

Notification

New Delhi, the 27th February, 2010

No. 23/2010 – Customs

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), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2005-Customs dated the 1st March, 2005, published in the Gazette of India, Extraordinary vide number G.S.R. 119(E) dated the 1st March, 2005, 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 parts, components and accessories for the manufacture of mobile handsets; sub-parts for the manufacture of such parts and components; and parts or components for the manufacture of battery chargers and hands-free headphones of such mobile handsets from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

Explanation.- For the purposes of this notification mobile handsets include cellular phones.

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



(Prashant Kumar)

Under Secretary to the Government of India