column (5) means additional duty equal to duty of excise leviable on the goods as per the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) read with any other notifications issued under sub-section (1) of section 5A of the said Central Excise Act, for the time being in force.

ANNEXURE

Condition No.	Condition
1.	If in respect of the LNG for which exemption is claimed,- (a) the importer indicates in the Bill of Entry, the quantity of LNG for which the exemption is claimed; and (b) the importer produces a certificate from the jurisdictional Specified Officer of the SEZ unit certifying that the quantity of LNG for which exemption is being claimed has actually been consumed in terms of equivalent quantity by the SEZ unit for the purposes of authorised operations during the preceding month.
2.	If in respect of the Liquefied Natural Gas (LNG) for which exemption is claimed,- (a) the importer indicates in the Bill of Entry, the quantity of LNG for which the exemption is claimed; and (b) the importer produces a certificate from the Assistant Commissioner or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the place of export certifying that the quantity of LNG for which exemption is being claimed has actually been exported in terms of equivalent quantity by Gas Authority of India Limited (GAIL) to Pakistan during the preceding month under a contract entered into by GAIL for supply of re-gasified LNG to Pakistan based on import of LNG into India.
3.	If,- (a) the importer furnishes security by way of bank guarantee of an amount equal to the difference between the duty leviable on such goods but for the exemption contained therein and the duty levied at the time of import, to the Deputy Commissioner or the Assistant Commissioner of Customs, as the case may be; (b) the importer produces a certificate from the jurisdictional Deputy Commissioner or the Assistant Commissioner of Central Excise, as the case may be, of the generating company within a period of twelve months from the date of import, or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow, to the effect that the said Liquefied natural gas (LNG) and natural gas (NG) so imported and supplied has been utilised for generating and supplying electrical energy by the said generating company; (c) the importer furnishes an undertaking to pay, on demand, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the difference between the duty leviable on such goods but for the exemption contained therein and the duty levied at the time of import, along with the applicable interest thereon.

2. This notification shall come into force with effect from the 1st day of July, 2017.

3. Omitted.

Exemption to Yellow Peas - Reduction of Customs Duty and AIDC Rates

Ntn 46 dated 29.10.2025

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on 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, falling under the tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of

¹ Omitted (w.e.f. 01.05.2022) vide Ntn 06/2022-Cus. dated 01.02.2022.

1975), specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table and from so much of the Agriculture Infrastructure and Development Cess (hereinafter referred to as 'AIDC') leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the AIDC rate specified in the corresponding entry in column (5) of the said Table, subject to the condition as specified in column (6) of the said Table, namely :-

TABLE

Sl. No.	Tariff Item	Description of Goods	Standard Rate	AIDC Rate	Condition
(1)	(2)	(3)	(4)	(5)	(6)
1.	0713 10 10	Yellow Peas	10%	20%	In respect of the said goods, the Bill of Lading is issued on or after 1st day of November, 2025.

2. This notification shall come into force with effect from the 1st day of November, 2025.

Exemption from Agriculture Infrastructure and Development Cess for Yellow Peas

Ntfn 64 dated 07.12.2023

As amended by Ntfn 12/2024-Cus. dated 21.02.2024; 23/2024-Cus. dated 05.04.2024; 24/2024-Cus. dated 03.05.2024; 43/2024-Cus. dated 13.09.2024 (w.e.f. 14.09.2024); 49/2024-Cus. dated 26.12.2024; 17/2025-Cus. dated 07.03.2025; 31/2025-Cus. dated 30.05.2025; 47/2025-Cus. dated 29.10.2025:

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on 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, falling under the tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the 'Customs Tariff Act'), specified in the corresponding entry in column (2) of the said Table, when imported into India, from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act and from the whole of the Agriculture Infrastructure and Development Cess leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), subject to the condition as specified in column (4) of the said Table, namely:-

TABLE

Sl. No.	Tariff Item	Description of goods	Condition
(1)	(2)	(3)	(4)
1.	0713 10 10	Yellow peas	In respect of the said goods, the Bill of Lading is issued on or before 31 st day of October, 2025.

2. This notification shall come into force with effect from the 8th day of December, 2023, and shall remain in force up to and inclusive of the 31st day of March, 2024.

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