

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002, published in the Gazette of India, Extraordinary vide number G.S.R.118 (E), dated the 1st March, 2002, namely:-

In the said notification, -

(1) in the opening paragraph, in the proviso,-

(i) in clause (b), for the figures, letters and words “6th day of July, 2010”, the figures, letters and words “31st day of March, 2011” shall be substituted;

(ii) after clause (iaf), the following clause shall be inserted, namely :-

“(iag) the goods specified against serial No. 345A of the said Table on or after the 1st day of April, 2013.”;

(2) in the Table,-

(i) after S. No. 17 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“17A.	0904 11 10	Long pepper (Piper longum)	30%	-	-”;

(ii) after S. No. 26 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“26A.	1301 90 13	Asafoetida	20%	-	-”;

(iii) S. No. 77B and the entries relating thereto, shall be omitted;

(iv) after S. No.142 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“142A	39 or any Chapter	Security fibre, security threads, M-feature for use in the manufacture of Security paper by Security Paper Mill, Hoshangabad.	Nil	Nil	5
142B	39139090	Compostable polymer or bio-plastic used in the manufacture of bio-degradable agro mulching films, nursery plantation pots and flower pots.	Nil	-	5
142C	39, 72 and 81	The following goods, for the manufacture of orthopedic implants falling under sub-heading 9021 10, namely:- (i) Special Grade Stainless Steel; (ii) Titanium Alloys; (iii) Cobalt-Chrome Alloys; (iv) High-Density Polyethylene.	Nil	-	5”;

(v) against S. No. 189, for the entry in column (4), the entry “Rs. 300/- per 10 grams” shall be substituted;

(vi) after S. No.189 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“189A	7110 3100, 7110 39 00	Rhodium	2%	-	-”;

(vii) against S. No. 226, for the entry in column (5), the entry “10%” shall be substituted;

(viii) against S. No. 228, for the entry in column (5), the entry “10%” shall be substituted;

(ix) against S. No. 236, for the entry in column (5), the entry “10%” shall be substituted;

(x) against S. No. 237, for the entry in column (5), the entry “10%” shall be substituted;

(xi) against S. No. 344A, for the entry in column (5), the entry “10%” shall be substituted;

(xii) after S. No. 345 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"345A.	Any Chapter	The following goods for use in the manufacture of goods specified against S. No.35 in the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.6/2006-Central Excise, dated 1st March, 2006 [G.S.R. 96(E), dated the 1st March, 2006], namely:- [i] Battery Pack; [ii] Battery Charger; [iii] AC or DC Motor; [iv] AC or DC Motor Controller.	Nil	4%	5";

(xiii) after S. No 357 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"357A	9018, 9019, 9020, 9021 or 9022	Goods required for medical, surgical, dental or veterinary use	5%	-	-
357B	90 or any other Chapter	(i) Parts required for the manufacture of the goods at S. No 357A; and (ii) accessories of the goods at S. No 357A.	5% 5%	- -	5 -";

(xiv) against S. No. 362, for the entry in column (5), the entry "4%" shall be substituted;

(xv) S. No. 363 and the entries relating thereto shall be omitted;

(xvi) against S. No. 365,-

(a) for the entry in column (3), the entry "Life saving medical equipment including accessories or spare parts or both of such equipment for personal use" shall be substituted;

(b) for the entry in column (5), the entry “4%” shall be substituted;

- (xvii) S. Nos. 367 to 369 and the entries relating thereto shall be omitted;
- (xviii) S. No. 373 and the entries relating thereto shall be omitted;
- (xix) against S. No. 399, for the entries in column (5), against items (i), (ii), (iv) and (vi) in column (3), the entry “10%” shall respectively be substituted;
- (xx) against S. No. 404, for the entry in column (5), the entry “10%” shall be substituted;
- (xxi) against S. No. 433, for the entry in column (5), against item (1) in column (3), the entry “10%” shall be substituted;
- (xxii) against S. No. 487, for the entry in column (4), the entry “5%” shall be substituted;
- (xxiii) against S. No. 488A, for the entry in column (4), the entry “7.5%” shall be substituted;
- (xxiv) against S. No. 488B, for the entry in column (4), the entry “7.5%” shall be substituted;
- (xxv) after S. No. 518 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“518A.	2616 90 10	Gold ores and concentrates for use in the manufacture of gold	Nil	Rs. 140 per 10 gm of gold content	5”;

- (xxvi) against S. No. 581, for the entry in column (3), the entry “Bacteria removing clarifier” shall be substituted;
- (xxvii) against S. No. 583, in column (3),-
- (a) in item (vii), for the entry, the entry “Manau cane” shall be substituted;
- (b) after item (x), the following shall be inserted, namely:-
- “(xi) PU 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”;

(xxviii) after S. No. 591 and the entries relating thereto, the following shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“592	2710	Naphtha	5%	-	-
593	2711 11 00	Liquefied Natural Gas	5%	-	-
594	2711 12 00, 2711 13 00, 2711 21 00	All goods	5%	-	-
595	2711 19 00	Liquefied Petroleum Gases(LPG)	5%	-	-
596	2713	Petroleum coke	5%	-	-
597	84	Geothermal ground source heat pumps	Nil	-	-
598	84	Tunnel boring machines used for hydro-electric projects	Nil	Nil	107
599	84 or any other Chapter	(i) Paddy transplanter; (ii) Laser land leveller; (iii) Reaper-cum-binder; (iv) Sugarcane harvester; (v) Straw or fodder balers; (vi) Cotton picker; and (vii) Track used for manufacture of track type combine harvesters.	5%	-	-
600	84 or 85	Truck refrigeration unit	Nil	-	-
601	8540 71 00	Magnetron of up to 1000KW used for the manufacture of domestic microwave ovens	5%	-	5
602	9801	Goods required for installation of mechanized food grain handling systems and pallet racking systems in ‘mandis’ and warehouses for food grains and sugar	5%	Nil	-
603	Any chapter	Promotional material (like Trailers, Making of Film etc.) imported in the form of Electronic Promotion Kits (EPK)/ Beta Cams	Nil	Nil	108”;

(3) in the Annexure,-

- (i) condition No. 11 and the condition against it , shall be omitted;
- (ii) against condition No. 40, for clause (b) of the condition, the following shall be substituted, namely-

“(b) the importer, at the time of importation, furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that he shall use the imported goods exclusively for the construction of roads and that he shall not sell or otherwise dispose of the said goods, in any manner, for a period of five years from the date of their importation:

Provided that the said Deputy Commissioner of Customs or the Assistant Commissioner of Customs, may allow the importer to sell or dispose of any of the imported goods on payment of customs duties at the rates applicable at the time of import but for this exemption, on the depreciated value of the goods to be calculated @ 5% on straight line method for each completed quarter starting from the date of importation of the said goods till the date of their sale subject to the condition that the concerned Ministry, Authority, Department or Corporation referred to in condition (a) above certifies that said goods in the project, for which duty free import was allowed, are no longer required for the project.”;

- iii) after Condition No. 106 and the condition against it, the following shall be inserted, namely:-

Condition No.	Conditions
“107.	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 an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Power to the effect that the said goods are required for the specified purpose.
108.	The exemption shall be available subject to the condition that no remittances are made or required to be made by the importer relating to the import of the said goods.”.

- (4) Lists 37 to 40 shall be omitted.

[F.No. 334/1/2010-TRU]

  
(Prashant Kumar)

Under Secretary to Government of India

Note. The principal notification No. 21/2002-Customs, dated the 1<sup>st</sup> March, 2002 was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E), dated the 1<sup>st</sup> March, 2002 and last amended vide notification No. 9/2010-Customs, dated the 11<sup>th</sup> February, 2010, published vide number G.S.R. 74(E), dated the 11<sup>th</sup> February, 2010.