

Amendment  
of section  
278AA.

**83.** In section 278AA of the Income-tax Act, after the words, figures and letter “or section 276B”, the words, figures and letters “or section 276BB” shall be inserted.

Substitution of  
new section for  
section 285B.

**84.** For section 285B of the Income-tax Act, the following section shall be substituted, namely:—

Submission of  
statements by  
producers of  
cinematograph  
films or persons  
engaged in  
specified  
activity.

‘285B. Any person carrying on the production of a cinematograph film or engaged in any specified activity, or both, during the whole or any part of any financial year shall, in respect of the period during which such production or specified activity is carried on by him in such financial year, furnish within the prescribed period, a statement in the prescribed form to the prescribed income tax authority in the prescribed manner, containing particulars of all payments of over fifty thousand rupees in the aggregate made by him or due from him to each such person as is engaged by him in such production or specified activity.

*Explanation.*—For the purposes of this section, “specified activity” means any event management, documentary production, production of programmes for telecasting on television or over the top platforms or any other similar platform, sports event management, other performing arts or any other activity as the Central Government may, by notification in the Official Gazette, specify in this behalf.’.

#### CHAPTER IV

#### INDIRECT TAXES

#### *Customs*

Amendment of  
section 2.

**85.** In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 2, in clause (34), after the words “Principal Commissioner of Customs or Commissioner of Customs”, the words and figure “under section 5” shall be inserted.

52 of 1962.

Substitution of  
section 3.

**86.** For section 3 of the Customs Act, the following section shall be substituted, namely:—

Classes of  
officers of  
customs.

“3. There shall be the following classes of officers of customs, namely:—

(a) Principal Chief Commissioner of Customs or Principal Chief Commissioner of Customs (Preventive) or Principal Director General of Revenue Intelligence;

(b) Chief Commissioner of Customs or Chief Commissioner of Customs (Preventive) or Director General of Revenue Intelligence;

(c) Principal Commissioner of Customs or Principal Commissioner of Customs (Preventive) or Principal Additional Director General of Revenue Intelligence or Principal Commissioner of Customs (Audit);

(d) Commissioner of Customs or Commissioner of Customs (Preventive) or Additional Director General of Revenue Intelligence or Commissioner of Customs (Audit);

(e) Principal Commissioner of Customs (Appeals);

(f) Commissioner of Customs (Appeals);

(g) Additional Commissioner of Customs or Additional Commissioner of Customs (Preventive) or Additional Director of Revenue Intelligence or Additional Commissioner of Customs (Audit);

(h) Joint Commissioner of Customs or Joint Commissioner of Customs (Preventive) or Joint Director of Revenue Intelligence or Joint Commissioner of Customs (Audit);

(i) Deputy Commissioner of Customs or Deputy Commissioner of Customs (Preventive) or Deputy Director of Revenue Intelligence or Deputy Commissioner of Customs (Audit);

(j) Assistant Commissioner of Customs or Assistant Commissioner of Customs (Preventive) or Assistant Director of Revenue Intelligence or Assistant Commissioner of Customs (Audit);

(k) such other class of officers of customs as may be appointed for the purposes of this Act.”.

Amendment of section 5.

**87.** In section 5 of the Customs Act,—

(a) after sub-section (1), the following sub-sections shall be inserted, namely:—

“(1A) Without prejudice to the provisions contained in sub-section (1), the Board may, by notification, assign such functions as it may deem fit, to an officer of customs,

who shall be the proper officer in relation to such functions.

(1B) Within their jurisdiction assigned by the Board, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, by order, assign such functions, as he may deem fit, to an officer of customs, who shall be the proper officer in relation to such functions.”;

(b) after sub-section (3), the following sub-sections shall be inserted, namely:—

“(4) In specifying the conditions and limitations referred to in sub-section (1), and in assigning functions under sub-section (1A), the Board may consider any one or more of the following criteria, including, but not limited to—

- (a) territorial jurisdiction;
- (b) persons or class of persons;
- (c) goods or class of goods;
- (d) cases or class of cases;
- (e) computer assigned random assignment;
- (f) any other criterion as the Board may, by notification, specify.

(5) The Board may, by notification, wherever necessary or appropriate, require two or more officers of customs (whether or not of the same class) to have concurrent powers and functions to be performed under this Act.”.

Amendment of section 14.

**88.** In section 14 of the Customs Act, in sub-section (1), in the second proviso, after clause (iii), the following clause shall be inserted, namely:—

“(iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria.”.

Amendment of  
section 28E.

**89.** In section 28E of the Customs Act,—

(a) in clause (c), the *Explanation* shall be omitted;

(b) clause (h) shall be omitted.

Amendment of  
section 28H.

**90.** In section 28H of the Customs Act, —

(a) in sub-section (1), after the words “an application in such form and in such manner”, the words “and accompanied by such fee” shall be inserted;

(b) sub-section (3) shall be omitted;

(c) in sub-section (4), for the words “within thirty days from the date of the application”, the words “at any time before an advance ruling is pronounced” shall be substituted.

Amendment of  
section 28-I.

**91.** In section 28-I of the Customs Act, in sub-section (7), the words “by the Members” shall be omitted.

Amendment of  
section 28J.

**92.** In section 28J of the Customs Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The advance ruling referred to in sub-section (1) shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier:

Provided that in respect of any advance ruling in force on the date on which the Finance Bill, 2022 receives the assent of the President, the said period of three years shall be reckoned from the date on which the said Finance Bill receives the assent of the President.”.

Insertion of new  
section 110AA.

**93.** After section 110A of the Customs Act, the following section shall be inserted, namely:—

Action  
subsequent to  
inquiry,  
investigation or  
audit or any  
other specified  
purpose.

“110AA. Where in pursuance of any proceeding, in accordance with Chapter XIIA or this Chapter, if an officer of customs has reasons to believe that—

(a) any duty has been short-levied, not levied, short-paid or not paid in a case where assessment has already been made;

(b) any duty has been erroneously refunded;

(c) any drawback has been erroneously allowed; or

(d) any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded,

then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing—

(a) to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or

(b) in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5,

and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5.”.

Insertion of new section 135AA.

**94.** After section 135A of the Customs Act, the following section shall be inserted, namely:—

Protection of data.

‘135AA. (1) If a person publishes any information relating to the value or classification or quantity of goods entered for export from India, or import into India, or the details of the exporter or importer of such goods under this Act, unless required so to do under any law for the time being in force, he shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to fifty thousand rupees, or with both.

(2) Nothing contained in this section shall apply to any publication made by or on behalf of the Central Government.

*Explanation.* — For the purposes of this section, the expression “publishes” includes reproducing the information in printed or electronic form and making it available for the public.’.

Amendment of section 137.

**95.** In section 137 of the Customs Act, in sub-section (1), after the words, figures and letter “or section 135A”, the words, figures and letters “or section 135AA” shall be inserted.

Validation of  
certain actions  
taken under  
Customs Act.

**96.** Notwithstanding anything contained in any judgment, decree or order of any court, tribunal, or other authority, or in the provisions of the Customs Act, 1962 (hereinafter referred to as the Customs Act),—

52 of 1962.

(i) anything done or any duty performed or any action taken or purported to have been taken or done under Chapters V, VAA, VI, IX, X, XI, XII, XIII, XIV, XVI and XVII of the Customs Act, as it stood prior to its amendment by this Act, shall be deemed to have been validly done or performed or taken;

(ii) any notification issued under the Customs Act for appointing or assigning functions to any officer shall be deemed to have been validly issued for all purposes, including for the purposes of section 6;

(iii) for the purposes of this section, sections 2, 3 and 5 of the Customs Act, as amended by this Act, shall have and shall always be deemed to have effect for all purposes as if the provisions of the Customs Act, as amended by this Act, had been in force at all material times.

*Explanation.*— For the purposes of this section, it is hereby clarified that any proceeding arising out of any action taken under this section and pending on the date of commencement of this Act shall be disposed of in accordance with the provisions of the Customs Act, as amended by this Act.

#### *Customs Tariff*

Amendment of  
First Schedule.

**97.** In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), the First Schedule shall,—

51 of 1975.

(a) be amended in the manner specified in the Second Schedule;

(b) with effect from the 1st May, 2022, be also amended in the manner specified in the Third Schedule.

#### *Excise*

Amendment of  
Fourth Schedule.

**98.** In the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), the Fourth Schedule shall be amended in the manner specified in the Fourth Schedule.

1 of 1944.

*Central Goods and Services Tax*

Amendment of section 16. **99.** In the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Goods and Services Tax Act), in section 16, —

(a) in sub-section (2),—

(i) after clause (b), the following clause shall be inserted, namely:—

“(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;”;

(ii) in clause (c), the words, figures and letter “or section 43A” shall be omitted;

(b) in sub-section (4), for the words and figures “due date of furnishing of the return under section 39 for the month of September”, the words “thirtieth day of November” shall be substituted.

Amendment of section 29. **100.** In section 29 of the Central Goods and Services Tax Act, in sub-section (2), —

(a) in clause (b), for the words “returns for three consecutive tax periods”, the words “the return for a financial year beyond three months from the due date of furnishing the said return” shall be substituted;

(b) in clause (c), for the words “a continuous period of six months”, the words “such continuous tax period as may be prescribed” shall be substituted.

Amendment of section 34. **101.** In section 34 of the Central Goods and Services Tax Act, in sub-section (2), for the word “September”, the words “the thirtieth day of November” shall be substituted.

Amendment of section 37. **102.** In section 37 of the Central Goods and Services Tax Act,—

(a) in sub-section (1), —

(i) after the words “shall furnish, electronically,”, the words “subject to such conditions and restrictions and” shall be inserted;

(ii) for the words “shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed”, the words “shall, subject

to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies” shall be substituted;

(iii) the first proviso shall be omitted;

(iv) in the second proviso, for the words “Provided further that”, the words “Provided that” shall be substituted;

(v) in the third proviso, for the words “Provided also that”, the words “Provided further that” shall be substituted;

(b) sub-section (2) shall be omitted;

(c) in sub-section (3),—

(i) the words and figures “and which have remained unmatched under section 42 or section 43” shall be omitted;

(ii) in the first proviso, for the words and figures “furnishing of the return under section 39 for the month of September”, the words “the thirtieth day of November” shall be substituted;

(d) after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods.”.

Substitution of new section for section 38.

**103.** For section 38 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—



Communication of details of inward supplies and input tax credit.

“38. (1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37,—

(i) by any registered person within such period of taking registration as may be prescribed; or

(ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or

(iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or

(iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or

(v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or

(vi) by such other class of persons as may be prescribed.”.

Amendment of  
section 39.

**104.** In section 39 of the Central Goods and Services Tax Act,—

(a) in sub-section (5), for the word “twenty”, the word “thirteen” shall be substituted;

(b) in sub-section (7), for the first proviso, the following proviso shall be substituted, namely:—

“Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—

(a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or

(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed.”;

(c) in sub-section (9), —

(i) for the words and figures “Subject to the provisions of sections 37 and 38, if”, the word “Where” shall be substituted;

(ii) in the proviso, for the words “the due date for furnishing of return for the month of September or second quarter”, the words “the thirtieth day of November” shall be substituted;

(d) in sub-section (10), for the words “has not been furnished by him”, the following shall be substituted, namely:—

“or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not

furnished the details of outward supplies under sub-section (1) of section 37 for the said tax period.”.

Substitution of new section for section 41.

**105.** For section 41 of the Central Goods and Services Tax Act, the following section shall be substituted, namely:—

Availment of input tax credit.

“41. (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.”.

Omission of sections 42, 43 and 43A.

**106.** Sections 42, 43 and 43A of the Central Goods and Services Tax Act shall be omitted.

Amendment of section 47.

**107.** In section 47 of the Central Goods and Services Tax Act, in sub-section (1), —

(a) the words “or inward” shall be omitted;

(b) the words and figures “or section 38” shall be omitted;

(c) after the words and figures “section 39 or section 45”, the words and figures “or section 52” shall be inserted.

Amendment of section 48.

**108.** In section 48 of the Central Goods and Services Tax Act, in sub-section (2), the words and figures “, the details of inward supplies under section 38” shall be omitted.

Amendment of section 49.

**109.** In section 49 of the Central Goods and Services Tax Act,—

(a) in sub-section (2), the words, figures and letter “or section 43A” shall be omitted;

(b) in sub-section (4), after the words “subject to such conditions”, the words “and restrictions” shall be inserted;

(c) for sub-section (10), the following sub-section shall be substituted, namely:—

“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for,—

(a) integrated tax, central tax, State tax, Union territory tax or cess; or

(b) integrated tax or central tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25,

in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act:

Provided that no such transfer under clause (b) shall be allowed if the said registered person has any unpaid liability in his electronic liability register.”;

(d) after sub-section (11), the following sub-section shall be inserted, namely:—

“(12) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act or under the Integrated Goods and Services Tax Act, 2017 which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed.”.

13 of 2017.

Amendment of section 50.

**110.** In section 50 of the Central Goods and Services Tax Act, for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

“(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.”.

Amendment of section 52.

**111.** In section 52 of the Central Goods and Services Tax Act, in sub-section (6), in the proviso, for the words “due date for

furnishing of statement for the month of September”, the words “thirtieth day of November” shall be substituted.

Amendment of section 54.

**112.** In section 54 of the Central Goods and Services Tax Act, —

(a) in sub-section (1), in the proviso, for the words and figures “the return furnished under section 39 in such”, the words “such form and” shall be substituted;

(b) in sub-section (2), for the words “six months”, the words “two years” shall be substituted;

(c) in sub-section (10), the words, brackets and figure “under sub-section (3)” shall be omitted;

(d) in the *Explanation*, in clause (2), after sub-clause (b), the following sub-clause shall be inserted, namely:—

“(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;”.

Amendment of section 168.

**113.** In section 168 of the Central Goods and Services Tax Act, in sub-section (2), the words, brackets and figures “sub-section (2) of section 38,” shall be omitted.

Amendment of notification issued under section 146 of Central Goods and Services Tax Act read with section 20 of Integrated Goods and Services Tax Act, retrospectively.

**114.** (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 58(E), dated the 23<sup>rd</sup> January, 2018, issued by the Central Government on the recommendations of the Council, under section 146 of the Central Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Fifth Schedule, on and from the date specified in column (3) of that Schedule.

12 of 2017.  
13 of 2017.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under section 146 of the Central Goods and Services Tax Act, 2017 read with section 20 of the

12 of 2017.  
13 of 2017.

Integrated Goods and Services Tax Act, 2017, retrospectively, at all material times.

Amendment of notification issued under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Central Goods and Services Tax Act, retrospectively.

**115.** (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 661(E), dated the 28<sup>th</sup> June, 2017, issued by the Central Government on the recommendations of the Council, under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Sixth Schedule, on and from the date specified in column (3) of that Schedule.

12 of 2017.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, retrospectively, at all material times.

12 of 2017.

Retrospective exemption from, or levy or collection of, central tax in certain cases.

**116.** (1) Notwithstanding anything contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 673(E), dated the 28<sup>th</sup> June, 2017 issued by the Central Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017, no central tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive).

12 of 2017.

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Retrospective effect to notification issued under sub-section (2) of section 7 of Central Goods and Services Tax Act.

**117.** (1) Subject to the provisions of sub-section (2), the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 746(E), dated the 30<sup>th</sup> September, 2019 issued by the Central Government, on the recommendations of the Council, in exercise of the powers under sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

12 of 2017.

(2) No refund shall be made of all such central tax which has been collected, but which would not have been so collected, had the notification referred to in sub-section (1) been in force at all material times.

*Integrated Goods and Services Tax*

Amendment of notification issued under section 20 of Integrated Goods and Services Tax Act, 2017 read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Central Goods and Services Tax Act, retrospectively.

**118.** (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 698 (E), dated the 28th June, 2017, issued by the Central Government on the recommendations of the Council, under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Seventh Schedule, on and from the date specified in column (3) of that Schedule.

13 of 2017.

12 of 2017.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, retrospectively, at all material times.

13 of 2017.

12 of 2017.

Retrospective exemption from, or levy or collection of, integrated tax in certain cases.

**119.** (1) Notwithstanding anything contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 666(E), dated the 28th June, 2017 issued by the Central Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017, no integrated tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive).

13 of 2017.

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Retrospective effect to notification issued under clause (i) of section 20 of Integrated Goods and Services Tax Act read with sub-section (2) of section 7 of Central Goods and Services Tax Act.

**120.** (1) Subject to the provisions of sub-section (2), the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 745(E), dated the 30<sup>th</sup> September, 2019 issued by the Central Government on the recommendations of the Council, in exercise of the powers under clause (i) of section 20 of the Integrated Goods and Services Tax Act, 2017, read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

13 of 2017.  
12 of 2017.

(2) No refund shall be made of all such integrated tax which has been collected, but which would not have been so collected, had the notification referred to in sub-section (1) been in force at all material times.

*Union Territory Goods and Services Tax*

Amendment of notification issued under section 21 of Union Territory Goods and Services Tax Act read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Central Goods and Services Tax Act, retrospectively.

**121.** (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 747 (E), dated the 30th June, 2017, issued by the Central Government on the recommendations of the Council, under section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Eighth Schedule, on and from the date specified in column (3) of that Schedule.

14 of 2017.  
12 of 2017.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017, retrospectively, at all material times.

14 of 2017.  
12 of 2017.

Retrospective exemption from or levy or collection of, Union territory

**122.** (1) Notwithstanding anything contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 710(E), dated the 28th June, 2017 issued by the Central Government, on the



tax in certain cases. recommendations of the Council, in exercise of the powers under sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017, no Union territory tax shall be levied or collected in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30<sup>th</sup> day of September, 2019 (both days inclusive). 14 of 2017.

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Retrospective effect to notification issued under clause (i) of section 21 of Union Territory Goods and Services Tax Act read with sub-section (2) of section 7 of Central Goods and Services Tax Act. **123.** (1) Subject to the provisions of sub-section (2), the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 747(E), dated the 30th September, 2019 issued by the Central Government, on the recommendations of the Council, in exercise of the powers under clause (i) of section 21 of the Union Territory Goods and Services Tax Act, 2017, read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017. 14 of 2017.  
12 of 2017.

(2) No refund shall be made of all such Union territory tax which has been collected, but which would not have been so collected, had the notification referred to in sub-section (1) been in force at all material times.

## CHAPTER V

### MISCELLANEOUS

#### PART I

#### AMENDMENTS TO THE RESERVE BANK OF INDIA ACT, 1934

Amendment of Act 2 of 1934. **124.** In the Reserve Bank of India Act, 1934,—

(a) in section 2, after clause (aiii), the following clause shall be inserted, namely:—

‘(aiv) “bank note” means a bank note issued by the Bank, whether in physical or digital form, under section 22;’;

(b) after section 22, the following section shall be inserted, namely:—

Non-  
applicability of  
certain  
provisions to  
digital form of  
bank notes.

“22A. Nothing contained in sections 24, 25, 27, 28 and 39 shall apply to the bank notes issued in digital form by the Bank.”.

## PART II

### AMENDMENT TO THE FINANCE ACT, 2001

Amendment of  
Seventh  
Schedule.

**125.** In the Finance Act, 2001, the Seventh Schedule shall be amended in the manner specified in the Ninth Schedule. 14 of 2001.

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### **Declaration under the Provisional Collection of Taxes Act, 1931**

It is hereby declared that it is expedient in the public interest that the provisions of sub-clause (a) of clause 97 of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931.

16 of 1931.

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## THE SECOND SCHEDULE

[See section 97(a)]

In the First Schedule to the Customs Tariff Act, —

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(1) in Chapter 15, for the entry in column (4) occurring against tariff item 1516 30 00, the entry “100%” shall be substituted;

(2) in Chapter 66, for the entry in column (4) occurring against all the tariff items of heading 6601, the entry “20%” shall be substituted;

(3) in Chapter 71, for the entry in column (4) occurring against all the tariff items of heading 7117, the entry “20% or Rs. 400 per kg., whichever is higher” shall be substituted;

(4) in Chapter 85,—

(i) for the entry in column (4) occurring against tariff items 8518 21 00, 8518 22 00, 8518 29 00, and 8518 30 00, the entry “20%” shall be substituted;

(ii) for tariff item 8524 11 00 and the entries relating thereto, the following shall be substituted, namely :—

“8524 11 00      - - Of liquid crystals                          u                          15%                          - ”;

(iii) for the entry in column (4) occurring against tariff item 8541 42 00, the entry “25%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 8541 43 00, the entry “40%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 8541 49 00, the entry “40%” shall be substituted;

(5) in Chapter 90,—

(i) for the entry in column (4) occurring against tariff item 9028 30 10, the entry “25%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 9028 90 10, the entry “20%” shall be substituted.

## THE THIRD SCHEDULE

[See section 97(b)]

In the First Schedule to the Customs Tariff Act, —

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(1) in Chapter 1, for the entry in column (4) occurring against tariff item 0101 21 00, the entry “Free” shall be substituted;

(2) in Chapter 3,—

(i) in heading 0306, for tariff item 0306 36 00 and the entries relating thereto, the following shall be substituted, namely:—

“0306 36	--	<i>Other shrimps and prawns:</i>			
0306 36 10	---	Scampi ( <i>Macrobrachium spp.</i> )	kg.	30%	-
0306 36 20	---	Vannamei shrimp ( <i>Litopenaeus vannamei</i> )	kg.	10%	-
0306 36 30	---	Indian white shrimp ( <i>Fenneropenaeus indicus</i> )	kg.	30%	-
0306 36 40	---	Black tiger shrimp ( <i>Penaeus monodon</i> )	kg.	10%	-
0306 36 50	---	Flower shrimp ( <i>Penaeus semisulcatus</i> )	kg.	30%	-
0306 36 60	---	Artemia	kg.	5%	-
0306 36 90	---	Other	kg.	30%	-”;

(ii) for the entry in column (4) occurring against tariff item 0307 32 00, the entry “15%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 0307 43 20, the entry “15%” shall be substituted;

(3) in Chapter 5,—

(i) for the entry in column (4) occurring against tariff item 0508 00 10, the entry “Free” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 0511 10 00, the entry “5%” shall be substituted;

(iii) in heading 0511, for tariff items 0511 91 10 to 0511 91 90, sub-heading 0511 99, tariff items 0511 99 11 and 0511 99 19, the following shall be substituted, namely: —

“0511 91 10	---	Fish nails	kg.	30%	-
-------------	-----	------------	-----	-----	---

0511 91 20	---	Fish tails	kg.	30%	-
0511 91 30	---	Other fish waste	kg.	30%	-
0511 91 40	---	Artemia cysts	kg.	5%	-
0511 91 90	---	Other	kg.	30%	-
0511 99	--	<i>Other:</i>			
0511 99 10	---	Silkworm pupae	kg.	30%	-";

(4) in Chapter 7,—

(i) after Note 5, the following Supplementary Note shall be inserted, namely: —

“Supplementary Note:

(1) (a) For the purposes of this Chapter, “Rose Onion” refers to a variety of onion defined and recognised by the Geographical Indication (GI) Registry against the GI no. 212 under the Geographical Indication of Goods (Registration and Protection) Act, 1999 (48 of 1999).

(b) Produced/cultivated by a person certified/recognised and mentioned as a user in the Geographical Indication Registry against the said GI no.212”;

(ii) in heading 0703, for tariff item 0703 10 10 and the entries relating thereto, the following shall be substituted, namely:—

	“ ---	<i>Onions:</i>			
0703 10 11	----	Rose onion	kg.	30%	20%
0703 10 19	----	Other	kg.	30%	20%” ;

(5) in Chapter 8,—

(i) for the entry in column (4) occurring against tariff item 0801 31 00, the entry “2.5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 0802 51 00 and 0802 52 00, the entry “10%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 0804 10 20 and 0804 10 30, the entry “20%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 0805 10 00, the entry “30%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 0805 50 00, the entry “30%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 0806 10 00, the entry “30%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff items 0808 30 00 and 0808 40 00, the entry “30%” shall be substituted;

(6) in Chapter 9,—

(i) for the entry in column (4) occurring against tariff item 0904 11 10, the entry “30%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 0907, the entry “35%” shall be substituted;

(7) in Chapter 10,—

(i) for the entry in column (4) occurring against tariff item 1001 19 00, the entry “40%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 1001 99 10, the entry “40%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 1005, the entry “50%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of heading 1007, the entry “50%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-headings 1008 21 and 1008 29, the entry “50%” shall be substituted;

(8) in Chapter 11,—

(i) for the entry in column (4) occurring against tariff item 1104 22 00, the entry “15%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 1107 10 00, the entry “30%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 1108 12 00, the entry “30%” shall be substituted;

(9) in Chapter 12,—

(i) for the entry in column (4) occurring against tariff item 1207 91 00, the entry “20%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 1209 91, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 1209 99, the entry “5%” shall be substituted;

(10) in Chapter 13, for the entry in column (4) occurring against tariff item 1301 90 13, the entry “5%” shall be substituted;

(11) in Chapter 14, for the entry in column (4) occurring against tariff item 1401 10 00, the entry “25%” shall be substituted;

(12) in Chapter 16, in the Chapter heading, for the word “crustaceans”, the words “of crustaceans” shall be substituted;

(13) in Chapter 17, for the entry in column (4) occurring against all the tariff items of sub-headings 1702 11 and 1702 19, the entry “25%” shall be substituted;

(14) in Chapter 18, for the entry in column (4) occurring against tariff item 1801 00 00, the entry “15%” shall be substituted;

(15) in Chapter 19,—

(i) for the entry in column (4) occurring against tariff item 1905 31 00, the entry “30%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 1905 32, the entry “30%” shall be substituted;

(16) in Chapter 21, in clause (e) of Note 1, for the words “blood, fish”, the words “blood, insects, fish” shall be substituted;

(17) in Chapter 22, for the entry in column (4) occurring against tariff item 2207 20 00, the entry “5%” shall be substituted;

(18) in Chapter 23,—

(i) for the entry in column (4) occurring against all the tariff items of headings 2301, 2302, 2303, 2304, 2305 and 2306, the entry “15%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 2307 00 00, the entry “15%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2308 00 00, the entry “15%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2309 10 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 2309 90 10, 2309 90 20 and 2309 90 31, the entry “15%” shall be substituted;

(vi) for the entry in column (2) occurring against tariff item 2309 90 32, the following entry shall be substituted, namely:—

“Fish feed in powdered form”;

(vii) for the entry in column (4) occurring against tariff items 2309 90 32, 2309 90 39 and 2309 90 90, the entry “15%” shall be substituted;

(19) in Chapter 25,—

(i) for the entry in column (4) occurring against all the tariff items of heading 2501, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 2502 00 00, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2503 00 10, the entry “2.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2503 00 90, the entry “5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of headings 2504, 2505, 2506, 2507 and 2508, the entry “5%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2509 00 00, the entry “5%” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 2510, the entry “2.5%” shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of headings 2511, 2512 and 2513, the entry “5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 2514 00 00, the entry “5%” shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of headings 2517 and 2519, the entry “5%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 2520 10 10, 2520 10 20 and 2520 10 90, the entry “2.5%” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 2520 20, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of headings 2521 and 2522, the entry “5%” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 2523 29, the entry “Free” shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of headings 2525 and 2526, the entry “5%” shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of heading 2528, the entry “2.5%” shall be substituted;



(xvii) for the entry in column (4) occurring against all the tariff items of headings 2529 and 2530, the entry “5%” shall be substituted;

(20) in Chapter 26,—

(i) in clause (f) of Note 1, for the brackets, word and figures “(heading 7112)”, the brackets, words and figures “(heading 7112 or 8549)” shall be substituted;

(ii) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely: -

“Supplementary Note:

1. For the products of heading 2601, the percentage of Fe content, wherever specified, shall be calculated on the Dry Weight or Dry Metric Tonne (DMT) basis.”;

(iii) for the entry in column (4) occurring against all the tariff items of headings 2601 and 2602, the entry “2.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2603 00 00, the entry “2.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 2604 00 00, the entry “Free” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2605 00 00, the entry “2.5%” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 2606, the entry “2.5%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 2607 00 00, 2608 00 00 and 2609 00 00, the entry “2.5%” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of heading 2610, the entry “2.5%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 2611 00 00, the entry “2.5%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff item 2612 10 00, the entry “Free” shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 2612 20 00, the entry “2.5%” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of headings 2613, 2614, 2615, 2616 and 2617, the entry “2.5%” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of heading 2620, the entry “5%” shall be substituted;

(21) in Chapter 27,—

(i) for the entry in column (4) occurring against all the tariff items of headings 2701, 2702 and 2703, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 2704, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2705 00 00, the entry “5%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of heading 2706, the entry “5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 2707, the entry “2.5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of heading 2708, the entry “5%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 2709 00 90, the entry “Free” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 2710 12 21, 2710 12 22 and 2710 12 29, the entry “2.5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 2710 12 31 and 2710 12 32, the entry “5%” shall be substituted;

(x) in heading 2710, for tariff items 2710 12 39 to 2710 12 49 and the entries relating thereto, the following shall be substituted, namely:—

“2710 12 39	-----	Solvent 145/205	kg.	5%	-
	---	<i>Motor Gasoline conforming to standard IS 2796, IS 17021, IS 17586 or IS 17076:</i>			
2710 12 41	-----	Motor Gasoline conforming to standard IS 2796	kg.	2.5%	-
2710 12 42	-----	E 20 Fuel conforming to standard IS 17021	kg.	2.5%	-
2710 12 43	-----	E 12 Fuel conforming to standard IS 17586	kg.	2.5%	-
2710 12 44	-----	E 15 Fuel conforming to standard IS 17586	kg.	2.5%	-
2710 12 49	-----	M 15 Fuel conforming to standard IS 17076	kg.	2.5%	-”;

(xi) for the entry in column (4) occurring against tariff item 2710 12 50, the entry “Free” shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 2710 12 90, 2710 19 20, 2710 19 31, 2710 19 32, 2710 19 39, 2710 19 41, 2710 19 42 and 2710 19 43, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff items 2710 19 44 and 2710 19 49, the entry “2.5%” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff items 2710 19 51, 2710 19 52, 2710 19 53, 2710 19 59, 2710 19 61, 2710 19 69, 2710 19 71, 2710 19 72, 2710 19 73, 2710 19 74, 2710 19 75, 2710 19 76, 2710 19 77, 2710 19 78, 2710 19 79, 2710 19 81, 2710 19 82, 2710 19 83, 2710 19 84, 2710 19 85, 2710 19 86, 2710 19 87, 2710 19 88, 2710 19 89 and 2710 19 90, the entry “5%” shall be substituted;

(xv) for the entry in column (4) occurring against tariff items 2710 20 10 and 2710 20 20, the entry “2.5%” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff items 2710 20 90, 2710 91 00 and 2710 99 00, the entry “5%” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 2711 11 00, 2711 12 00 and 2711 13 00, the entry “2.5%” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 2711 14 00, 2711 19 10, 2711 19 20, 2711 19 90, 2711 21 00 and 2711 29 00, the entry “5%” shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of heading 2712, the entry “5%” shall be substituted;

(xx) for the entry in column (4) occurring against tariff items 2713 12 10 and 2713 12 90, the entry “7.5%” shall be substituted;

(xxi) for the entry in column (4) occurring against tariff items 2713 20 00 and 2713 90 00, the entry “5%” shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of headings 2714 and 2715, the entry “5%” shall be substituted;

(22) in Chapter 28,—

(i) after Supplementary Note 1, the following Supplementary Note shall be inserted, namely: —

“2. In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.”;

(ii) for the entry in column (4) occurring against tariff item 2801 20 00, the entry “2.5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 2806, 2807 and 2808, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 2809 10 00, 2809 20 20 and 2810 00 10, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of headings 2811, 2812, 2813, 2815, 2816 and 2817, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2818 10 00, the entry “7.5%” shall be substituted;

(vii) in heading 2818, for tariff item 2818 20 10 and the entries relating thereto, the following shall be substituted, namely: —

	“- - -	<i>Alumina, calcined:</i>			
2818 20 11	- - - -	Metallurgical grade, conforming to IS 17441	kg.	5%	-
2818 20 19	- - - -	Non-metallurgical grade, conforming to IS 17441	kg.	5%	-”;

(viii) for the entry in column (4) occurring against tariff items 2818 20 90 and 2818 30 00, the entry “7.5%” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of headings 2819, 2820, 2821 and 2822, the entry “7.5%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 2823 00 90, the entry “7.5%” shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of heading 2824, the entry “7.5%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 2825 10 10, 2825 10 20, 2825 10 30, 2825 10 40, 2825 10 90, 2825 20 00, 2825 30 10 and 2825 30 90, the entry “7.5%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 2825 40 00, the entry “Free” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff items 2825 50 00, 2825 60 10, 2825 60 20, 2825 70 10, 2825 70 20, 2825 70 90, 2825 80 00, 2825 90 10, 2825 90 20, 2825 90 40, 2825 90 50 and 2825 90 90, the entry “7.5%” shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of headings 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2835 and 2836, the entry “7.5%” shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-headings 2837 19 and 2837 20, the entry “7.5%” shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of headings 2839, 2840, 2841 and 2842, the entry “7.5%” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff item 2844 10 00, the entry “7.5%” shall be substituted;

(xix) for the entry in column (4) occurring against tariff item 2844 20 00, the entry “Free” shall be substituted;

(xx) for the entry in column (4) occurring against tariff items 2844 30 10, 2844 30 21, 2844 30 22, 2844 30 23, 2844 30 29, 2844 30 30, 2844 30 90, 2844 41 00, 2844 42 00, 2844 43 00, 2844 44 00 and 2844 50 00, the entry “7.5%” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of headings 2845 and 2846, the entry “7.5%” shall be substituted;

(xxii) for the entry in column (4) occurring against tariff item 2847 00 00, the entry “7.5%” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of headings 2849, 2850, 2852 and 2853, the entry “7.5%” shall be substituted;

(23) in Chapter 29,—

(i) for the entry in column (4) occurring against all the tariff items of heading 2901, the entry “2.5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 2902 11 00, 2902 19 10, 2902 19 90, 2902 20 00 and 2902 30 00, the entry “2.5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2902 41 00, the entry “Free” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2902 42 00, the entry “2.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 2902 43 00, the entry “Free” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2902 44 00, the entry “2.5%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 2902 50 00, the entry “2%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 2902 60 00, 2902 70 00, 2902 90 10, 2902 90 20, 2902 90 30, 2902 90 40, 2902 90 50, 2902 90 60 and 2902 90 90, the entry “2.5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 2903 11 10, the entry “7.5%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 2903 11 20, the entry “5%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 2903 12 00 and 2903 13 00, the entry “7.5%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 2903 14 00, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 2903 15 00, the entry “Free” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 2903 19, the entry “5%” shall be substituted;

(xv) for the entry in column (4) occurring against tariff item 2903 21 00, the entry “2%” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff item 2903 22 00, the entry “7.5%” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 2903 23 00 and 2903 29 00, the entry “5%” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 2903 41 00, 2903 42 00, 2903 43 00, 2903 46 00, 2903 47 00, 2903 48 00, 2903 49 00, 2903 51 00, 2903 59 10, 2903 59 90, 2903 61 00, 2903 62 00, 2903 69 00, 2903 71 00, 2903 72 00, 2903 73 00, 2903 74 00 and 2903 75 00, the entry “7.5%” shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-headings 2903 76 and 2903 77, the entry “7.5%” shall be substituted;

(xx) for the entry in column (4) occurring against tariff items 2903 78 00, 2903 79 00, 2903 81 00, 2903 82 00, 2903 83 00 and 2903 89 00, the entry “7.5%” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-headings 2903 91 and 2903 92, the entry “7.5%” shall be substituted;

(xxii) for the entry in column (4) occurring against tariff items 2903 93 00 and 2903 94 00, the entry “7.5%” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 2903 99, the entry “7.5%” shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of heading 2904, the entry “5%” shall be substituted;

(xxv) for the entry in column (4) occurring against tariff item 2905 11 00, the entry “2.5%” shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 2905 12, the entry “7.5%” shall be substituted;

(xxvii) for the entry in column (4) occurring against tariff item 2905 13 00, the entry “7.5%” shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-headings 2905 14 and 2905 16, the entry “7.5%” shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 2905 17 00, the entry “7.5%” shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-headings 2905 19 and 2905 22, the entry “7.5%” shall be substituted;

(xxxi) for the entry in column (4) occurring against tariff item 2905 29 00, the entry “7.5%” shall be substituted;

(xxxii) for the entry in column (4) occurring against tariff item 2905 31 00, the entry “5%” shall be substituted;

(xxxiii) for the entry in column (4) occurring against tariff item 2905 32 00, the entry “7.5%” shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 2905 39, the entry “7.5%” shall be substituted

(xxxv) for the entry in column (4) occurring against tariff item 2905 41 00, the entry “7.5%” shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 2905 42, the entry “7.5%” shall be substituted;

(xxxvii) for the entry in column (4) occurring against tariff items 2905 43 00 and 2905 44 00, the entry “20%” shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff items 2905 45 00, 2905 49 00, 2905 51 00 and 2905 59 00, the entry “7.5%” shall be substituted;

(xxxix) for the entry in column (4) occurring against all the tariff items of headings 2906, 2907 and 2908, the entry “7.5%” shall be substituted;

(xl) in the heading of sub-chapter IV, for the words “ETHER PEROXIDES”, the words “ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES” shall be substituted;

(xli) for the entry in column (4) occurring against all the tariff items of heading 2909, the entry “7.5%” shall be substituted;

(xlii) in the entry in column (2) occurring against tariff item 2909 60 00, for the words “ether peroxides”, the words “ether peroxides, acetal and hemiacetal peroxides” shall be substituted;

(xlili) for the entry in column (4) occurring against tariff item 2910 10 00, the entry “7.5%” shall be substituted;

(xliv) for the entry in column (4) occurring against tariff item 2910 20 00, the entry “5%” shall be substituted;

(xlv) for the entry in column (4) occurring against tariff items 2910 30 00, 2910 40 00, 2910 50 00 and 2910 90 00, the entry “7.5%” shall be substituted;

(xlvi) for the entry in column (4) occurring against all the tariff items of headings 2911, 2912, 2913 and 2914, the entry “7.5%” shall be substituted;

(xlvii) for the entry in column (4) occurring against tariff items 2915 11 00, 2915 12 10, 2915 12 90 and 2915 13 00, the entry “7.5%” shall be substituted;

(xlviii) for the entry in column (4) occurring against tariff item 2915 21 00, the entry “5%” shall be substituted;

(xlix) for the entry in column (4) occurring against tariff item 2915 24 00, the entry “7.5%” shall be substituted;

(l) for the entry in column (4) occurring against all the tariff items of sub-heading 2915 29, the entry “7.5%” shall be substituted;

(li) for the entry in column (4) occurring against tariff items 2915 31 00, 2915 32 00, 2915 33 00 and 2915 36 00, the entry “7.5%” shall be substituted;

(lii) for the entry in column (4) occurring against all the tariff items of sub-headings 2915 39 and 2915 40, the entry “7.5%” shall be substituted;

(liii) for the entry in column (4) occurring against tariff item 2915 50 00, the entry “7.5%” shall be substituted;

(liv) for the entry in column (4) occurring against all the tariff items of sub-headings 2915 60, 2915 70 and 2915 90, the entry “7.5%” shall be substituted;

(lv) for the entry in column (4) occurring against all the tariff items of heading 2916, the entry “7.5%” shall be substituted;

(lvi) for the entry in column (4) occurring against all the tariff items of sub-heading 2917 11, the entry “7.5%” shall be substituted;

(lvii) for the entry in column (4) occurring against tariff item 2917 12 00, the entry “7.5%” shall be substituted;



(lviii) for the entry in column (4) occurring against all the tariff items of sub-heading 2917 13, the entry “7.5%” shall be substituted;

(lix) for the entry in column (4) occurring against tariff item 2917 14 00, the entry “7.5%” shall be substituted;

(lx) for the entry in column (4) occurring against all the tariff items of sub-heading 2917 19, the entry “7.5%” shall be substituted;

(lxi) for the entry in column (4) occurring against tariff items 2917 20 00, 2917 32 00, 2917 33 00, 2917 34 00 and 2917 35 00, the entry “7.5%” shall be substituted;

(lxii) for the entry in column (4) occurring against tariff items 2917 36 00 and 2917 37 00, the entry “5%” shall be substituted;

(lxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 2917 39, the entry “7.5%” shall be substituted;

(lxiv) for the entry in column (4) occurring against all the tariff items of headings 2918, 2919, 2920, 2921, 2922, 2923, 2924 and 2925, the entry “7.5%” shall be substituted;

(lxv) for the entry in column (4) occurring against tariff item 2926 10 00, the entry “2.5%” shall be substituted;

(lxvi) for the entry in column (4) occurring against tariff items 2926 20 00, 2926 30 00, 2926 40 00 and 2926 90 00, the entry “7.5%” shall be substituted;

(lxvii) for the entry in column (4) occurring against all the tariff items of headings 2927, 2928, 2929, 2930, 2931 and 2932, the entry “7.5%” shall be substituted;

(lxviii) for the entry in column (4) occurring against tariff item 2933 11 00, the entry “7.5%” shall be substituted;

(lxix) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 19, the entry “7.5%” shall be substituted;

(lxx) for the entry in column (4) occurring against tariff item 2933 21 00, the entry “7.5%” shall be substituted;

(lxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 29, the entry “7.5%” shall be substituted;

(lxxii) for the entry in column (4) occurring against tariff items 2933 31 00 and 2933 32 00, the entry “7.5%” shall be substituted;

(lxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 33, the entry “7.5%” shall be substituted;

(lxxiv) for the entry in column (4) occurring against tariff items 2933 34 00, 2933 35 00, 2933 36 00 and 2933 37 00, the entry “7.5%” shall be substituted;

(lxxv) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 39, the entry “7.5%” shall be substituted;

(lxxvi) for the entry in column (4) occurring against tariff items 2933 41 00, 2933 49 00, 2933 52 00, 2933 53 00, 2933 54 00 and 2933 55 00, the entry “7.5%” shall be substituted;

(lxxvii) for the entry in column (4) occurring against tariff item 2933 61 00, the entry “7.5%” shall be substituted;

(lxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 2933 69, the entry “7.5%” shall be substituted;

(lxxix) for the entry in column (4) occurring against tariff item 2933 71 00, the entry “5%” shall be substituted;

(lxxx) for the entry in column (4) occurring against tariff items 2933 72 00, 2933 79 10, 2933 79 20, 2933 79 90, 2933 91 00, 2933 92 00, 2933 99 10 and 2933 99 90, the entry “7.5%” shall be substituted;

(lxxxii) for the entry in column (4) occurring against all the tariff items of headings 2934, 2935, 2936, 2937, 2938 and 2939, the entry “7.5%” shall be substituted;

(lxxxiii) for the entry in column (4) occurring against tariff item 2940 00 00, the entry “7.5%” shall be substituted;

(lxxxiiii) for the entry in column (4) occurring against all the tariff items of headings 2941 and 2942, the entry “7.5%” shall be substituted;

(24) in Chapter 31,—

(i) for the entry in column (4) occurring against all the tariff items of heading 3101, the entry “7.5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 3102 29, the entry “7.5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 3102 40 00, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 3102 60 00, 3102 80 00, 3102 90 10 and 3102 90 90, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 3103, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 3104 20 00, the entry “7.5%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 3104 90 00, the entry “7.5%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff item 3105 10 00, the entry “7.5%” shall be substituted;

(25) in Chapter 32,—

(i) for the entry in column (4) occurring against tariff item 3201 10 00, the entry “7.5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 3201 20 00, the entry “2.5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 3201 90, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 3202, 3203 and 3204, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 3205 00 00, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff items 3206 20 00, 3206 41 00, 3206 42 00, 3206 49 10, 3206 49 20, 3206 49 30, 3206 49 40, 3206 49 90 and 3206 50 00, the entry “7.5%” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 3207, the entry “7.5%” shall be substituted;

(26) in Chapter 33, for the entry in column (4) occurring against all the tariff items of heading 3301, the entry “20%” shall be substituted;

(27) in Chapter 34,—

(i) in the entry in column (2) occurring after heading 3402 and the entries relating thereto, for the words “surface active agents”, the words “surface-active agents” shall be substituted;

(ii) in the entry in column (2) occurring after tariff item 3402 39 00 and the entries relating thereto, for the words “surface active agents”, the words “surface-active agents” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 3403, the entry “7.5%” shall be substituted;

(28) in Chapter 35, for the entry in column (4) occurring against all the tariff items of headings 3501, 3502, 3503, 3504 and 3505, the entry “20%” shall be substituted;

(29) in Chapter 38,—

(i) for the entry in column (4) occurring against all the tariff items of headings 3801 and 3802, the entry “7.5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 3803 00 00, the entry “7.5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 3804, 3805, 3806 and 3807, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 3809 10 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 3809 91 10, 3809 91 20, 3809 91 30, 3809 91 40, 3809 91 50, 3809 91 60, 3809 91 70, 3809 91 80, 3809 91 90, 3809 92 00, 3809 93 10 and 3809 93 90, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of headings 3810, 3812 and 3815, the entry “7.5%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 3816 00 00, the entry “7.5%” shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of heading 3817, the entry “7.5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 3821 00 00, the entry “7.5%” shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of heading 3823, the entry “7.5%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 3824 10 00, 3824 30 00, 3824 40 10, 3824 40 90, 3824 50 10, 3824 50 90, 3824 81 00, 3824 82 00, 3824 83 00, 3824 84 00, 3824 85 00, 3824 86 00, 3824 87 00, 3824 88 00, 3824 89 00, 3824 91 00 and 3824 92 00, the entry “7.5%” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of heading 3827, the entry “7.5%” shall be substituted;

(30) in Chapter 39,—

(i) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely: —

“Supplementary Note:

1. In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.”;

(ii) for the entry in column (4) occurring against all the tariff items of headings 3901, 3902 and 3903, the entry “7.5%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 3905, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 3906 10 10, 3906 10 90, 3906 90 40, 3906 90 50, 3906 90 60 and 3906 90 90, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 3906 90 70, the entry “5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of headings 3907, 3909, 3910, 3911, 3912, 3913, 3914 and 3915, the entry “7.5%” shall be substituted;

(vii) in heading 3920, after tariff item 3920 10 12 and the entries relating thereto, the following shall be inserted, namely: —

“3920 10 13    - - - -    Geomembrane, conforming to IS 16352    kg.    10%    -”;

(31) in Chapter 40,—

(i) for the entry in column (4) occurring against tariff items 4001 21 00 and 4001 22 00, the entry “25% or Rs. 30 per kg., whichever is lower” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 4001 29, the entry “25% or Rs. 30 per kg., whichever is lower” shall be substituted;

(32) in Chapter 44, in Sub-heading Note 2, for the words “by products” and “saw dust”, the words “by-products” and “sawdust” shall respectively be substituted;

(33) in Section XI,—

(i) in clause (b) of Note 1, for the words, “straining cloth”, the words “filtering or straining cloth” shall be substituted;

(ii) after Sub-heading Notes, the following Supplementary Note shall be inserted, namely: —

“Supplementary Note:

1. In this Section, reference to any standard of the Bureau of Indian Standards or ASTM International refers to the last published version of that standard.”;

(34) in Chapter 50,—

(i) for the entry in column (4) occurring against all the tariff items of headings 5002, 5003, 5004, 5005 and 5006, the entry “15%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 5007, the entry “20%” shall be substituted;

(35) in Chapter 51,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5101, the entry “2.5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 5102, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 5103 10 10, 5103 20 10, 5103 20 20 and 5103 20 90, the entry “5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 5103 10 90 and 5103 30 00, the entry “10%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 5104, the entry “10%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff items 5105 10 00 and 5105 21 00, the entry “10%” shall be substituted;

(vii) for the entry in column (4) occurring against the tariff item 5105 29 10, the entry “2.5%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 5105 29 90, 5105 31 00, 5105 39 00 and 5105 40 00, the entry “10%” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of headings 5106, 5107, 5108, 5109 and 5110, the entry “10%” shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 11, the entry “10% or Rs. 115 per sq. metre, whichever is higher” shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 19, the entry “10% or Rs. 125 per sq. metre, whichever is higher” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-headings 5111 20 and 5111 30, the entry “10% or Rs. 65 per sq. metre, whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 90, the entry “10% or Rs. 75 per sq. metre, whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 11, the entry “10% or Rs. 105 per sq. metre, whichever is higher” shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 19, the entry “10% or Rs. 130 per sq. metre, whichever is higher” shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 20, the entry “10% or Rs. 70 per sq. metre, whichever is higher” shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 30, the entry “10% or Rs. 90 per sq. metre, whichever is higher” shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 90, the entry “10% or Rs. 115 per sq. metre, whichever is higher” shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of heading 5113, the entry “10% or Rs. 60 per sq. metre, whichever is higher” shall be substituted;

(36) in Chapter 52,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5201, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 5202, 5204, 5205, 5206 and 5207, the entry “10%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-headings 5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32 and 5208 33, the entry “10%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 39, the entry “10% or Rs. 150 per kg., whichever is higher” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 41, the entry “10% or Rs. 9 per sq. metre, whichever is higher” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 42, the entry “10% or Rs. 22 per sq. metre, whichever is higher” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 43, the entry “10%” shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 49, the entry “10% or Rs. 143 per kg., whichever is higher” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 51, the entry “10% or Rs. 27 per sq. metre, whichever is higher” shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 52, the entry “10% or Rs. 14 per sq. metre, whichever is higher” shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 59, the entry “10% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 11, 5209 12, 5209 21, 5209 22 and 5209 29 and tariff item 5209 19 00, the entry “10%” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 31, 5209 32 and 5209 39, the entry “10% or Rs. 150 per kg., whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 41, the entry “10% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xv) for the entry in column (4) occurring against tariff item 5209 42 00, the entry “10% or Rs. 25 per sq. metre, whichever is higher” shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 43, the entry “10% or Rs. 28 per sq. metre, whichever is higher” shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 49, the entry “10% or Rs.150 per kg., whichever is higher” shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 51 and 5209 52, the entry “10% or Rs. 24 per sq. metre, whichever is higher” shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 59, the entry “10% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 11, 5210 21, 5210 29, 5210 31 and 5210 32, the entry “10%” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 39, the entry “10% or Rs. 150 per kg., whichever is higher” shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 41, the entry “10% or Rs. 15 per sq. metre, whichever is higher” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 49, the entry “10% or Rs. 132 per kg., whichever is higher” shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 51 and 5210 59, the entry “10% or Rs. 12 per sq. metre, whichever is higher” shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 11 and 5211 12, the entry “10%” shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 5211 19 00, the entry “10%” shall be substituted;

(xxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 20, the entry “10%” shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 31, 5211 32 and 5211 39, the entry “10% or Rs. 150 per kg., whichever is higher” shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 41, the entry “10% or Rs. 35 per sq. metre, whichever is higher” shall be substituted;



(xxx) for the entry in column (4) occurring against tariff item 5211 42 00, the entry “10% or Rs. 18 per sq. metre, whichever is higher” shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 43, the entry “10% or Rs. 32 per sq. metre, whichever is higher” shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 49, the entry “10% or Rs. 150 per kg., whichever is higher” shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 51, 5211 52 and 5211 59, the entry “10% or Rs. 12 per sq. metre, whichever is higher” shall be substituted;

(xxxv) for the entry in column (4) occurring against tariff items 5212 11 00, 5212 12 00, 5212 13 00 and 5212 14 00, the entry “10%” shall be substituted;

(xxxvi) for the entry in column (4) occurring against tariff item 5212 15 00, the entry “10% or Rs. 165 per kg., whichever is higher” shall be substituted;

(xxxvii) for the entry in column (4) occurring against tariff items 5212 21 00, 5212 22 00 and 5212 23 00, the entry “10%” shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff item 5212 24 00, the entry “10% or Rs. 20 per sq. metre, whichever is higher” shall be substituted;

(xxxix) for the entry in column (4) occurring against tariff item 5212 25 00, the entry “10% or Rs. 165 per kg., whichever is higher” shall be substituted;

(37) in Chapter 53,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5301, the entry “Free” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 5303 10 10, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 5303 10 90, 5303 90 10 and 5303 90 90, the entry “10%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 5305, 5306, 5307, 5308 and 5309, the entry “10%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5310 10, the entry “20%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5310 90, the entry “10%” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 5311, the entry “10%” shall be substituted;

(38) in Chapter 54,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5401, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 5402 11 10 and 5402 19 10, the entry “5%” shall be substituted;

(iii) after tariff item 5402 19 10 and the entries relating thereto, the following shall be inserted, namely:—

“5402 19 20	- - -	Nylon 66 filament yarn conforming to IS 13464	kg.	2.5%	-”;
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(iv) for the entry in column (4) occurring against tariff items 5402 19 90, 5402 20 10, 5402 20 90, 5402 31 00, 5402 32 00, 5402 33 00, 5402 34 00, 5402 39 10, 5402 39 20, 5402 39 90, 5402 44 00, 5402 45 00, 5402 46 00, 5402 47 00, 5402 48 00, 5402 49 00 and 5402 5100, the entry “5%” shall be substituted;

(v) for tariff item 5402 52 00 and the entries relating thereto, the following shall be substituted, namely:—

“5402 52	- -	<i>Of polyesters:</i>			
5402 52 10	- - -	Polyester yarn-Anti Static Filament	kg.	2.5%	-
5402 52 90	- - -	Other	kg.	5%	-”;

(vi) for the entry in column (4) occurring against tariff items 5402 53 00, 5402 59 10, 5402 59 90, 5402 61 00, 5402 62 00, 5402 63 00, 5402 69 10, 5402 69 20, 5402 69 30, 5402 69 40 and 5402 69 50, the entry “5%” shall be substituted;

(vii) after tariff item 5402 69 50 and the entries relating thereto, the following shall be inserted, namely:—

“5402 69 60	- - -	Ultra high molecular weight poly ethylene filament yarn conforming to ASTM F2848	kg.	5%	-”;
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(viii) for the entry in column (4) occurring against tariff item 5402 69 90, the entry “5%” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of headings 5403 and 5404, the entry “5%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 5405 00 00, the entry “5%” shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of heading 5406, the entry “5%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 5407 10 11, 5407 10 12, 5407 10 13, 5407 10 14, 5407 10 15, 5407 10 16 and 5407 10 19, the entry “20% or Rs. 115 per kg., whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 5407 10 21, the entry “10% or Rs. 115 per kg., whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff items 5407 10 22, 5407 10 23, 5407 10 24 and 5407 10 25, the entry “20% or Rs. 115 per kg., whichever is higher” shall be substituted;

(xv) for the entry in column (4) occurring against tariff item 5407 10 26, the entry “10% or Rs. 115 per kg., whichever is higher” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff items 5407 10 29 and 5407 10 31, the entry “20% or Rs. 115 per kg., whichever is higher” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff item 5407 10 32, the entry “10% or Rs. 115 per kg., whichever is higher” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 5407 10 33, 5407 10 34, 5407 10 35, 5407 10 36 and 5407 10 39, the entry “20% or Rs. 115 per kg., whichever is higher” shall be substituted;

(xix) for the entry in column (4) occurring against tariff items 5407 10 41 and 5407 10 42, the entry “10% or Rs. 115 per kg., whichever is higher” shall be substituted;

(xx) for the entry in column (4) occurring against tariff items 5407 10 43, 5407 10 44, 5407 10 45, 5407 10 46, 5407 10 49, 5407 10 91, 5407 10 92, 5407 10 93, 5407 10 94, 5407 10 95, 5407 10 96 and 5407 10 99, the entry “20% or Rs. 115 per kg., whichever is higher” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-headings 5407 20 and 5407 30, the entry “20%” shall be substituted;

(xxii) for the entry in column (4) occurring against tariff item 5407 41 11, the entry “20% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxiii) for the entry in column (4) occurring against tariff item 5407 41 12, the entry “10% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxiv) for the entry in column (4) occurring against tariff item 5407 41 13, the entry “20% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxv) for the entry in column (4) occurring against tariff item 5407 41 14, the entry “10% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 5407 41 19, the entry “20% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxvii) for the entry in column (4) occurring against tariff items 5407 41 21 and 5407 41 22, the entry “10% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxviii) for the entry in column (4) occurring against tariff item 5407 41 23, the entry “20% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 5407 41 24, the entry “10% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxx) for the entry in column (4) occurring against tariff item 5407 41 29, the entry “20% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 42, the entry “20% or Rs. 36 per sq. metre, whichever is higher” shall be substituted;

(xxxii) for the entry in column (4) occurring against tariff item 5407 43 00, the entry “20% or Rs. 40 per sq. metre, whichever is higher” shall be substituted;

(xxxiii) for the entry in column (4) occurring against tariff item 5407 44 10, the entry “20% or Rs. 35 per sq. metre, whichever is higher” shall be substituted;

(xxxiv) for the entry in column (4) occurring against tariff item 5407 44 20, the entry “10% or Rs. 35 per sq. metre, whichever is higher” shall be substituted;

(xxxv) for the entry in column (4) occurring against tariff items 5407 44 30, 5407 44 40 and 5407 44 90, the entry “20% or Rs. 35 per sq. metre, whichever is higher” shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 51, the entry “20% or Rs. 11 per sq. metre, whichever is higher” shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 52, the entry “20% or Rs. 23 per sq. metre, whichever is higher” shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff item 5407 53 00, the entry “20% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(xxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 54, the entry “20% or Rs. 20 per sq. metre, whichever is higher” shall be substituted;

(xl) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 61, the entry “20% or Rs. 150 per kg., whichever is higher” shall be substituted;

(xli) for the entry in column (4) occurring against tariff item 5407 69 00, the entry “20% or Rs. 36 per sq. metre, whichever is higher” shall be substituted;

(xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 71, the entry “20% or Rs. 10 per sq. metre, whichever is higher” shall be substituted;

(xliii) for the entry in column (4) occurring against tariff item 5407 72 00, the entry “20% or Rs. 24 per sq. metre, whichever is higher” shall be substituted;

(xliv) for the entry in column (4) occurring against tariff item 5407 73 00, the entry “20% or Rs. 36 per sq. metre, whichever is higher” shall be substituted;

(xlv) for the entry in column (4) occurring against tariff item 5407 74 00, the entry “20% or Rs. 23 per sq. metre, whichever is higher” shall be substituted;

(xlvi) for the entry in column (4) occurring against tariff items 5407 81 11, 5407 81 12, 5407 81 13 and 5407 81 14, the entry “20% or Rs. 10 per sq. metre, whichever is higher” shall be substituted;

(xlvii) for the entry in column (4) occurring against tariff items 5407 81 15 and 5407 81 16, the entry “10% or Rs. 10 per sq. metre, whichever is higher” shall be substituted;

(xlviii) for the entry in column (4) occurring against tariff item 5407 81 19, the entry “20% or Rs. 10 per sq. metre, whichever is higher” shall be substituted;

(xlix) for the entry in column (4) occurring against tariff item 5407 81 21, the entry “10% or Rs. 10 per sq. metre, whichever is higher” shall be substituted;

(l) for the entry in column (4) occurring against tariff items 5407 81 22 and 5407 81 23, the entry “20% or Rs. 10 per sq. metre, whichever is higher” shall be substituted;

(li) for the entry in column (4) occurring against tariff items 5407 81 24, 5407 81 25 and 5407 81 26, the entry “10% or Rs. 10 per sq. metre, whichever is higher” shall be substituted;

(lii) for the entry in column (4) occurring against tariff item 5407 81 29, the entry “20% or Rs. 10 per sq. metre, whichever is higher” shall be substituted;

(liii) for the entry in column (4) occurring against tariff items 5407 82 10, 5407 82 20, 5407 82 30 and 5407 82 40, the entry “20% or Rs. 25 per sq. metre, whichever is higher” shall be substituted;

(liv) for the entry in column (4) occurring against tariff item 5407 82 50, the entry “10% or Rs. 25 per sq. metre, whichever is higher” shall be substituted;

(lv) for the entry in column (4) occurring against tariff items 5407 82 60 and 5407 82 90, the entry “20% or Rs. 25 per sq. metre, whichever is higher” shall be substituted;

(lvi) for the entry in column (4) occurring against tariff item 5407 83 00, the entry “20% or Rs. 40 per sq. metre, whichever is higher” shall be substituted;

(lvii) for the entry in column (4) occurring against tariff items 5407 84 10, 5407 84 20, 5407 84 30 and 5407 84 40, the entry “20% or Rs. 23 per sq. metre, whichever is higher” shall be substituted;

(lviii) for the entry in column (4) occurring against tariff item 5407 84 50, the entry “10% or Rs. 23 per sq. metre, whichever is higher” shall be substituted;

(lix) for the entry in column (4) occurring against tariff items 5407 84 60, 5407 84 70 and 5407 84 90, the entry “20% or Rs. 23 per sq. metre, whichever is higher” shall be substituted;

(lx) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 91, the entry “20% or Rs. 15 per sq. metre, whichever is higher” shall be substituted;

(lxi) for the entry in column (4) occurring against tariff item 5407 92 00, the entry “20% or Rs. 40 per sq. metre, whichever is higher” shall be substituted;

(lxii) for the entry in column (4) occurring against tariff item 5407 93 00, the entry “20% or Rs. 27 per sq. metre, whichever is higher” shall be substituted;

(lxiii) for the entry in column (4) occurring against tariff item 5407 94 00, the entry “20% or Rs. 40 per sq. metre, whichever is higher” shall be substituted;

(lxiv) for the entry in column (4) occurring against tariff item 5408 10 00, the entry “20%” shall be substituted;

(lxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 21, the entry “20%” shall be substituted;

(lxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 22, the entry “20% or Rs. 27 per sq. metre, whichever is higher” shall be substituted;

(lxvii) for the entry in column (4) occurring against tariff item 5408 23 00, the entry “20% or Rs. 28 per sq. metre, whichever is higher” shall be substituted;

(lxviii) for the entry in column (4) occurring against tariff item 5408 24 11, the entry “20% or Rs. 52 per sq. metre, whichever is higher” shall be substituted;

(lxix) for the entry in column (4) occurring against tariff items 5408 24 12 and 5408 24 13, the entry “10% or Rs. 52 per sq. metre, whichever is higher” shall be substituted;

(lxx) for the entry in column (4) occurring against tariff item 5408 24 14, the entry “20% or Rs. 52 per sq. metre, whichever is higher” shall be substituted;

(lxxi) for the entry in column (4) occurring against tariff item 5408 24 15, the entry “10% or Rs. 52 per sq. metre, whichever is higher” shall be substituted;

(lxxii) for the entry in column (4) occurring against tariff items 5408 24 16 and 5408 24 17, the entry “20% or Rs. 52 per sq. metre, whichever is higher” shall be substituted;

(lxxiii) for the entry in column (4) occurring against tariff item 5408 24 18, the entry “10% or Rs. 52 per sq. metre, whichever is higher” shall be substituted;

(lxxiv) for the entry in column (4) occurring against tariff items 5408 24 19 and 5408 24 90, the entry “20% or Rs. 52 per sq. metre, whichever is higher” shall be substituted;

(lxxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 31, the entry “20% or Rs. 25 per sq. metre, whichever is higher” shall be substituted;

(lxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 32, the entry “20% or Rs. 44 per sq. metre, whichever is higher” shall be substituted;

(lxxvii) for the entry in column (4) occurring against tariff item 5408 33 00, the entry “20% or Rs. 10 per sq. metre, whichever is higher” shall be substituted;

(lxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 34, the entry “20% or Rs. 11 per sq. metre, whichever is higher” shall be substituted;

(39) in Chapter 55,—

(i) after the Note, the following Supplementary Note shall be inserted, namely:—

“Supplementary Note:

For the purposes of this Chapter, inherent Fire Retardant (FR) fibres, as specified in IS 11871, IS 13501, IS 15742, IS 15742 A, are those in which the FR properties are naturally part of the polymer backbone and can never be worn away or washed out.”;

(ii) for the entry in column (4) occurring against all the tariff items of headings 5501 and 5502, the entry “5%” shall be substituted;

(iii) for tariff item 5503 11 00 and the entries relating thereto, the following shall be substituted, namely:—

“5503 11	--	<i>Of aramids:</i>			
5503 11 10	---	Aramid Flame Retardant Fibre	kg.	2.5%	-
5503 11 20	---	Para- aramid Fibre	kg.	2.5%	-
5503 11 90	---	Other	kg.	5%	-”;

(iv) for tariff item 5503 19 00 and the entries relating thereto, the following shall be substituted, namely:—

“5503 19	--	<i>Other:</i>			
5503 19 10	---	Nylon Staple Fibre	kg.	2.5%	-
5503 19 20	---	Nylon Anti Static Staple Fibre	kg.	2.5%	-
5503 19 30	---	Nylon 66 fibre conforming to IS 13464	kg.	2.5%	-
5503 19 90	---	Other	kg.	5%	-”;

(v) for the entry in column (4) occurring against tariff item 5503 20 00, the entry “5%” shall be substituted;

(vi) for tariff item 5503 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“5503 30	-	<i>Acrylic or modacrylic:</i>			
5503 30 10	---	Pre Oxidised Fibre, conforming to IS 17308	kg.	2.5%	-
5503 30 90	---	Other	kg.	5%	-”;

(vii) for the entry in column (4) occurring against tariff items 5503 40 00, 5503 90 10 and 5503 90 20, the entry “5%” shall be substituted;

(viii) after tariff item 5503 90 20 and the entries relating thereto, the following shall be inserted, namely:—

“5503 90 30	- - -	Ultra high molecular weight poly ethylene staple fibre conforming to ASTM F2848	kg.	5%	-”;
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(ix) for the entry in column (4) occurring against tariff item 5503 90 90, the entry “5%” shall be substituted;

(x) for sub-heading 5504 10, tariff items 5504 10 10 to 5504 10 90 and the entries relating thereto, the following shall be substituted, namely:—

“5504 10	-	<i>Of viscose rayon:</i>			
	- - -	<i>Obtained from wood other than bamboo:</i>			
5504 10 11	- - - -	Flame retardant Viscose Rayon fibre	kg.	2.5%	-
5504 10 19	- - - -	Other	kg.	5%	-
	- - -	<i>Obtained from bamboo:</i>			
5504 10 21	- - - -	Flame retardant Viscose Rayon fibre	kg.	2.5%	-
5504 10 29	- - - -	Other	kg.	5%	-
5504 10 90	- - -	Other	kg.	5%	-”;

(xi) for the entry in column (4) occurring against tariff items 5504 90 10, 5504 90 20, 5504 90 30 and 5504 90 90, the entry “5%” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of headings 5505, 5506, 5507 and 5508, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff items 5509 11 00, 5509 12 00, 5509 21 00, 5509 22 00, 5509 31 00, 5509 32 00, 5509 41 10, 5509 41 20, 5509 41 30, 5509 41 90, 5509 42 10, 5509 42 20, 5509 42 30, 5509 42 90, 5509 51 00, 5509 52 00, 5509 53 00, 5509 59 00, 5509 61 00, 5509 62 00, 5509 69 00, 5509 91 00 and 5509 92 00, the entry “5%” shall be substituted;

(xiv) for tariff item 5509 99 00 and the entries relating thereto, the following shall be substituted, namely: —

“5509 99	- -	<i>Other:</i>			
5509 99 10	- - -	Yarn made of 100% inherent FR synthetic fibre	kg.	5%	-
5509 99 90	- - -	Other	kg.	5%	-”;

(xv) for the entry in column (4) occurring against tariff items 5510 11 10, 5510 11 20, 5510 11 90, 5510 12 10, 5510 12 20, 5510 12 90, 5510 20 10, 5510 20 20, 5510 20 90, 5510 30 10, 5510 30 20, 5510 30 90, 5510 90 10 and 5510 90 20, the entry “5%” shall be substituted;

(xvi) after tariff item 5510 90 20 and the entries relating thereto, the following shall be inserted, namely:—



“5510 90 30      - - -      Yarn made of 100% inherent FR artificial fibre      kg.      5%      -”;

(xvii) for the entry in column (4) occurring against tariff item 5510 90 90, the entry “5%” shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of heading 5511, the entry “10%” shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 11, the entry “20%” shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 19, the entry “20% or Rs. 25 per sq. metre, whichever is higher” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 21, the entry “20%” shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 29, the entry “20% or Rs. 28 per sq. metre, whichever is higher” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 91, the entry “20%” shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 99, the entry “20% or Rs. 54 per kg., whichever is higher” shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-headings 5513 11, 5513 12, 5513 13 and 5513 19, the entry “20%” shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 5513 21 00, the entry “20% or Rs. 107 per kg., whichever is higher” shall be substituted;

(xxvii) for the entry in column (4) occurring against tariff item 5513 23 00, the entry “20% or Rs. 125 per kg. or Rs. 25 per sq. metre, whichever is highest” shall be substituted;

(xxviii) for the entry in column (4) occurring against tariff item 5513 29 00, the entry “20% or Rs. 185 per kg., whichever is higher” shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 5513 31 00, the entry “20% or Rs. 21 per sq. metre, whichever is higher” shall be substituted;

(xxx) for the entry in column (4) occurring against tariff item 5513 39 00, the entry “20% or Rs. 125 per kg. or Rs. 25 per sq. metre, whichever is highest” shall be substituted;

(xxxii) for the entry in column (4) occurring against tariff item 5513 41 00, the entry “20% or Rs. 15 per sq. metre, whichever is higher” shall be substituted;

(xxxii) for the entry in column (4) occurring against tariff item 5513 49 00, the entry “20% or Rs. 185 per kg., whichever is higher” shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-headings 5514 11, 5514 12 and 5514 19, the entry “20%” shall be substituted;

(xxxiv) for the entry in column (4) occurring against tariff item 5514 21 00, the entry “20% or Rs. 100 per kg. or Rs. 30 per sq. metre, whichever is highest” shall be substituted;

(xxxv) for the entry in column (4) occurring against tariff item 5514 22 00, the entry “20% or Rs. 100 per kg., whichever is higher” shall be substituted;

(xxxvi) for the entry in column (4) occurring against tariff item 5514 23 00, the entry “20% or Rs. 114 per kg., whichever is higher” shall be substituted;

(xxxvii) for the entry in column (4) occurring against tariff item 5514 29 00, the entry “20% or Rs. 121 per kg., whichever is higher” shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff item 5514 30 11, the entry “20% or Rs. 45 per sq. metre, whichever is higher” shall be substituted;

(xxxix) for the entry in column (4) occurring against tariff item 5514 30 12, the entry “20% or Rs. 26 per sq. metre, whichever is higher” shall be substituted;

(xl) for the entry in column (4) occurring against tariff item 5514 30 13, the entry “20% or Rs. 180 per kg., whichever is higher” shall be substituted;

(xli) for the entry in column (4) occurring against tariff item 5514 30 19, the entry “20% or Rs. 31 per sq. metre, whichever is higher” shall be substituted;

(xlii) for the entry in column (4) occurring against tariff item 5514 41 00, the entry “20% or Rs. 26 per sq. metre, whichever is higher” shall be substituted;

(xliii) for the entry in column (4) occurring against tariff item 5514 42 00, the entry “20% or Rs. 140 per kg., whichever is higher” shall be substituted;

(xliv) for the entry in column (4) occurring against tariff item 5514 43 00, the entry “20% or Rs. 31 per sq. metre, whichever is higher” shall be substituted;

(xlv) for the entry in column (4) occurring against tariff item 5514 49 00, the entry “20% or Rs. 114 per kg., whichever is higher” shall be substituted;

(xlvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 11, the entry “20% or Rs. 40 per sq. metre, whichever is higher” shall be substituted;

(xlvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 12, the entry “20% or Rs. 95 per kg., whichever is higher” shall be substituted;

(xlviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 13, the entry “20% or Rs. 75 per sq. metre, whichever is higher” shall be substituted;

(xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 19, the entry “20% or Rs. 45 per sq. metre, whichever is higher” shall be substituted;

(l) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 21, the entry “20% or Rs. 55 per sq. metre, whichever is higher” shall be substituted;

(li) for the entry in column (4) occurring against tariff items 5515 22 10 and 5515 22 20, the entry “10% or Rs. 140 per kg., whichever is higher” shall be substituted;

(lii) for the entry in column (4) occurring against tariff item 5515 22 30, the entry “20% or Rs. 140 per kg., whichever is higher” shall be substituted;

(liii) for the entry in column (4) occurring against tariff item 5515 22 40, the entry “10% or Rs. 140 per kg., whichever is higher” shall be substituted;

(liv) for the entry in column (4) occurring against tariff item 5515 22 90, the entry “20% or Rs. 140 per kg., whichever is higher” shall be substituted;

(lv) for the entry in column (4) occurring against tariff items 5515 29 10 and 5515 29 20, the entry “10% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(lvi) for the entry in column (4) occurring against tariff items 5515 29 30, 5515 29 40 and 5515 29 90, the entry “20% or Rs. 30 per sq. metre, whichever is higher” shall be substituted;

(lvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 91, the entry “20% or Rs. 40 per sq. metre, whichever is higher” shall be substituted;

(lviii) for the entry in column (4) occurring against tariff items 5515 99 10, 5515 99 20, 5515 99 30 and 5515 99 40, the entry “20% or Rs. 35 per sq. metre, whichever is higher” shall be substituted;

(lix) after tariff item 5515 99 40 and the entries relating thereto, the following shall be inserted, namely:—

“5515 99 50	- - -	Fabrics made of 100% inherent FR synthetic fibre	m <sup>2</sup>	20% or Rs. 35 per sq. metre, whichever is higher	-”;
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(lx) for the entry in column (4) occurring against tariff item 5515 99 90, the entry “20% or Rs. 35 per sq. metre, whichever is higher” shall be substituted;

(lxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 11, the entry “20%” shall be substituted;

(lxii) for the entry in column (4) occurring against tariff item 5516 12 00, the entry “20% or Rs. 35 per sq. metre, whichever is higher” shall be substituted;

(lxiii) for the entry in column (4) occurring against tariff item 5516 13 00, the entry “20% or Rs. 40 per sq. metre, whichever is higher” shall be substituted;

(lxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 14, the entry “20% or Rs. 12 per sq. metre, whichever is higher” shall be substituted;

(lxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 21, the entry “20%” shall be substituted;

(lxvi) for the entry in column (4) occurring against tariff items 5516 22 00 and 5516 23 00, the entry “20% or Rs. 150 per kg., whichever is higher” shall be substituted;

(lxvii) for the entry in column (4) occurring against tariff item 5516 24 00, the entry “20% or Rs. 12 per sq. metre, whichever is higher” shall be substituted;

(lxviii) for the entry in column (4) occurring against tariff item 5516 31 10, the entry “20%” shall be substituted;

(lxix) for the entry in column (4) occurring against tariff item 5516 31 20, the entry “10%” shall be substituted;

(lxx) for the entry in column (4) occurring against tariff items 5516 32 00, 5516 33 00, 5516 34 00, 5516 41 10, 5516 41 20 and 5516 42 00, the entry “20%” shall be substituted;

(lxxi) for the entry in column (4) occurring against tariff items 5516 43 00 and 5516 44 00, the entry “20% or Rs. 12 per sq. metre, whichever is higher” shall be substituted;

(lxxii) for the entry in column (4) occurring against tariff items 5516 91 10, 5516 91 20 and 5516 92 00, the entry “20%” shall be substituted;

(lxxiii) for the entry in column (4) occurring against tariff item 5516 93 00, the entry “20% or Rs. 21 per sq. metre, whichever is higher” shall be substituted;

(lxxiv) for the entry in column (4) occurring against tariff item 5516 94 00, the entry “20% or Rs. 40 per sq. metre, whichever is higher” shall be substituted;

(40) in Chapter 56,—

(i) for the entry in column (4) occurring against all the tariff items of sub-heading 5601 21, the entry “10%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 5601 22 00 and 5601 29 00, the entry “10%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 5601 30 00, the entry “20%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of heading 5602, the entry “10%” shall be substituted;

(v) for tariff item 5603 11 00 and the entries relating thereto, the following shall be substituted, namely:—

“5603 11	--	<i>Weighing not more than 25g/m<sup>2</sup>:</i>			
5603 11 10	---	Crop covers, conforming to IS 16718	kg.	20%	-
5603 11 90	---	Other	kg.	20%	-”;

(vi) for the entry in column (4) occurring against tariff item 5603 12 00, the entry “20%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 5603 13 00, the entry “10%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff item 5603 14 00, the entry “20%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 5603 91 00, the entry “10%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 5603 92 00, the entry “20%” shall be substituted;

(xi) for tariff items 5603 93 00 and 5603 94 00 and the entries relating thereto, the following shall be substituted, namely: —

“5603 93	--	<i>Weighing more than 70g/ m<sup>2</sup> but not more than 150 g/m<sup>2</sup>:</i>			
5603 93 10	---	Mulch Mats, conforming to IS 17355	kg.	10%	-
5603 93 90	---	Other	kg.	10%	-
5603 94	--	<i>Weighing more than 150 g/m<sup>2</sup>:</i>			
5603 94 10	---	Non-woven Geotextile and articles thereof, Conforming to IS 16391, IS 16392	kg.	20%	-
5603 94 20	---	Mulch Mats, conforming to IS 17355	kg.	20%	-
5603 94 90	---	Other	kg.	20%	-”;

(xii) for the entry in column (4) occurring against all the tariff items of headings 5604, 5605, 5606, 5607, 5608 and 5609, the entry “10%” shall be substituted;

(41) in Chapter 57,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5701, the entry “20%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 5702 10 00, 5702 20 10, 5702 20 20 and 5702 20 90, the entry “20%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 31, the entry “20%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 32, the entry “20% or Rs. 105 per sq. metre, whichever is higher” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 39 and 5702 41, the entry “20%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 42, the entry “20% or Rs. 80 per sq. metre, whichever is higher” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 49, the entry “20%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 5702 50 21, 5702 50 22 and 5702 50 29, the entry “20% or Rs. 105 per sq. metre, whichever is higher” shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 5702 50 31, 5702 50 32, 5702 50 33 and 5702 50 39, the entry “20%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 5702 91 10, the entry “20%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff item 5702 91 20, the entry “10%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 5702 91 30 and 5702 91 90, the entry “20%” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 92, the entry “20% or Rs. 110 per sq. metre, whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 99, the entry “20%” shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 10, the entry “20%” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff items 5703 21 00, 5703 29 10, 5703 29 20 and 5703 29 90, the entry “20% or Rs. 70 per sq. metre, whichever is higher” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 5703 31 00, 5703 39 10, 5703 39 20 and 5703 39 90, the entry “20% or Rs. 55 per sq. metre, whichever is higher” shall be substituted;

(xviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 90, the entry “20%” shall be substituted;

(xix) for the entry in column (4) occurring against tariff items 5704 10 00 and 5704 20 10, the entry “20%” shall be substituted;

(xx) for the entry in column (4) occurring against tariff item 5704 20 20, the entry “10%” shall be substituted;

(xxi) for the entry in column (4) occurring against tariff item 5704 20 90, the entry “20%” shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5704 90, the entry “20% or Rs. 35 per sq. metre, whichever is higher” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of heading 5705, the entry “20%” shall be substituted;

(42) in Chapter 58,—

(i) after the Notes, the following Supplementary Note shall be inserted, namely: —

“Supplementary Note:

1. (a) For the purposes of this Chapter, “Lucknow Chikan craft” refers to a type of embroidery defined and recognised by the Geographical Indication (GI) Registry against the GI no. 119 under the Geographical Indication of Goods (Registration and Protection) Act, 1999 (48 of 1999).

(b) Produced/manufactured by a person certified/recognised and mentioned as a user in the Geographical Indication Registry against the said GI no. 119.”;

(ii) for the entry in column (4) occurring against tariff item 5801 10 00, the entry “10% or Rs. 210 per sq. metre, whichever is higher” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 5801 21 00, the entry “10% or Rs. 80 per sq. metre, whichever is higher” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 22, the entry “10% or Rs. 70 per sq. metre, whichever is higher” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 5801 23 00, the entry “10% or Rs. 80 per sq. metre, whichever is higher” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 5801 26 00, the entry “10% or Rs. 180 per sq. metre, whichever is higher” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 5801 27 10, the entry “10% or Rs. 135 per sq. metre, whichever is higher” shall be substituted;

(viii) for the entry in column (4) occurring against tariff item 5801 27 20, the entry “10% or Rs. 120 per sq. metre, whichever is higher” shall be substituted;

(ix) for the entry in column (4) occurring against tariff item 5801 27 90, the entry “10% or Rs. 135 per sq. metre, whichever is higher” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 5801 31 00, the entry “20% or Rs. 75 per sq. metre, whichever is higher” shall be substituted;

(xi) for the entry in column (4) occurring against tariff item 5801 32 00, the entry “20% or Rs. 180 per sq. metre, whichever is higher” shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 5801 33 00, the entry “20% or Rs. 150 per sq. metre, whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 36, the entry “20% or Rs. 130 per sq. metre, whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff item 5801 37 10, the entry “20% or Rs. 140 per sq. metre, whichever is higher” shall be substituted;

(xv) for the entry in column (4) occurring against tariff item 5801 37 20, the entry “20% or Rs. 68 per sq. metre, whichever is higher” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff item 5801 37 90, the entry “20% or Rs. 140 per sq. metre, whichever is higher” shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 90, the entry “10% or Rs. 35 per sq. metre, whichever is higher” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff item 5802 10 10, the entry “10%” shall be substituted;

(xix) for the entry in column (4) occurring against tariff items 5802 10 20, 5802 10 30, 5802 10 40, 5802 10 50, 5802 10 60 and 5802 10 90, the entry “10% or Rs. 60 per sq. metre, whichever is higher” shall be substituted;

(xx) for the entry in column (4) occurring against tariff item 5802 20 00, the entry “10%” shall be substituted;

(xxi) for the entry in column (4) occurring against tariff item 5802 30 00, the entry “10% or Rs. 150 per kg., whichever is higher” shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of heading 5803, the entry “10%” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5804 10, the entry “10% or Rs. 200 per kg., whichever is higher” shall be substituted;

(xxiv) for the entry in column (4) occurring against tariff item 5804 21 00, the entry “20% or Rs. 200 per kg., whichever is higher” shall be substituted;

(xxv) for the entry in column (4) occurring against tariff items 5804 29 10, 5804 29 90 and 5804 30 00, the entry “10% or Rs. 200 per kg., whichever is higher” shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of heading 5805, the entry “10%” shall be substituted;

(xxvii) for the entry in column (4) occurring against tariff items 5806 10 00, 5806 20 00, 5806 31 10, 5806 31 20 and 5806 31 90, the entry “10%” shall be substituted;



(xxviii) for the entry in column (4) occurring against tariff item 5806 32 00, the entry “20%” shall be substituted;

(xxix) for the entry in column (4) occurring against tariff items 5806 39 10, 5806 39 20, 5806 39 30, 5806 39 90 and 5806 40 00, the entry “10%” shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of headings 5807, 5808 and 5809, the entry “10%” shall be substituted;

(xxxi) for the entry in column (4) occurring against tariff item 5810 10 00, the entry “10% or Rs. 200 per kg., whichever is higher” shall be substituted;

(xxxii) in heading 5810, for tariff item 5810 91 00, sub-heading 5810 92, tariff items 5810 92 10 to 5810 99 00 and the entries relating thereto, the following shall be substituted, namely:—

“ 5810 91	--	<i>Of cotton:</i>			
5810 91 10	---	Embroidered with Lucknow Chikan Craft	kg.	10%	-
5810 91 90	---	Other	kg.	10%	-
5810 92	--	<i>Of man made fibres:</i>			
5810 92 10	---	Embroidered badges, motifs and the like	kg.	10%	-
5810 92 20	---	Embroidered with Lucknow Chikan Craft	kg.	10%	-
5810 92 90	---	Other	kg.	10%	-
5810 99	--	<i>Of other textile materials:</i>			
5810 99 10	---	Embroidered with Lucknow Chikan Craft	kg.	10%	-
5810 99 90	---	Other	kg.	10%	-”;

(xxxiii) for the entry in column (4) occurring against all the tariff items of heading 5811, the entry “10%” shall be substituted;

(43) in Chapter 59,—

(i) for the entry in column (4) occurring against all the tariff items of heading 5901, the entry “10%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 5902 and 5903, the entry “20%” shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 5904, 5905, 5906, 5907, 5908 and 5909, the entry “10%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5910 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 5911 10 00, 5911 20 00, 5911 31 10, 5911 31 20, 5911 31 30, 5911 31 40, 5911 31 50, 5911 31 90, 5911 32 10, 5911 32 20, 5911 32 30, 5911 32 40, 5911 32 50, 5911 32 90, 5911 40 00, 5911 90 10 and 5911 90 20, the entry “10%” shall be substituted;

(vi) after tariff item 5911 90 20 and the entries relating thereto, the following shall be inserted, namely:—

	“- - -	<i>Knitted or woven Geo-technical textile:</i>			
5911 90 31	----	Geogrid conforming to IS 17373	kg.	10%	-
5911 90 32	----	Geotextile conforming to IS 16391, IS 16392	kg.	10%	-
5911 90 39	----	Other	kg.	10%	-
5911 90 40	---	Mulch mats, conforming to IS 16202	kg.	10%	-”;

(vii) for the entry in column (4) occurring against tariff item 5911 90 90, the entry “10%” shall be substituted;

(44) in Chapter 60,—

(i) for the entry in column (4) occurring against tariff items 6001 10 10, 6001 10 20, 6001 10 90 and 6001 21 00, the entry “10%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 6001 22 00, the entry “20%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 6001 29 00 and 6001 91 00, the entry “10%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 6001 92 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 6001 99 10, 6001 99 90, 6002 40 00, 6002 90 00, 6003 10 00 and 6003 20 00, the entry “10%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff items 6003 30 00 and 6003 40 00, the entry “20%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 6003 90 00, the entry “10%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 6004 10 00, 6004 90 00, 6005 35 00 and 6005 36 00, the entry “20%” shall be substituted;

(ix) for tariff item 6005 37 00 and the entries relating thereto, the following shall be substituted, namely:—

“ 6005 37	--	<i>Other, dyed:</i>			
6005 37 10	---	Shade Nets, conforming to IS 16008	kg.	20%	-
6005 37 90	---	Other	kg.	20%	-”;

(x) for the entry in column (4) occurring against tariff items 6005 38 00, 6005 39 00, 6005 41 00, 6005 42 00, 6005 43 00 and 6005 44 00, the entry “20%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 6005 90 00, 6006 10 00, 6006 21 00, 6006 22 00, 6006 23 00 and 6006 24 00, the entry “10%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff items 6006 31 00, 6006 32 00, 6006 33 00, 6006 34 00, 6006 41 00, 6006 42 00, 6006 43 00 and 6006 44 00, the entry “20%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 6006 90 00, the entry “10%” shall be substituted;

(45) in Chapter 61,—

(i) for the entry in column (4) occurring against all the tariff items of headings 6101, 6102 and 6103, the entry “20%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 6104 13 00, 6104 19 10, 6104 19 20, 6104 19 90, 6104 22 00, 6104 23 00, 6104 29 10, 6104 29 20, 6104 29 90, 6104 31 00, 6104 32 00, 6104 33 00, 6104 39 10, 6104 39 20 and 6104 39 90, the entry “20%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 6104 41 00, the entry “20% or Rs. 255 per piece, whichever is higher” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 6104 42 00, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 6104 43 00 and 6104 44 00, the entry “20% or Rs. 255 per piece, whichever is higher” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 49, the entry “20% or Rs. 220 per piece, whichever is higher” shall be substituted;

(vii) for the entry in column (4) occurring against tariff items 6104 51 00, 6104 52 00, 6104 53 00, 6104 59 10, 6104 59 20 and 6104 59 90, the entry “20% or Rs. 110 per piece, whichever is higher” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 6104 61 00, 6104 62 00, 6104 63 00, 6104 69 10, 6104 69 20 and 6104 69 90, the entry “20%” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-headings 6105 10 and 6105 20, the entry “20% or Rs. 83 per piece, whichever is higher” shall be substituted;

(x) for the entry in column (4) occurring against tariff items 6105 90 10, 6105 90 90 and 6106 10 00, the entry “20% or Rs. 90 per piece, whichever is higher” shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 20, the entry “20% or Rs. 25 per piece, whichever is higher” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 90, the entry “20% or Rs. 135 per piece, whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff item 6107 11 00, the entry “20% or Rs. 24 per piece, whichever is higher” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 12, the entry “20% or Rs. 30 per piece, whichever is higher” shall be substituted;

(xv) for the entry in column (4) occurring against tariff items 6107 19 10, 6107 19 90, 6107 21 00, 6107 22 10, 6107 22 20, 6107 29 10, 6107 29 20, 6107 29 90, 6107 91 10, 6107 91 90, 6107 99 10, 6107 99 20 and 6107 99 90, the entry “20%” shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 11 and 6108 19, the entry “20%” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 6108 21 00, 6108 22 10 and 6108 22 20, the entry “20% or Rs. 25 per piece, whichever is higher” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 6108 29 10, 6108 29 90, 6108 31 00, 6108 32 10 and 6108 32 20, the entry “20%” shall be substituted;

(xix) for the entry in column (4) occurring against tariff item 6108 39 10, the entry “10%” shall be substituted;

(xx) for the entry in column (4) occurring against tariff item 6108 39 90, the entry “20%” shall be substituted;

(xxi) for the entry in column (4) occurring against tariff item 6108 91 00, the entry “20% or Rs. 65 per piece, whichever is higher” shall be substituted;

(xxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 92, the entry “20% or Rs. 60 per piece, whichever is higher” shall be substituted;

(xxiii) for the entry in column (4) occurring against tariff item 6108 99 10, the entry “20%” shall be substituted;

(xxiv) for the entry in column (4) occurring against tariff item 6108 99 20, the entry “10%” shall be substituted;

(xxv) for the entry in column (4) occurring against tariff item 6108 99 90, the entry “20%” shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 6109 10 00, the entry “20% or Rs. 45 per piece, whichever is higher” shall be substituted;

(xxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6109 90, the entry “20% or Rs. 50 per piece, whichever is higher” shall be substituted;

(xxviii) for the entry in column (4) occurring against tariff items 6110 11 10, 6110 11 20, 6110 11 90, 6110 12 00 and 6110 19 00, the entry “20% or Rs. 275 per piece, whichever is higher” shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 6110 20 00, the entry “20% or Rs. 85 per piece, whichever is higher” shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 30, the entry “20% or Rs. 110 per piece, whichever is higher” shall be substituted;

(xxxii) for the entry in column (4) occurring against tariff item 6110 90 00, the entry “20% or Rs. 105 per piece, whichever is higher” shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of heading 6111, the entry “20%” shall be substituted;

(xxxiiii) for the entry in column (4) occurring against tariff items 6112 11 00 and 6112 12 00, the entry “20%” shall be substituted;

(xxxv) for the entry in column (4) occurring against tariff item 6112 19 10, the entry “10%” shall be substituted;

(xxxvi) for the entry in column (4) occurring against tariff items 6112 19 20, 6112 19 30 and 6112 19 90, the entry “20%” shall be substituted;

(xxxvii) for the entry in column (4) occurring against tariff item 6112 20 10, the entry “10%” shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff items 6112 20 20, 6112 20 30, 6112 20 40, 6112 20 50, 6112 20 90, 6112 31 00, 6112 39 10, 6112 39 20, 6112 39 90 and 6112 41 00, the entry “20%” shall be substituted;

(xxxix) for the entry in column (4) occurring against tariff item 6112 49 10, the entry “10%” shall be substituted;

(xl) for the entry in column (4) occurring against tariff items 6112 49 20, 6112 49 90 and 6113 00 00, the entry “20%” shall be substituted;

(xli) for the entry in column (4) occurring against all the tariff items of headings 6114, 6115, 6116 and 6117, the entry “20%” shall be substituted;

(46) in Chapter 62,—

(i) the Supplementary Note shall be numbered as “Supplementary Note 1” thereof, and after the Supplementary Note as so numbered, the following Supplementary Notes shall be inserted, namely: —

“2. For the purposes of this Chapter, inherent Fire Retardant (FR) fibres, as specified in IS 11871, IS 13501, IS 15742, IS 15742 A, are those in which the FR properties are naturally part of the polymer backbone and can never be worn away or washed out.

3. (a) For the purposes of this Chapter, “Lucknow Chikan craft” refers to a type of embroidery defined and recognised by the Geographical Indication (GI) Registry against the GI no. 119 under the Geographical Indication of Goods (Registration and Protection) Act, 1999 (48 of 1999).

(b) Produced/manufactured by a person certified/recognised and mentioned as a user in the Geographical Indication Registry against the said GI no. 119.”;

(ii) for the entry in column (4) occurring against tariff item 6201 20 10, the entry “20% or Rs. 385 per piece, whichever is higher” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 6201 20 90, the entry “20% or Rs. 220 per piece, whichever is higher” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-headings 6201 30, 6201 40 and 6201 90, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 6202 20 10, the entry “20% or Rs. 385 per piece, whichever is higher” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 6202 20 90, the entry “20% or Rs. 220 per piece, whichever is higher” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-headings 6202 30, 6202 40 and 6202 90, the entry “20%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff items 6203 11 00, 6203 12 00, 6203 19 10 and 6203 19 90, the entry “20%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 6203 22 00, 6203 23 00, 6203 29 11, 6203 29 19 and 6203 29 90, the entry “20% or Rs. 145 per piece, whichever is higher” shall be substituted;

(x) for the entry in column (4) occurring against tariff items 6203 31 10, 6203 31 90, 6203 32 00, 6203 33 00, 6203 39 11, 6203 39 19 and 6203 39 90, the entry “20%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff item 6203 41 00, the entry “20% or Rs. 285 per piece, whichever is higher” shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 42, the entry “20% or Rs. 135 per piece, whichever is higher” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff items 6203 43 00, 6203 49 10, 6203 49 90 and 6204 11 00, the entry “20%” shall be substituted;

(xiv) in heading 6204, for tariff items 6204 12 00 to 6204 13 00, sub-heading 6204 19, tariff items 6204 19 11 to 6204 21 00, sub-heading 6204 22, tariff items 6204 22 10 to 6204 23 00, sub-heading 6204 29, tariff items 6204 29 12 to 6204 29 90, sub-heading 6204 31, tariff items 6204 31 10 to 6204 33 00, sub-heading 6204 39, tariff items 6204 39 12 to 6204 39 90, sub-heading 6204 41, tariff items 6204 41 10 to 6204 41 90, sub-heading 6204 42, tariff items 6204 42 10 to 6204 42 90, sub-heading 6204 43, tariff items 6204 43 10 to 6204 44 00, sub-heading 6204 49, tariff items 6204 49 11 to 6204 53 00, sub heading 6204 59, tariff items 6204 59 10 to 6204 59 90 and the entries relating thereto, the following shall be substituted, namely: —

“ 6204 12	--	<i>Of cotton:</i>			
6204 12 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 12 90	---	Other	u	20%	-
6204 13	--	<i>Of synthetic fibre:</i>			
6204 13 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 13 90	---	Other	u	20%	-
6204 19	--	<i>Of other textile materials:</i>			
	---	<i>Of silk:</i>			
6204 19 11	----	Sequinned or beaded with chattons or embroidered	u	20%	-
6204 19 12	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 19 19	----	Other	u	20%	-
	---	<i>Of all other fibres:</i>			
6204 19 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 19 99	----	Other	u	20%	-
	-	<i>Ensembles :</i>			
6204 21 00	--	Of wool or fine animal hair	u	20%	-
6204 22	--	<i>Of cotton :</i>			
6204 22 10	---	Blouses combined with skirts, trousers or shorts	u	20%	-
6204 22 20	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 22 90	---	Other	u	20%	-
6204 23	--	<i>Of Synthetic fibres:</i>			
6204 23 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 23 90	---	Other	u	20%	-
6204 29	--	<i>Of other textile materials:</i>			
	---	<i>Of silk:</i>			
6204 29 12	----	Khadi	u	20%	-
6204 29 13	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 29 19	----	Other	u	20%	-
	---	<i>Other:</i>			
6204 29 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 29 99	----	Other	u	20%	-
	-	<i>Jackets and blazers:</i>			
6204 31	--	<i>Of wool or fine animal hair:</i>			
6204 31 10	---	Khadi	u	20%	-
6204 31 90	---	Other	u	20%	-
6204 32	--	<i>Of cotton:</i>			
6204 32 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 32 90	---	Other	u	20%	-
6204 33	--	<i>Of synthetic fibre:</i>			
6204 33 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 33 90	---	Other	u	20%	-
6204 39	--	<i>Of other textile materials:</i>			
	---	<i>Of silk:</i>			
6204 39 12	----	Khadi	u	20%	-
6204 39 13	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 39 19	----	Other	u	20%	-
	---	<i>Other:</i>			

6204 39 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 39 99	----	Other	u	20%	-
	-	<i>Dresses :</i>			
6204 41	--	<i>Of wool or fine animal hair :</i>			
6204 41 10	---	House coats and like dresses	u	20% or Rs. 145 per piece, whichever is higher	-
6204 41 20	---	Blazers	u	20% or Rs. 145 per piece, whichever is higher	-
6204 41 90	---	Other	u	20% or Rs. 145 per piece, whichever is higher	-
6204 42	--	<i>Of cotton :</i>			
6204 42 10	---	House coats and like dresses	u	20% or Rs. 116 per piece, whichever is higher	-
6204 42 20	---	Handloom	u	20% or Rs. 116 per piece, whichever is higher	-
6204 42 30	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 116 per piece, whichever is higher	-
6204 42 90	---	Other	u	20% or Rs. 116 per piece, whichever is higher	-
6204 43	--	<i>Of synthetic fibres :</i>			
6204 43 10	---	House coats and like dresses	u	20% or Rs. 145 per piece,	-



				whichever is higher	
6204 43 20	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 145 per piece, whichever is higher	-
6204 43 90	---	Other	u	20% or Rs. 145 per piece, whichever is higher	-
6204 44	--	<i>Of artificial fibres :</i>			
6204 44 10	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 145 per piece, whichever is higher	-
6204 44 90	---	Other	u	20% or Rs. 145 per piece, whichever is higher	-
6204 49	--	<i>Of other textile materials:</i>			
	---	<i>Of silk :</i>			
6204 49 11	----	House coats and like dresses	u	20% or Rs. 145 per piece, whichever is higher	-
6204 49 12	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 145 per piece, whichever is higher	-
6204 49 19	----	Other	u	20% or Rs. 145 per piece, whichever is higher	-
	---	<i>Other:</i>			
6204 49 91	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 145 per piece, whichever is higher	-

6204 49 99	----	Other	u	20% or Rs. 145 per piece, whichever is higher	-
	-	<i>Skirts and divided skirts:</i>			
6204 51 00	--	Of wool or fine animal hair	u	20% or Rs. 485 per piece, whichever is higher	-
6204 52	--	<i>Of cotton :</i>			
6204 52 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 52 90	---	Other	u	20%	-
6204 53	--	<i>Of synthetic fibre :</i>			
6204 53 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 53 90	---	Other	u	20%	-
6204 59	--	<i>Of other textile materials:</i>			
	---	<i>Of silk :</i>			
6204 59 11	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 59 19	----	Other	u	20%	-
	---	<i>Other:</i>			
6204 59 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 59 99	----	Other	u	20%	-”;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 61, the entry “20% or Rs. 285 per piece, whichever is higher” shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 62, the entry “20% or Rs. 135 per piece, whichever is higher” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 6204 63 00, 6204 69 11, 6204 69 19 and 6204 69 90, the entry “20%” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff item 6205 20 10, the entry “20% or Rs. 85 per piece, whichever is higher” shall be substituted;

(xix) after tariff item 6205 20 10 and the entries relating thereto, the following shall be inserted, namely:—

“6205 20 20	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 85 per piece,	-”;
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whichever is  
higher

(xx) for the entry in column (4) occurring against tariff item 6205 20 90, the entry “20% or Rs. 85 per piece, whichever is higher” shall be substituted;

(xxi) for tariff item 6205 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“ 6205 30	-	<i>Of man made fibres:</i>			
6205 30 10	- - -	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 120 per piece, whichever is higher	-
6205 30 90	- - -	Other	u	20% or Rs. 120 per piece, whichever is higher	”;

(xxii) for the entry in column (4) occurring against tariff item 6205 90 11, the entry “20% or Rs. 95 per piece, whichever is higher” shall be substituted;

(xxiii) after tariff item 6205 90 11 and the entries relating thereto, the following shall be inserted, namely:—

“ 6205 90 12	- - - -	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 95 per piece, whichever is higher	”;
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(xxiv) for the entry in column (4) occurring against tariff items 6205 90 19 and 6205 90 90, the entry “20% or Rs. 95 per piece, whichever is higher” shall be substituted;

(xxv) for the entry in column (4) occurring against all the tariff items of sub-heading 6206 10, the entry “20%” shall be substituted;

(xxvi) for the entry in column (4) occurring against tariff item 6206 20 00, the entry “20% or Rs. 135 per piece, whichever is higher” shall be substituted;

(xxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6206 30, the entry “20% or Rs. 95 per piece, whichever is higher” shall be substituted;

(xxviii) for the entry in column (4) occurring against tariff item 6206 40 00, the entry “20% or Rs. 120 per piece, whichever is higher” shall be substituted;

(xxix) for the entry in column (4) occurring against tariff item 6206 90 00, the entry “20%” shall be substituted;

(xxx) for the entry in column (4) occurring against tariff item 6207 11 00, the entry “20% or Rs. 28 per piece, whichever is higher” shall be substituted;

(xxxvi) for the entry in column (4) occurring against tariff items 6207 19 10 and 6207 19 20, the entry “20% or Rs. 30 per piece, whichever is higher” shall be substituted;

(xxxvii) for the entry in column (4) occurring against tariff item 6207 19 30, the entry “10% or Rs. 30 per piece, whichever is higher” shall be substituted;

(xxxviii) for the entry in column (4) occurring against tariff item 6207 19 90, the entry “20% or Rs. 30 per piece, whichever is higher” shall be substituted;

(xxxix) for the entry in column (4) occurring against tariff items 6207 21 10, 6207 21 90, 6207 22 00, 6207 29 00, 6207 91 10, 6207 91 20 and 6207 91 90, the entry “20%” shall be substituted;

(xl) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 99, the entry “20% or Rs. 70 per piece, whichever is higher” shall be substituted;

(xli) for the entry in column (4) occurring against tariff item 6208 11 00, the entry “20% or Rs. 80 per piece, whichever is higher” shall be substituted;

(xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 19, the entry “20% or Rs. 60 per piece, whichever is higher” shall be substituted;

(xliiii) for the entry in column (4) occurring against tariff items 6208 21 10, 6208 21 90, 6208 22 00, 6208 29 10, 6207 29 20 and 6208 29 90, the entry “20%” shall be substituted;

(xliv) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 91, the entry “20% or Rs. 95 per piece, whichever is higher” shall be substituted;

(xlv) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 92, the entry “20% or Rs. 65 per piece, whichever is higher” shall be substituted;

(xlvi) for the entry in column (4) occurring against tariff items 6208 99 10, 6208 99 20, 6208 99 90, 6209 20 10, 6209 20 90, 6209 30 00, 6209 90 10 and 6209 90 90, the entry “20%” shall be substituted;

(xlvii) for tariff item 6210 10 00 and the entries relating thereto, the following shall be substituted, namely:—

“6210 10	-	<i>Of fabrics of heading 5602 or 5603:</i>				
6210 10 10	---	Personal protective garments for surgical/medical use (felt or non-woven) conforming to IS 17423	u	20%	-	
6210 10 20	---	Surgical gowns and drapes conforming to IS 17334	u	20%	-	
6210 10 90	---	Other	u	20%	-”;	

(xlviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 20, the entry “20% or Rs. 365 per piece, whichever is higher” shall be substituted;

(xliv) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 30, the entry “20% or Rs. 305 per piece, whichever is higher” shall be substituted;

(xlv) for the entry in column (4) occurring against tariff item 6210 40 10, the entry “20% or Rs. 65 per piece, whichever is higher” shall be substituted;

(xlvi) after tariff item 6210 40 10 and the entries relating thereto, the following shall be inserted, namely:—

“6210 40 20	---	NBC Warfare suits and the like (conforming to IS 17377)	u	20% or Rs. 65 per piece, whichever is higher	-
6210 40 30	---	High Visibility Warning Clothes and the like (Conforming to IS 15809)	u	20% or Rs. 65 per piece, whichever is higher	-
6210 40 40	---	High Altitude Clothes (Conforming to IS 5866)	u	20% or Rs. 65 per piece, whichever is higher	-
6210 40 50	---	Fighter Aircraft Clothing (Conforming to IS 11871)	u	20% or Rs. 65 per piece, whichever is higher	-
6210 40 60	---	Personal protective garments for surgical/medical use (felt or non-woven) conforming to IS 17423	u	20% or Rs. 65 per piece, whichever is higher	-
6210 40 70	---	Surgical gowns and drapes conforming to IS 17334	u	20% or Rs. 65 per piece, whichever is higher	-
6210 40 80	---	Clothing for special use such as FR, chemical (IS 15071, 15758), electrical (IS 11871, IS 16655) and industrial protection (IS 17466)	u	20% or Rs. 65 per piece, whichever is higher	-,”;

(xlvii) for the entry in column (4) occurring against tariff items 6210 40 90 and 6210 50 00, the entry “20% or Rs. 65 per piece, whichever is higher” shall be substituted;

(xlviii) for the entry in column (4) occurring against tariff items 6211 11 00, 6211 12 00 and 6211 20 00, the entry “20%” shall be substituted;

(xlix) for the entry in column (4) occurring against tariff items 6211 32 00 and 6211 33 00, the entry “20% or Rs. 135 per piece, whichever is higher” shall be substituted;

(l) for the entry in column (4) occurring against all the tariff items of sub-heading 6211 39, the entry “20%” shall be substituted;

(li) in heading 6211, for the sub-heading 6211 42, tariff items 6211 42 10 to 6211 43 00, sub-heading 6211 49, tariff items 6211 49 10 to 6211 49 90 and the entries relating thereto, the following shall be substituted, namely: —

“ 6211 42	--	<i>Of cotton:</i>			
	---	<i>Kurta or Salwar with or without Dupatta:</i>			
6211 42 11	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 135 per piece, whichever is higher	-
6211 42 19	----	Other	u	20% or Rs. 135 per piece, whichever is higher	-
	---	<i>Other:</i>			
6211 42 91	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 135 per piece, whichever is higher	-
6211 42 99	----	Other	u	20% or Rs. 135 per piece, whichever is higher	-
6211 43	--	<i>Of man made fibre:</i>			
6211 43 10	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 135 per piece, whichever is higher	-
6211 43 90	---	Other	u	20% or Rs. 135 per piece, whichever is higher	-
6211 49	--	<i>Of other textile materials:</i>			
6211 49 10	---	Of wool or fine animal hair	u	20%	-
	---	<i>Of silk:</i>			
6211 49 21	----	Khadi	u	20%	-
6211 49 22	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6211 49 29	----	Other	u	20%	-
	---	<i>Other:</i>			
6211 49 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6211 49 99	----	Other	u	20%	-”;

(lii) for the entry in column (4) occurring against tariff items 6212 10 00, 6212 20 00, 6212 30 00, 6212 90 10 and 6212 90 90, the entry “20% or Rs. 30 per piece, whichever is higher” shall be substituted;

(liii) for the entry in column (4) occurring against tariff items 6213 20 00, 6213 90 10 and 6213 90 90, the entry “20%” shall be substituted;

(liv) for the entry in column (4) occurring against tariff items 6214 10 10 and 6214 10 20, the entry “20% or Rs. 390 per piece, whichever is higher” shall be substituted;

(lv) for the entry in column (4) occurring against tariff item 6214 10 30, the entry “10% or Rs. 390 per piece, whichever is higher” shall be substituted;

(lvi) after tariff item 6214 10 30 and the entries relating thereto, the following shall be inserted, namely:—

“ 6214 10 40	- - -	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 390 per piece, whichever is higher	-”;
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(lvii) for the entry in column (4) occurring against tariff item 6214 10 90, the entry “20% or Rs. 390 per piece, whichever is higher” shall be substituted;

(lviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 20, the entry “20% or Rs. 180 per piece, whichever is higher” shall be substituted;

(lix) for tariff items 6214 30 00 and 6214 40 00 and the entries relating thereto, the following shall be substituted, namely: —

“ 6214 30	-	<i>Of synthetic fibre:</i>			
6214 30 10	- - -	Embroidered with Lucknow Chikan Craft	u	20%	-
6214 30 90	- - -	Other	u	20%	-
6214 40	-	<i>Of artificial fibre:</i>			
6214 40 10	- - -	Embroidered with Lucknow Chikan Craft	u	20%	-
6214 40 90	- - -	Other	u	20%	-”;

(lx) for the entry in column (4) occurring against tariff item 6214 90 10, the entry “20% or Rs. 75 per piece, whichever is higher” shall be substituted;

(lxi) for the entry in column (4) occurring against tariff items 6214 90 21 and 6214 90 22, the entry “10% or Rs. 75 per piece, whichever is higher” shall be substituted;

(lxii) for the entry in column (4) occurring against tariff item 6214 90 29, the entry “20% or Rs. 75 per piece, whichever is higher” shall be substituted;

(lxiii) for the entry in column (4) occurring against tariff items 6214 90 31 and 6214 90 32, the entry “10% or Rs. 75 per piece, whichever is higher” shall be substituted;

(lxiv) for the entry in column (4) occurring against tariff item 6214 90 39, the entry “20% or Rs. 75 per piece, whichever is higher” shall be substituted;

(lxv) for tariff items 6214 90 40 to 6214 90 90 and the entries relating thereto, the following shall be substituted, namely: —

“ - - - <i>Scarves, cotton:</i>			
6214 90 41	- - - - Embroidered with Lucknow Chikan Craft	u	20% or Rs. 75 per piece, whichever is higher -
6214 90 49	- - - - Other	u	20% or Rs. 75 per piece, whichever is higher -
- - - <i>Shawls, mufflers and the like of cotton:</i>			
6214 90 51	- - - - Embroidered with Lucknow Chikan Craft	u	20% or Rs. 75 per piece, whichever is higher -
6214 90 59	- - - - Other	u	20% or Rs. 75 per piece, whichever is higher -
- - - <i>Shawls, mufflers and the like of man made fibres:</i>			
6214 90 61	- - - - Embroidered with Lucknow Chikan Craft	u	20% or Rs. 75 per piece, whichever is higher -
6214 90 69	- - - - Other	u	20% or Rs. 75 per piece, whichever is higher -
- - - <i>Other:</i>			
6214 90 91	- - - - Embroidered with Lucknow Chikan Craft	u	20% or Rs. 75 per piece, whichever is higher -
6214 90 99	- - - - Other	u	20% or Rs. 75 per piece, whichever is higher -”;

(lxvi) for the entry in column (4) occurring against all the tariff items of heading 6215, the entry “20% or Rs. 55 per piece, whichever is higher” shall be substituted;

(lxvii) for the entry in column (4) occurring against all the tariff items of headings 6216 and 6217, the entry “20%” shall be substituted;



(47) in Chapter 63,—

(i) for the entry in column (4) occurring against tariff item 6301 10 00, the entry “10%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 6301 20 00, the entry “10% or Rs. 275 per piece, whichever is higher” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 6301 30 00, the entry “10%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 6301 40 00, 6301 90 10 and 6301 90 90, the entry “20%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 6302 10, the entry “10%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 6302 21, the entry “10% or Rs. 108 per kg., whichever is higher” shall be substituted;

(vii) for the entry in column (4) occurring against tariff items 6302 22 00 and 6302 29 00, the entry “10%” shall be substituted;

(viii) for the entry in column (4) occurring against tariff item 6302 31 00, the entry “10% or Rs. 96 per kg., whichever is higher” shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 6302 32 00, 6302 39 00, 6302 40 10, 6302 40 20, 6302 40 30, 6302 40 40, 6302 40 90, 6302 51 10, 6302 51 90, 6302 53 00, 6302 59 00, 6302 60 10, 6302 60 90, 6302 91 10, 6302 91 90, 6302 93 00 and 6302 99 00, the entry “10%” shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of headings 6303, 6304, 6305 and 6306, the entry “10%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 6307 10 10, 6307 10 20, 6307 10 30, 6307 10 90, 6307 20 10, 6307 20 90, 6307 90 11, 6307 90 12, 6307 90 13, 6307 90 19 and 6307 90 20, the entry “10%” shall be substituted;

(xii) for tariff item 6307 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	“ - - - <i>Other:</i>			
6307 90 91	- - - - Textile face masks, without a replaceable filter or mechanical parts, including surgical mask and disposable face mask made of non-woven textile	u	10%	-
6307 90 99	- - - - Other	u	10%	-”;

(xiii) for the entry in column (4) occurring against tariff items 6308 00 00 and 6309 00 00, the entry “10%” shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of heading 6310, the entry “20%” shall be substituted;

(48) in Chapter 67, in clause (a) of Note 1, for the words, “straining cloth”, the words “filtering or straining cloth” shall be substituted;

(49) in Chapter 68,—

(i) for the entry in column (4) occurring against tariff item 6815 91 00, the entry “7.5%” shall be substituted;

(ii) in heading 6815, after tariff item 6815 99 20 and the entries relating thereto, the following shall be inserted, namely: —

“6815 99 30 - - - Basalt fibre, filament and articles thereof kg. 10% -”;  
conforming to ASTM D3039, C1185

(50) in Chapter 69,—

(i) for the entry in column (4) occurring against all the tariff items of headings 6901 and 6902, the entry “7.5%” shall be substituted;

(ii) for the entries in column (2) and column (4) occurring against tariff item 6903 10 00, the entries “Containing by weight more than 50 % of free carbon” and “7.5%” shall respectively be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-headings 6903 20 and 6903 90, the entry “7.5%” shall be substituted;

(51) in Chapter 70,—

(i) for the entry in column (2) occurring against heading 7001, the following shall be substituted, namely:—

“CULLET AND OTHER WASTE AND SCRAP OF GLASS, EXCLUDING GLASS FROM CATHODE-RAY TUBES OR OTHER ACTIVATED GLASS OF HEADING 8549; GLASS IN THE MASS”;

(ii) for the entry in column (4) occurring against tariff item 7001 00 10, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 7015 10 10, the entry “5%” shall be substituted;

(52) in Chapter 71,—

(i) for the entry in column (4) occurring against tariff item 7101 10 10, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 7101 21 00, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 7110 31 00 and 7110 39 00, the entry “2.5%” shall be substituted;

(53) in Section XV, in clause (d) of Note 9, for the words and figures, “products of heading 8001”, the word “products” shall be substituted;

(54) in Chapter 72,—

(i) for the entry in column (4) occurring against all the tariff items of heading 7201, the entry “5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 7202 11 00, 7202 19 00, 7202 21 00, 7202 29 00, 7202 30 00, 7202 41 00, 7202 49 00 and 7202 50 00, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 7202 60 00, the entry “2.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 7202 70 00, 7202 80 00, 7202 91 00, 7202 92 00 and 7202 93 00, the entry “5%” shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 7202 99, the entry “5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of heading 7203, the entry “5%” shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of heading 7204, the entry “2.5%” shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of heading 7205, the entry “5%” shall be substituted;

(ix) in heading 7210,—

(a) for tariff item 7210 30 90 and the entries relating thereto, the following shall be substituted, namely:—

	“- - -	<i>Other:</i>			
7210 30 91	- - - -	Galvannealed	kg.	15%	-
7210 30 99	- - - -	Other	kg.	15%	-”;

(b) for tariff item 7210 49 00 and the entries relating thereto, the following shall be substituted, namely:—

“7210 49	--	<i>Other:</i>			
7210 49 10	---	Galvannealed	kg.	15%	-
7210 49 90	---	Other	kg.	15%	-”;

(x) in heading 7212,—

(a) for tariff item 7212 20 90 and the entries relating thereto, the following shall be substituted, namely:—

“- - -		<i>Other:</i>			
7212 20 91	----	Galvannealed	kg.	15%	-
7212 20 99	----	Other	kg.	15%	-”;

(b) for tariff item 7212 30 90 and the entries relating thereto, the following shall be substituted, namely:—

“- - -		<i>Other:</i>			
7212 30 91	----	Galvannealed	kg.	15%	-
7212 30 99	----	Other	kg.	15%	-”;

(c) after tariff item 7212 50 20 and the entries relating thereto, the following shall be inserted, namely:—

“7212 50 30	---	Plated or coated with aluminium	kg.	15%	-
7212 50 40	---	Plated or coated with aluminium-zinc alloys	kg.	15%	-”;

(xi) in heading 7225, for tariff items 7225 91 00 to 7225 99 00 and the entries relating thereto, the following shall be substituted, namely:—

“7225 91	--	<i>Electrolytically plated or coated with zinc:</i>			
7225 91 10	---	Galvannealed	kg.	15%	-
7225 91 90	---	Other	kg.	15%	-
7225 92	--	<i>Otherwise plated or coated with zinc:</i>			
7225 92 10	---	Galvannealed	kg.	15%	-
7225 92 90	---	Other	kg.	15%	-
7225 99	--	<i>Other:</i>			
7225 99 10	---	Plated or coated with aluminium	kg.	15%	-
7225 99 20	---	Plated or coated with aluminium-zinc alloys	kg.	15%	-
7225 99 30	---	Painted, coloured or coated with plastics	kg.	15%	-
7225 99 90	---	Other	kg.	15%	-”;

(xii) in heading 7226, after tariff item 7226 99 60 and the entries relating thereto, the following shall be inserted, namely:—

	“- - -	<i>Plated or coated with zinc:</i>			
7226 99 71	----	Plain and corrugated	kg.	15%	-
7226 99 72	----	Electrolytically, plain and corrugated	kg.	15%	-
7226 99 73	----	Galvannealed	kg.	15%	-
7226 99 79	----	Other	kg.	15%	-
	---	<i>Otherwise coated or plated:</i>			
7226 99 81	----	With aluminium	kg.	15%	-
7226 99 82	----	With aluminium-zinc alloys	kg.	15%	-
7226 99 83	----	Painted, coloured or coated with plastics	kg.	15%	-
7226 99 89	----	Other	kg.	15%	-”;

(55) in Chapter 73, in heading 7302, for the tariff item 7302 10 10 and the entries relating thereto, the following shall be substituted, namely:—

	“- - -	<i>For railways:</i>			
7302 10 11	----	Head hardened rails	kg.	15%	-
7302 10 12	----	Asymmetric rails with end forging	kg.	15%	-
7302 10 13	----	Asymmetric rails without end forging	kg.	15%	-
7302 10 14	----	Other than asymmetric rails and head hardened rails	kg.	15%	-
7302 10 19	----	Other	kg.	15%	-”;

(56) in Chapter 74,—

(i) for the entry in column (4) occurring against all the tariff items of heading 7404, the entry “2.5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 7411 and 7412, the entry “7.5%” shall be substituted;

(57) in Chapter 75, for the entry in column (4) occurring against all the tariff items, the entry “Free” shall be substituted;

(58) in Chapter 76, for the entry in column (4) occurring against all the tariff items of heading 7602, the entry “2.5%” shall be substituted;

(59) in Chapter 81,—

(i) for the entry in column (4) occurring against tariff item 8105 20 10, the entry “2.5%” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 8110 10 00 and 8110 20 00, the entry “2.5%” shall be substituted;

(iii) in the entry in column (2) occurring against heading 8112, for the brackets and word “(COLUMBIUM)”, the brackets and words “(COLUMBIUM AND)” shall be substituted;

(iv) for tariff items 8112 61 00 and 8112 69 00 and the entries relating thereto, the following shall be substituted, namely: —

“8112 61 00	--	Waste and scrap	kg.	5%	-
8112 69	--	<i>Other:</i>			
8112 69 10	---	Cadmium, unwrought; Powders	kg.	5%	-
8112 69 20	---	Cadmium, wrought	kg.	5%	-
8112 69 90	---	Other	kg.	10%	-”;

(60) in Chapter 84,—

(i) in Note 2,—

(a) in the opening portion, for the word and figure “Note 9”, the word and figures “Note 11” shall be substituted;

(b) in clause (a), in sub-clause (v), for the words “Machinery or plant”, the words “Machinery, plant or laboratory equipment” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 8407 21 00, the entry “5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 8419 19 20, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against tariff items 8421 39 20 and 8421 39 90, the entry “7.5%” shall be substituted;

(61) in Chapter 85,—

(i) for the entry in column (4) occurring against tariff item 8502 12 00, the entry “7.5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 8502 13, the entry “7.5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 8502 20 90 and 8502 31 00, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4), occurring against all the tariff items of sub-heading 8502 39, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 8503 00 10, 8503 00 21, and 8503 00 29, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 8504 10, the entry “7.5%” shall be substituted;

(vii) in heading 8518, for tariff items 8518 21 00 to 8518 30 00 and the entries relating thereto, the following shall be substituted, namely:—

“8518 21	--	<i>Single loudspeakers, mounted in their enclosures:</i>			
8518 21 10	---	Wireless	kg.	20%	-
8518 21 90	---	Other	kg.	20%	-
8518 22	--	<i>Multiple loudspeakers, mounted in the same enclosures:</i>			
8518 22 10	---	Wireless	kg.	20%	-
8518 22 90	---	Other	kg.	20%	-
8518 29	--	<i>Other:</i>			
8518 29 10	---	Wireless	kg.	20%	-
8518 29 90	---	Other	kg.	20%	-
8518 30	-	<i>Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:</i>			
	---	<i>Headphones and earphones, whether or not combined with a microphone, and capable of connecting through wireless medium:</i>			
8518 30 11	----	True Wireless Stereo [(TWS) Sound channel not connected by wire]	kg.	20%	-
8518 30 19	----	Other	kg.	20%	-
8518 30 20	---	Headphones and earphones, whether or not combined with a microphone, and capable of connecting only through wired medium	kg.	20%	-
8518 30 90	---	Other	kg.	20%	-”;

(viii) for the entry in column (4) occurring against tariff item 8518 90 00, the entry "15%" shall be substituted;

(ix) in the entry in column (2) occurring against heading 8541, for the words "SEMICONDUCTOR BASED TRANSDUCERS", the words "SEMICONDUCTOR-BASED TRANSDUCERS" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of headings 8546 and 8547, the entry "7.5%" shall be substituted;

(xi) in the entry in column (2) occurring against tariff item 8549 21 00, for the words "cathode ray tubes", the words "cathode-ray tubes" shall be substituted;

(xii) in the entry in column (2) occurring against tariff item 8549 31 00, for the words "cathode ray tubes", the words "cathode-ray tubes" shall be substituted;

(xiii) in the entry in column (2) occurring against tariff item 8549 91 00, for the words "cathode ray tubes", the words "cathode-ray tubes" shall be substituted;

(62) in Chapter 88,—

(i) in the entry in column (2) occurring against heading 8802, for the words, figures and brackets "OTHER AIRCRAFT, EXCEPT UNMANNED AIRCRAFT OF HEADING 88.06 (FOR EXAMPLE, HELICOPTERS, AEROPLANES)", the words, brackets and figures "OTHER AIRCRAFT (FOR

EXAMPLE, HELICOPTERS, AEROPLANES), EXCEPT UNMANNED AIRCRAFT OF HEADING 8806” shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 8802 11 00 and 8802 12 00, the entry “2.5%” shall be substituted;

(iii) for the entry in in column (4) occurring against tariff items 8807 10 00 and 8807 20 00, the entry “2.5%” shall be substituted;

(iv) in the entry in column (2) occurring against tariff item 8807 30 00, for the word “airplanes”, the word “aeroplanes” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 8807 30 00, the entry “2.5%” shall be substituted;

(63) in Chapter 89,—

(i) for the entry in column (4) occurring against tariff item 8902 00 10, the entry “Free” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 8905 10 00, the entry "Free" shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 8907 10 00, the entry "Free" shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 8908 00 00, the entry “2.5%” shall be substituted;

(64) in Chapter 90,—

(i) for the entry in column (4) occurring against tariff item 9018 11 00, the entry “7.5%” shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 9018 12, the entry “7.5%” shall be substituted;

(iii) for the entry in column (4) occurring against tariff items 9018 13 00 and 9018 14 00, the entry “7.5%” shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 9018 19, the entry “7.5%” shall be substituted;

(v) for the entry in column (4) occurring against tariff items 9018 20 00, 9018 31 00, 9018 32 10, and 9018 32 20, the entry “7.5%” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 9018 32 30, the entry “5%” shall be substituted;



(vii) for the entry in column (4) occurring against tariff item 9018 32 90, the entry “7.5%” shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 9018 39, the entry “7.5%” shall be substituted;

(ix) for the entry in column (4) occurring against tariff items 9018 41 00, 9018 49 00, and 9018 50 10, the entry “7.5%” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 9018 50 20, the entry “5%” shall be substituted;

(xi) for the entry in column (4) occurring against tariff items 9018 50 30, 9018 50 90, 9018 90 11, 9018 90 12 and 9018 90 19, the entry “7.5%” shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 9018 90 21, the entry “5%” shall be substituted;

(xiii) for the entry in column (4) occurring against tariff items 9018 90 22 and 9018 90 23, the entry “7.5%” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff item 9018 90 24, the entry “5%” shall be substituted;

(xv) for the entry in column (4) occurring against tariff items 9018 90 25, 9018 90 29, 9018 90 31, 9018 90 32, 9018 90 41 and 9018 90 42, the entry “7.5%” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff item 9018 90 43, the entry “5%” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff items 9018 90 44, 9018 90 91, 9018 90 92, 9018 90 93 and 9018 90 94, the entry “7.5%” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff items 9018 90 95, 9018 90 96, 9018 90 97 and 9018 90 98, the entry “5%” shall be substituted;

(xix) for the entry in column (4) occurring against tariff item 9019 10 10, the entry “7.5%” shall be substituted;

(xx) for the entry in column (4) occurring against tariff item 9019 10 90, the entry “7.5%” shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 9019 20, the entry “7.5%” shall be substituted;

(xxii) for the entry in column (4) occurring against tariff item 9020 00 00, the entry “7.5%” shall be substituted;

(xxiii) for the entry in column (4) occurring against all the tariff items of heading 9021, the entry “7.5%” shall be substituted;

(xxiv) for the entry in column (4) occurring against tariff item 9030 31 00, the entry “7.5%” shall be substituted;

(xxv) for the entry in column (4) occurring against tariff item 9030 90 10, the entry “7.5%” shall be substituted;

(65) in Chapter 91,—

(i) for the entry in column (4) occurring against all the tariff items of heading 9108, the entry “5%”, shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 9110 11 00, 9110 12 00 and 9110 19 00, the entry “5%”, shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 9114 30 10, the entry “5%” shall be substituted;

(66) in Chapter 95,—

(i) in clause (u) of Note 1, for the words “Electric garlands”, the words “Lighting strings” shall be substituted;

(ii) in the entry in column (2), occurring against heading 9504, for the words “BANK NOTES”, the word “BANKNOTES” shall be substituted;

(iii) in heading 9503, for tariff items 9503 00 10 to 9503 00 90 and the entries relating thereto, the following shall be substituted, namely:—

“9503 00 10	---	Electronic	u	60%	-
9503 00 20	---	Non electronic	u	60%	-
	---	<i>Parts:</i>			
9503 00 91	----	Of electronic toys	u	60%	-
9503 00 99	----	Other	u	60%	-”;

(iv) for the entry in in column (4) occurring against all the tariff items of sub-heading 9506 91, the entry “10%” shall be substituted;

(67) in Chapter 97,—

(i) in clause (A) of Note 5, for the words and figures “Notes 1 to 3”, the words and figures “Notes 1 to 4” shall be substituted;

(ii) in the entry in column (2) occurring against heading 9705, for the words “PALEONTOLOGICAL, OR NUMISMATIC”, the words “PALEONTOLOGICAL OR NUMISMATIC” shall be substituted;

(68) in Chapter 98, for the entry in column (4) occurring against all the tariff items of heading 9801, the entry “7.5%” shall be substituted.

## THE FOURTH SCHEDULE

(See section 98)

In the Fourth Schedule to the Central Excise Act, in Chapter 27, in sub-heading 2710 12, for tariff items 2710 12 39 to 2710 12 49 and the entries relating thereto, the following shall be substituted, namely:—

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
“2710 12 39	---- Solvent 145/205	kg.	....
	--- <i>Motor Gasoline conforming to standard IS 2796, IS 17021, IS 17586 or IS 17076:</i>		
2710 12 41	---- Motor Gasoline conforming to standard IS 2796	kg.	14%+Rs.15.00 per litre
2710 12 42	---- E 20 Fuel conforming to standard IS 17021	kg.	14%+Rs.15.00 per litre
2710 12 43	---- E 12 Fuel conforming to standard IS 17586	kg.	14%+Rs.15.00 per litre
2710 12 44	---- E 15 Fuel conforming to standard IS 17586	kg.	14%+Rs.15.00 per litre
2710 12 49	---- M 15 Fuel conforming to standard IS 17076	kg.	14%+Rs.15.00 per litre.”.

## THE FIFTH SCHEDULE

[See section 114(1)]

Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R 58 (E), dated the 23 <sup>rd</sup> January, 2018 [No.349 /58/ 2017-GST (Pt), dated 23 <sup>rd</sup> January, 2018]	In the said notification, in paragraph 1, for the words “furnishing of returns and computation and settlement of Integrated tax”, the following shall be substituted, namely:— “furnishing of returns and computation and settlement of integrated tax and save as otherwise provided in the notification number G.S.R. 925 (E), dated the 13 <sup>th</sup> December, 2019, all functions provided under the Central Goods and Services Tax Rules, 2017.”.	22 <sup>nd</sup> June, 2017.

## THE SIXTH SCHEDULE

*[See section 115(1)]*

Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R 661 (E), dated the 28 <sup>th</sup> June, 2017 [No. 349/72/2017-GST, dated 28 <sup>th</sup> June, 2017]	In the said notification, in the Table, against serial number 2, in column (3), for the figures “24”, the figures “18” shall be substituted.	1 <sup>st</sup> July, 2017.

## THE SEVENTH SCHEDULE

[See section 118(1)]

Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R. 698(E), dated the 28 <sup>th</sup> June, 2017 [No.349/72/2017-GST, dated the 28 <sup>th</sup> June, 2017]	In the said notification, in the Table, against serial number 2, in column (3), for the figures "24", the figures "18" shall be substituted.	1 <sup>st</sup> July, 2017.

## THE EIGHTH SCHEDULE

[See section 121(1)]

Notification number and date	Amendment	Date of effect of amendment
(1)	(2)	(3)
G.S.R. 747 (E), dated the 30 <sup>th</sup> June, 2017 [No. S031011/25/20170ST-I-DoR, dated the 30 <sup>th</sup> June, 2017]	In the said notification, in the Table, against serial number 2, in column (3), for the figures and words “24 per cent.”, the figures and words “18 per cent.” shall be substituted.	1 <sup>st</sup> July, 2017.

## THE NINTH SCHEDULE

*(See section 125)*

In the Seventh Schedule to the Finance Act, 2001, for tariff item 2709 20 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

Tariff item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
“2709 00 10	Petroleum crude	kg.	Rs.50 per tonne.”.



## STATEMENT OF OBJECTS AND REASONS

The object of the Bill is to give effect to the financial proposals of the Central Government for the financial year 2022-2023. The notes on clauses explain the various provisions contained in the Bill.

NIRMALA SITHARAMAN.

NEW DELHI;  
*The 31st January, 2022.*

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PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE  
CONSTITUTION OF INDIA

[Copy of letter No. F.2(5)-B(D)/2022, dated the 31st January, 2022 from Smt. Nirmala Sitharaman, Minister of Finance, to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill, recommends, under clauses (1) and (3) of article 117, read with clause (1) of article 274, of the Constitution of India, the introduction of the Finance Bill, 2022 to the Lok Sabha and also recommends to the Lok Sabha the consideration of the Bill.

2. The Bill will be introduced in the Lok Sabha immediately after the presentation of the Budget on the 1st February, 2022.

It is proposed to substitute the said section to provide that any person carrying on the production of a cinematograph film or engaged in any specified activity, or both, during the whole or any part of any financial year shall, in respect of the period during which such production or specified activity is carried on by him in such financial year, furnish within the prescribed period, a statement in the prescribed form to the prescribed income tax authority in the prescribed manner, containing particulars of all payments of over fifty thousand rupees in the aggregate made by him or due from him to each such person as is engaged by him in such production or specified activity.

It is proposed to clarify that for the purposes of this section, “specified activity” means event management, documentary production, production of programmes for telecasting on television or over the top platforms or any other similar platform, sports event management, other performing arts or any other activity as the Central Government may, by notification in the Official Gazette, specify in this behalf.

This amendment will take effect from 1st April, 2022.

### *Customs*

Clause 85 seeks to amend clause (34) of section 2 of the Customs Act so as to provide that “proper officer”, in relation to any functions to be performed under the said Act, means the officer of the customs who is assigned the functions by the Board or the Principal Commissioner of Customs or Commissioner of Customs under section 5 of the said Act.

Clause 86 seeks to substitute section 3 of the Customs Act so as to specify the classes of officers of customs, including the officers of the Directorate of Revenue Intelligence, officers of Customs (Preventive) and audit officers for various purposes, as the Board may specify.

Clause 87 seeks to amend section 5 of the Customs Act relating to the powers of the officers of customs. It is proposed to insert a new sub-section (1A) in the said section so as to empower the Board to assign by notification, such functions as he may deem fit, to an officer of customs, who shall be the proper officer in relation to such functions.

It is further proposed to insert a new sub-section (1B) in the said section so as to empower the Principal Commissioner of Customs or Commissioner of Customs within their jurisdiction to assign by order such functions as he may deem fit to an officer of customs, who shall be the proper officer in relation to such functions.

It is also proposed to insert a new sub-section (4) in said section so as to provide the criteria which the Board may consider while specifying the conditions and limitations imposed under sub-section (1) and assigning functions under sub-section (1A) to an officer of customs.

It is also proposed to insert a new sub-section (5) in the said section so as to empower the Board in certain cases to specify by notification two or more officers of customs, whether or not of the same class, to have concurrent power and functions under the said Act.

Clause 88 seeks to amend section 14 of the Customs Act so as to empower the Central Government to make rules enabling the Central Board of Indirect Taxes and Customs to

specify the additional obligations of the importer in respect of a class of imported goods, whose value is not being declared correctly, the criteria of selection of such goods, and the checks, including the circumstances and manner of exercise of such checks, in respect of such goods.

Clause 89 seeks to amend section 28E of the Customs Act so as to omit the *Explanation* to clause (c) relating to expression 'joint venture in India' and also to omit clause (h) of the said section.

Clause 90 seeks to amend sub-section (1) of section 28H of the Customs Act so as to provide that fee for application for advance ruling shall also be prescribed.

It further seeks to omit sub-section (3) and to amend sub-section (4) so as to provide that an applicant for advance ruling may withdraw his application at any time before a ruling is pronounced.

Clause 91 seeks to substitute sub-section (7) of section 28-1 of the Customs Act so as to remove reference to 'Members' from the said sub-section.

Clause 92 seeks to substitute sub-section (2) of section 28J of the Customs Act so as to provide that advance ruling under sub-section (1) of that section shall remain valid for a period of three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.

It further seeks to insert a proviso in the said sub-section so as to provide that in respect of advance rulings in force on the date the Finance Bill, 2022 receives assent of the President, the said period of three years shall be reckoned from the date on which the said Finance Bill receives assent of the President.

Clause 93 seeks to insert a new section 110AA in the Customs Act so as to provide that where in pursuance of any proceeding under Chapter XIIA or Chapter XIII, if an officer of customs has reasons to believe that any duty has been short-levied, not levied, short-paid or not paid or any duty has been erroneously refunded or any drawback has been erroneously allowed or any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded, then such officer of customs shall, after inquiry, investigation, or audit, transfer the relevant documents, along with a report in writing to the proper officer having jurisdiction, in respect of assessment of such duty, or who allowed such refund or drawback, or to an officer to whom proper officer is subordinate.

It further seeks to provide that in case of multiple jurisdictions, such transfer shall be made to an officer of customs to whom such matter is assigned by the Board under section 5.

Clause 94 seeks to insert a new section 135AA in the Customs Act, so as to make punishable the publishing of information relating to the value or classification or quantity of goods entered for export from India, or import into India, or the details of the exporter or importer of such goods, unless required so to do under any law for the time being in force.

It further seeks to provide that nothing contained in the said section shall apply to any publication made by or on behalf of the Central Government.

Clause 95 seeks to insert the words, figures and letters “or section 135AA” in sub-section (1) of section 137 of the Customs Act so as to provide that no court shall take cognizance of any offence under the said section 135AA, except with the previous sanction of the Principal Commissioner of Customs or Commissioner of Customs.

Clause 96 seeks to give validation to any action taken or functions performed before the date of commencement of the Finance Act, 2022, under certain Chapters of the Customs Act and notifications issued thereunder for appointing an officer of customs or assigning functions, by giving retrospective effect to sections 2, 3 and 5 of the Customs Act as amended by this Act to that extent.

### *Customs Tariff*

Clause 97 seeks to amend the First Schedule to the Customs Tariff Act —

(a) in the manner specified in the Second Schedule so as to revise the rates in respect of certain tariff items with effect from the 2nd February, 2022;

(b) in the manner specified in the Third Schedule with a view to harmonise certain entries with Harmonised System of Nomenclature to create new tariff lines in respect of certain entries and to revise the rates in respect of certain tariff items, with effect from the 1st May, 2022.

### *Excise*

Clause 98 seeks to amend the Fourth Schedule to the Central Excise Act to insert two new tariff items 2710 12 43 and 2710 12 44 under sub-heading 2710 12 in Chapter 27 relating to E12 and E15 fuel blends, as new BIS specification IS 17586 has been issued for Ethanol Blended Petrol with percentage of ethanol upto twelve (E12) and fifteen (E15) percent, so as to align the Fourth Schedule to the Central Excise Act with the proposed amendments for the sub-heading 2710 12 in the First Schedule to the Customs Tariff Act, 1975, in the manner specified in Fourth Schedule.

This amendment will take effect from the date on which the Finance Bill, 2022 receives the assent of the President.

### *Central Goods and Services Tax*

Clause 99 seeks to amend section 16 of the Central Goods and Services Tax Act, 2017 by inserting a new clause (ba) in sub-section (2) thereof, so as to provide that input tax credit with respect to a supply may be availed only when such credit has not been restricted in the details communicated to the registered person under section 38.

It further seeks to amend sub-section (4) so as to provide that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note after the thirtieth day of November following the end of the financial year to which such invoice or debit note pertains, or furnishing of the relevant annual return, whichever is earlier.

Clause 100 seeks to amend clause (b) of sub-section (2) of section 29 of the Central Goods and Services Tax Act so as to provide that the registration of a person paying tax under section 10 is liable to be cancelled if the return for a financial year has not been furnished beyond three months from the due date of furnishing of the said return.

It further seeks to amend clause (c) of the said sub-section (2) so as to provide for prescribing continuous tax periods for which return has not been furnished, which would make a registration liable for cancellation, in respect of any registered person, other than a person specified in clause (b) thereof.

Clause 101 seeks to amend sub-section (2) of section 34 of the Central Goods and Services Tax Act so as to provide for thirtieth day of November following the end of the financial year, or the date of furnishing of the relevant annual return, whichever is earlier, as the last date for issuance of credit notes in respect of any supply made in a financial year.

Clause 102 seeks to amend sub-section (1) of section 37 of the Central Goods and Services Tax Act so as to provide for prescribing conditions and restrictions for furnishing the details of outward supply and the conditions and restrictions as well as manner and time for communication of the details of such outward supplies to concerned recipients.

It further seeks to omit sub-section (2) and first proviso to sub-section (1) so as to do away with two-way communication process in return filing.

It also seeks to amend sub-section (3) so as to remove reference to unmatched details under section 42 or section 43, as the said sections are proposed to be omitted, and to provide for thirtieth day of November following the end of the financial year or furnishing of the relevant annual return, whichever is earlier, as the last date for rectification of errors or omission in respect of details of outward supplies furnished under sub-section (1).

It also seeks to insert sub-section (4) so as to provide for tax period-wise sequential filing of details of outward supplies under sub-section (1).

Clause 103 seeks to substitute a new section for section 38 of the Central Goods and Services Tax Act. Sub section (1) seeks to provide for prescribing such other supplies as well as the manner, time, conditions and restrictions for communication of details of inward supplies and input tax credit to the recipient by means of an auto-generated statement and to do away with two-way communication process in return filing.

Sub-section (2) seeks to provide for the details of inward supplies in respect of which input tax credit may be availed and the details of supplies on which input tax credit cannot be availed by the recipient.

Clause 104 seeks to amend sub-section (5) of section 39 of the Central Goods and Services Tax Act so as to provide that the non-resident taxable person shall furnish the return for a month within thirteen days after the end of the month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.

It further seeks to substitute the first proviso to sub-section (7) so as to provide an option to the persons furnishing return under proviso to sub-section (1) to pay either the self-assessed tax or an amount that may be prescribed.

It also seeks to amend sub-section (9) by removing reference of section 37 and section 38 and to amend the proviso to said sub-section (9) so as to provide for thirtieth day of November following the end of the financial year, or the date of furnishing of the relevant annual return, whichever is earlier, as the last date for the rectification of errors in the return furnished under section 39.

It also seeks to amend sub-section (10) so as to provide for furnishing of details of outward supplies of a tax period under sub-section (1) of section 37 as a condition for furnishing the return under section 39 for the said tax period.

Clause 105 seeks to substitute a new section for section 41 of the Central Goods and Services Tax Act so as to do away with the concept of “claim” of eligible input tax credit on a “provisional” basis and to provide for availment of self-assessed input tax credit subject to such conditions and restrictions as may be prescribed.

Clause 106 seeks to omit section 42 of the Central Goods and Services Tax Act relating to matching, reversal and reclaiming of input tax credit so as to do away with the concept of “claim” of eligible input tax credit on a “provisional” basis and subsequent matching, reversals and reclaim of such credit. It further seeks to omit section 43 relating to matching, reversal and reclaim of reduction in output tax liability so as to do away with two-way communication process in return filing. It also seeks to omit section 43A.

Clause 107 seeks to amend sub-section (1) of section 47 of the Central Goods and Services Tax Act so as to provide for levy of late fee for delayed filing of return under section 52 and to remove reference of section 38 as there is no requirement of furnishing details of inward supplies by the registered person under the said section 38.

Clause 108 seeks to amend sub-section (2) of section 48 of the Central Goods and Services Tax Act so as to remove reference to section 38 therefrom as there is no requirement of furnishing details of inward supplies by the registered person under the said section 38.

Clause 109 seeks to amend sub-section (4) of section 49 of the Central Goods and Services Tax Act so as to provide for prescribing restrictions for utilizing the amount available in the electronic credit ledger.

It further seeks to amend sub-section (10) so as to allow transfer of amount available in electronic cash ledger under the Central Goods and Services Tax Act of a registered person to the electronic cash ledger under the said Act or the Integrated Goods and Services Tax Act of a distinct person.

It also seeks to insert sub-section (12) so as to provide for prescribing the maximum proportion of output tax liability which may be discharged through the electronic credit ledger.

Clause 110 seeks to substitute a new sub-section for sub-section (3) of section 50 of the Central Goods and Services Tax Act, retrospectively, with effect from the 1st July, 2017, so as to provide for levy of interest on input tax credit wrongly availed and utilised, and to provide for prescribing manner of calculation of interest in such cases.

Clause 111 seeks to amend proviso to sub-section (6) of section 52 of the Central Goods and Services Tax Act so as to provide for thirtieth day of November following the end of the financial year, or the date of furnishing of the relevant annual return, whichever is earlier, as the last date upto which the rectification of errors shall be allowed in the statement furnished under sub-section (4).

Clause 112 seeks to amend proviso to sub-section (1) of section 54 of the Central Goods and Services Tax Act so as to explicitly provide that claim of refund of any balance in the electronic cash ledger shall be made in such form and manner as may be prescribed.

It further seeks to amend sub-section (2) so as to align it with sub-section (1) by providing time limit of two years from the last day of the quarter in which the supply was received for claiming refund of tax paid on inward supplies of goods or services or both by the person specified in the said sub-section.

It also seeks to amend sub-section (10) so as to extend the scope of the said sub-section to all types of refund claims.

It also seeks to insert a new sub-clause (ba) in clause (2) of *Explanation* in order to provide clarity regarding the relevant date for filing refund claim in respect of supplies made to a Special Economic Zone developer or a Special Economic Zone unit.

Clause 113 o seeks to amend sub-section (2) of section 168 of the Central Goods and Services Tax Act so as to remove reference to section 38 therefrom.

Clause 114 seeks to amend notification number G.S.R. 58(E), dated the 23<sup>rd</sup> January, 2018 to notify [www.gst.gov.in](http://www.gst.gov.in), retrospectively, with effect from 22<sup>nd</sup> June, 2017, as the Common Goods and Services Tax Electronic Portal, for all functions provided under Central Goods and Services Tax Rules, 2017, save as otherwise provided in the notification issued *vide* number G.S.R. 925 (E), dated the 13th December, 2019.

Clause 115 seeks to amend notification number G.S.R. 661(E), dated the 28<sup>th</sup> June, 2017, so as to notify rate of interest under sub-section (3) of section 50 of the Central Goods and Services Tax Act as 18%, retrospectively, with effect from the 1<sup>st</sup> day of July, 2017.

Clause 116 seeks to provide retrospective exemption from central tax in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period from the 1st day of July, 2017 upto the 30<sup>th</sup> day of September, 2019 (both days inclusive).

It further seeks to provide that no refund shall be made of the said tax which has already been collected.

Clause 117 seeks to give retrospective effect to the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 746(E), dated the 30th September, 2019 with effect from the 1<sup>st</sup> day of July, 2017.

It further seeks to provide that no refund shall be made of the central tax which has already been collected.

*Integrated Goods and Services Tax*

Clause 118 seeks to amend notification number G.S.R. 698(E), dated the 28th June, 2017, so as to notify rate of interest under sub-section (3) of section 50 of the Central Goods and Services Tax Act as 18%, retrospectively, with effect from the 1st day of July, 2017.

Clause 119 seeks to provide retrospective exemption from integrated tax in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period from the 1st day of July, 2017 upto the 30th day of September, 2019 (both days inclusive).

It further seeks to provide that no refund shall be made of the said tax which has already been collected.

Clause 120 seeks to give retrospective effect to the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 745(E), dated the 30th September, 2019 with effect from the 1st day of July, 2017.

It further seeks to provide that no refund shall be made of the integrated tax which has already been collected.

*Union Territory Goods and Services Tax*

Clause 121 seeks to amend notification number G.S.R. 747(E), dated the 30th June, 2017, so as to notify rate of interest under sub-section (3) of section 50 of the Central Goods and Services Tax Act as 18%, retrospectively, with effect from the 1st day of July, 2017.

Clause 122 seeks to provide retrospective exemption from Union territory tax in respect of supply of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period from the 1st day of July, 2017 upto the 30th day of September, 2019 (both days inclusive).

It further seeks to provide that no refund shall be made of the said tax which has already been collected.

Clause 123 seeks to give retrospective effect to the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 747(E), dated the 30th September, 2019 with effect from the 1st day of July, 2017.

It further seeks to provide that no refund shall be made of the Union territory tax which has already been collected.



*Miscellaneous*

Clause 124 seeks to amend sections 2 and 22 of the Reserve Bank of India Act, 1934.

It is proposed to provide clarity in section 2 of the said Act that the Central Bank Digital Currency should also be regarded as bank notes.

It is further proposed to insert a new section 22A relating to non-applicability of sections 24, 25, 27, 28 and 39 of the said Act to digital form of bank notes.

Clause 125 seeks to amend the Seventh Schedule to the Finance Act, 2001 to substitute tariff item 2709 20 00 and the entries relating thereto with tariff item 2709 00 10 so as to align the said Schedule with the Fourth Schedule to the Central Excise Act, 1944 in the manner specified in the Ninth Schedule.

Clause 38 seeks to amend section 139 of the Income-tax Act relating to return of income.

It is proposed to insert a new sub-section (8A) in the said section to provide that any person, whether or not he has furnished a return under sub-section (1), sub-section (4) or sub-section (5), for an assessment year (herein referred to as the relevant assessment year), may furnish an updated return of his income or the income of any other person in respect of which he is assessable under the Income-tax Act, for the previous year relevant to such assessment year, in the prescribed form, verified in the manner and setting forth such particulars as may be provided by rules, at any time within twenty-four months from the end of the relevant assessment year.

Clause 54 seeks to insert a new section 170A of the Income-tax Act relating to effect of order of tribunal or court in respect of business reorganisation.

It is proposed to provide that notwithstanding anything to the contrary contained in section 139 in case of business reorganisation, where prior to the date of order of a High Court or tribunal or an adjudicating authority, as the case may be, any return of income had been furnished by the successor under the provisions of section 139 for any assessment year relevant to the previous year to which such order applies, such successor shall furnish a modified return within a period of six months in such form and manner as may be provided by rules.

Clause 66 seeks to insert a new section 239A in the Income-tax Act relating to refund for denying liability to deduct tax in certain cases.

The proposed new section provides that where under an agreement or other arrangement, in writing, the tax deductible on any income, other than interest, under section 195 is to be borne by the person by whom the income is payable, and such person claims that no tax was required to be deducted on such income, he may file an application before the Assessing Officer for refund of such tax deducted and such application shall be filed by such person only after having paid such tax to the credit of the Central Government within a period of thirty days from the date of payment of such tax, in such form and manner as may be provided by rules.

#### *Indirect Taxes*

Clause 100 seeks to amend clause (c) of sub-section (2) of section 29 of the Central Goods and Services Tax Act so as to provide by rules continuous tax periods for which return has not been furnished, which would make a registration liable for cancellation, in respect of any registered person, other than a person specified in clause (b) thereof.

Clause 103 seeks to substitute a new section for section 38 of the Central Goods and Services Tax Act. Sub-section (1) seeks to empower the Central Government to make rules to specify other supplies as well as the manner, time, conditions and restrictions for communication of details of inward supplies and input tax credit to the recipient by means of an auto-generated statement and to do away with two-way communication process in return filing.

Clause 105 seeks to substitute a new section for section 41 of the Central Goods and Services Tax Act so as to do away with the concept of “claim” of eligible input tax credit on a “provisional” basis and to provide for availment of self-assessed input tax credit subject to such conditions and restrictions as may be provided by rules.

Clause 109 seeks to amend section 49 of the Central Goods and Services Tax Act to insert sub-section (12) so as to empower the Central Government to make rules to specify maximum proportion of output tax liability which may be discharged through the electronic credit ledger.

Clause 110 seeks to substitute a new sub-section for sub-section (3) of section 50 of the Central Goods and Services Tax Act so as to provide for levy of interest on input tax credit wrongly availed and utilised, and to provide by rules the manner of calculation of interest in such cases.

2. The matters in respect of which rules or regulations may be made or notifications or order may be issued in accordance with the provisions of the Bill are matters of procedure and detail and it is not practicable to provide for them in the Bill itself.

3. The delegation of legislative power is, therefore, of a normal character.