

EXPLANATORY MEMORANDUM TO THE FINANCE BILL, 2022

CUSTOMS

Note:

- (a) “Basic Customs Duty” means the customs duty levied under the Customs Act, 1962.
- (b) “Agriculture Infrastructure and Development Cess” means a duty of customs that is levied under Section 124 of the Finance Act, 2021.
- (c) “Road and Infrastructure Cess” means an additional duty of customs that is levied under Section 111 of the Finance Act, 2018 respectively.
- (d) “Health Cess” means a duty of customs that is levied under Section 141 of the Finance Act, 2020.
- (e) “Social Welfare Surcharge” means a duty of customs that is levied under Section 110 of the Finance Act, 2018.
- (f) Clause Nos. in square brackets [] indicate the relevant clause of the Finance Bill, 2022.
- (g) Amendments carried out through the Finance Bill, 2022, will come into effect on the date of its enactment, unless otherwise specified.

I. AMENDMENTS IN THE CUSTOMS ACT, 1962

S. No.	Amendment	Clause of the Finance Bill, 2022
1.	Clause (34) of section 2 contains definition of “proper officer”. This section is being modified to specifically state that assignment of functions to an officer of Customs by the Board or the Principal Commissioner of Customs or the Commissioner of Customs shall be done under the newly inserted sub-sections (1A) and (1B) of Section 5 in the Customs Act, 1962 (52 of 1962).	[85]
2.	Section 3 is being amended to specifically include the officers of DRI, Audit and Preventive formation in the class of Officers. This amendment has been made to remove any ambiguity as regards the class of officers of Customs.	[86]
3.	Sub-Section (1A) and 1(B) to Section 5: Sub-section (1A) and (1B) have been inserted in section 5 of the Act to explicitly provide power of assignment of function to officers of customs by the Board or as the case may be by the Principal Commissioner of Customs or Commissioner of Customs. This amendment has been necessitated to correct the infirmity	[87]

	observed by the Courts in recent judgments that the Act required explicit provision conferring powers for assignment of function to officers of Customs as “proper officers” for the purposes of the Act, besides the definition clause (34) in section 2 of the Customs Act	
4.	Sub-section (4) to Section 5 is being inserted to delineate the criteria which the Board may adopt while imposing limitations or conditions under sub-section (1) or while assigning functions under sub-section (1A) to the officer of Customs. For instance, one of the limitations/conditions that the Board currently imposes on “officers of Customs” is that they are required to operate within a specified territorial jurisdiction. However, with the launch of faceless assessments and other trade facilitation initiatives wherein, for instance, a need is felt for the development of industry-specific expertise in assessments the Board may need to confine jurisdiction to certain goods or class of goods.	[87]
5.	Sub-section (5) to Section 5 is being inserted to ensure that wherever necessary, for the proper management of work, two or more officers of customs, can concurrently exercise powers and functions (for example in the case of faceless assessment)	[87]
6.	Section 14 is being amended to include provisions for rules enabling the Board 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 in respect of such goods. This amendment is a measure to address the issue of undervaluation in imports.	[88]
7.	Section 28E is being amended to omit the Explanation under clause (c) and omit clause (h).	[89]
8.	Section 28H is being amended to make provisions for prescribing appropriate fees by Board relating to application for advance Ruling and also give flexibility to the applicant to withdraw his application at any time before a ruling is pronounced from the current 30 days’ time period. Consequently, the sub-section (3) is being omitted.	[90]
9.	Sub-section (7) under section 28I is being substituted so as to remove the word “Members” and also make changes accordingly.	[91]
10.	Sub-section (2) under Section 28J is being substituted so that advance ruling under sub-section (1) of Section 28J is now 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. A proviso is also being inserted to provide that the advance rulings in force on the date on which the Finance Bill, 2022 receives assent of the President, the said period of three years shall be reckoned from the date	[92]

	on which the Finance Bill receives assent of the President.	
11.	Section 110AA is being inserted with a view to affirm the principle that, wherever, an original function duly exercised by an officer of competent jurisdiction, is the subject matter of a subsequent inquiry, investigation, audit or any other specified purpose by any other officer of customs, then, notwithstanding, such inquiry, investigation, audit or any other purpose, the officer, who originally exercised such jurisdiction shall have the sole authority to exercise jurisdiction for further action like re-assessment, adjudications, etc. consequent to the completion of such inquiry, investigation, audit or any other purpose.	[93]
12.	Section 135AA is being inserted to protect the import and export data submitted to Customs by importers or exporters in their declarations by making the publishing of such information unless provided by the law, as an offence under Customs Act.	[94]

II. OTHER LEGISLATIVE AMENDMENTS PERTAINING TO CUSTOMS

S. No.	Amendment	Clause of the Finance Bill, 2022
1.	A clause [] has been inserted in the Finance Bill, 2022. This clause 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 by any officer of Customs, as specified in Section 3 of the Customs Act, as amended, where such action was in pursuance of their appointment and assigning of functions by the Central government or the Board under the Customs Act.	[96]

III. AMENDMENTS IN THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975

AMENDMENTS					
A.	Tariff rate changes for Basic Customs Duty [to be effective from 02.02.2022, unless otherwise specified] * [Clause [97(a)] of the Finance Bill, 2022]			Rate of Duty	
	<i>*Will come into effect immediately owing to a declaration under the Provisional Collection of Taxes Act, 1931.</i>				
S. No.	Heading, sub-heading or tariff item	Commodity	From	To	
		Edible Oils			
1.	1516 30 00	Microbial fats and oils and their fractions	30%	100%	
		MSME sector			
2.	6601	Umbrellas	10%	20%	
		Gems and Jewellery Sector			
3.	7117	Imitation Jewellery	20%	20% or Rs. 400/kg., whichever is higher	
		Electrical and electronic items			
4.	8518 21 , 8518 22 , 8518 29	Single or multiple loudspeakers, whether or not mounted in their enclosures <i>Note: Effective BCD rate on these goods, other than hearable devices would continue to be '15%'. BCD rates on hearable devices will be governed by the Phased Manufacturing Program[PMP] as mentioned at V below.</i>	15%	20%	
5.	8518 30	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers <i>Note: Effective BCD rate on these goods, other than hearable devices would continue to be '15%'. BCD rates on hearable devices will be governed by the Phased Manufacturing</i>	15%	20%	

		<i>Program[PMP] as mentioned at V below.</i>		
6.	9028 30 10	Smart Meters <i>Note: Effective BCD rate on these goods would continue to be '15%' till 31.03.2022</i>	15%	25%
7.	9028 90 10	Printed Circuit Board Assembly of Smart Meters <i>Note: Effective BCD rate on these goods would continue to be '7.5%' till 31.03.2022</i>	10%	20%
		Solar Energy Sector		
8.	8541 42 00	Solar Cells (other than those exclusively used with ITA-1 items) <i>Note: Effective BCD rate on these goods would continue to be 'Nil' till 31.03.2022.</i>	20%	25%
9.	8541 43 00	Solar Modules (other than those exclusively used with ITA-1 items) <i>Note: Effective BCD rate on these goods would continue to be 'Nil' till 31.03.2022.</i>	20%	40%
B.	Tariff rate changes (without any change in the effective rates of Basic Customs Duty) [to be effective from 01.05.2022, unless otherwise specified] * [Clause [97(b)] of the Finance Bill, 2022] Note: 1. The current applied rate of Basic Customs Duty on these commodities operates through their respective exemption/concessional notification(s). Such corresponding entries would be omitted from the concerned notification(s) with effect from the 1 st day of May, 2022, as the same would operate through the Customs Tariff Act, 1975, in the manner as detailed below [<i>except S. No. 38 of the list below</i>]. It is an exercise for simplification of the Customs tariff structure and Effective basic customs duty rate (and applicable cesses) of these items would remain unchanged. 2. Heading and sub-heading referred in column (2) shall include all tariff items under such heading or sub-heading.		Rate of Duty	
S. No.	Chapter, heading, sub-heading, or tariff item	Commodity	From	To
1.	0101 21 00	Pure-bred breeding horses	30%	Free
2.	0508 00 10	Coral, unworked or simply prepared but not otherwise worked	30%	Free

3.	0511 10 00	Bovine semen	30%	5%
4.	0801 31 00	Cashew nuts, in shell	30%	2.5%
5.	0802 51 00, 0802 52 00	Pistachios, in shell and shelled	30%	10%
6.	0804 10 20, 0804 10 30	Soft dates (khayzur or wet dates), hard dates (chhohara or kharek dates)	30%	20%
7.	0805 10 00, 0805 50 00,	Oranges, Lemon and limes	40%	30%
8.	0806 10 00	Fresh grapes	35%	30%
9.	0808 30 00, 0808 40 00	Fresh pears, Fresh quinces	35%	30%
10.	0904 11 10	Pepper, long	70%	30%
11.	0907	Cloves (whole fruit, cloves and stem)	70%	35%
12.	1001 19 00, 1001 99 10	Wheat, other than seed quality	100%	40%
13.	1005	Maize (corn)	70%/60%	50%
14.	1007	Grain sorghum	80%	50%
15.	1008 21, 1008 29	Millet (Jawar, Bajra, Ragi)	70%	50%
16.	1104 22 00	Other worked grains of oats	30%	15%
17.	1107 10 00	Malt, not roasted	40%	30%
18.	1108 12 00	Maize (corn) starch	50%	30%
19.	1207 91 00	Poppy seeds	70%	20%
20.	1209 91, 1209 99	Vegetable seeds, fruit seeds for planting or sowing	10%	5%
21.	1401 10 00	Bamboos	30%	25%
22.	1702 11, 1702 19	Lactose and lactose syrup	30%	25%
23.	1905 31 00, 1905 32	Sweet Biscuits, Waffles and wafers	45%	30%
24.	2207 20 00	Ethyl alcohol and other spirits, denatured	30%	5%
25.	2309 10 00	Dog or cat food, put up for retail sale	30%	20%
26.	Chapter 23 (except 2309 10 00)	Residues and waste from the food industries; prepared animal fodder	30%	15%

27.	25 (except 2515, 2516, 2523, 2524 and items at S. No. 28, 29, 30, 31 and 32 below)	Salt, Sulphur, Earth and stone, lime etc.	10%	5%
28.	2503 00 10	Crude or unrefined sulphur	10%	2.5%
29.	2510	Rock phosphate	5%	2.5%
30.	2520 10 10, 2520 10 20, 2520 10 90	Gypsum	10%	2.5%
31.	2523 29	Portland Cement (other than white Portland cement)	10%	Free
32.	2528	Boron Ores and concentrates	10%	2.5%
33.	2601 to 2617 [except items at S. No. 34 and 35 below]	Ores and concentrates	5%/10%	2.5%
34.	2604 00 00	Nickel Ore and Concentrate	5%	Free
35.	2612 10 00	Uranium Ore and Concentrates	5%	Free
36.	2620 11 00, 2620 19	Zinc slag, ash or residue	10%	5%
37.	2620 30	Copper slag, ash or residue	10%	5%
38.	2701, 2702, 2703	Coal, Lignite, Peat <i>[These items would continue to attract Basic Customs Duty at the rate of 1% through notification No. 50/2017-Cus]</i>	10%	5%
39.	2704, 2705, 2706	Coke, coal gas and Tar	10%	5%
40.	2707	Oils etc. from coal tar distillation	10%	2.5%
41.	2708	Pitch and pitch coke	10%	5%
42.	2709 00 90	Oil (other than crude petroleum) obtained from Bituminous Crude	5%	Free

43.	2710 12 50	Aviation gasoline confirming to standard IS 1604	10%	Free
44.	2710, 2711, 2712, 2713, 2714 or 2715	Petroleum oils and oils obtained from bituminous minerals (excluding Naphtha), petroleum gases, petroleum jelly, petroleum bitumen and other residues of petroleum oil, asphalt.	10%	5%
45.	2710 12 21, 2710 12 22, 2710 12 29	Light Naphtha, Heavy Naphtha, Full range Naphtha	10%	2.5%
46.	2710 12 41, 2710 12 42, 2710 12 49	Motor Spirit commonly known as petrol	10%	2.5%
47.	2710 19 44, 2710 19 49, 2710 20 10, 2710 20 20	High speed diesel (HSD)	10%	2.5%
48.	2710 19 39	Aviation Turbine Fuel (ATF)	10%	5%
49.	2711 11 00	Liquefied natural gas (LNG)	10%	2.5%
50.	2711 12 00	Propane	10%	2.5%
51.	2711 13 00	Butanes	10%	2.5%
52.	2711 19 10, 2711 19 20	Liquefied petroleum gases (LPG)	10%	5%
53.	2711 21 00, 2711 29 00	Natural Gas in gaseous state	10%	5%
54.	2713 12 10, 2713 12 90	Calcined Petroleum Coke	10%	7.5%
55.	28 (except 2801, 2802, 2803, 2804, 2805, 2809 20 10, 2810 00 20, 2814, 2823 00 10, 2837 11 00, 2843 and items at S. No. 56 to 58	Inorganic Chemicals (other than Chemical Elements, Phosphoric Acid, Boric Acids, Ammonia, Titanium Dioxide etc.)	10%	7.5%

	below)			
56.	2801 20 00	Iodine	5%	2.5%
57.	2825 40 00	Nickel oxide and hydroxide	10%	Free
58.	2844 20 00	All goods	10%	Free
59.	29 (except 2905 43 00, 2905 44 00, 2933 71 00, and items at S. No. 60 to 73 below)	Organic Chemicals (except Mannitol, D-glucitol (Sorbitol) and 6- Hexanelactum)	10%	7.5%
60.	2901, 2902 (except items listed at S. Nos. 61, 62, and 63 below)	Cyclic and Acyclic Hydrocarbons (other than o-xylene, p-xylene and styrene)	10%	2.5%
61.	2902 41 00	o-xylene	10%	Free
62.	2902 43 00	p-xylene	10%	Free
63.	2902 50 00	Styrene	10%	2%
64.	2903 or 2904 (except items at S. No. 65 and 66 below)	Halogenated, Sulphonated, nitrated or nitrosated derivatives of hydrocarbons (other than methyl chloride, methylene chloride, chloroform and trichloroethylene)	10%	5%
65.	2903 15 00	Ethylene Dichloride (EDC)	10%	Free
66.	2903 21 00	Vinyl chloride monomer (VCM)	10%	2%
67.	2905 31 00	Mono ethylene glycol (MEG)	10%	5%
68.	2910 20 00	Methyl oxirane (propylene oxide)	10%	5%
69.	2917 36 00	Purified Terephthalic Acid (PTA), Medium Quality Terephthalic Acid (MTA) and Qualified Terephthalic Acid (QTA)	10%	5%
70.	2917 37 00	Dimethyl terephthalate (DMT)	10%	5%
71.	2926 10 00	Acrylonitrile	10%	2.5%
72.	2933 71 00	Caprolactam	10%	5%

73.	2905 43 00, 2905 44 00,	Mannitol, Sorbitol	30%	20%
74.	31 (except 3102 21 00, 3102 30 00, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 40 00, 3105 51 00, 3105 59 00, 3105 60 00, 3105 90 10, 3105 90 90)	Fertilizers (other than Ammonium Sulphate, Ammonium Nitrate, Sodium nitrate, Potassium Sulphate, Minerals or Chemical fertilizers of NPK)	10%	7.5%
75.	3201, 3202, 3203, 3204, 3205 00 00, 3206 , 3207 (except 3201 20 00, 3206 11, and 3206 19 00)	Tanning agents, colouring materials, colour lakes, prepared pigments etc.	10%	7.5%
76.	3201 20 00	Wattle extract	10%	2.5%
77.	3301	Essential Oils	30%	20%
78.	3403	Lubricating preparations etc.	10%	7.5%
79.	3501, 3502, 3503, 3504, 3505,	Casein, albumin, gelatin, peptones, dextrin	30%/50%	20%
80.	3801, 3802, 3803 00 00, 3804, 3805, 3806, 3807, 3809 (except 3809 10 00), 3810, 3812, 3815, 3816 00 00, 3817,	Miscellaneous Chemical Products like artificial graphite, activated carbon, tall oil, rosin, wood tar etc.	10%	7.5%

	3821 00 00			
81.	3809 10 00	Finishing agents with a basis of amylaceous substances	30%	20%
82.	3823 11 00, 3823 12 00, 3823 13 00, 3823 19 00 or 3823 70	Industrial monocarboxylic fatty acids and fatty alcohols	30%	7.5%
83.	3824 (except 3824 60 and 3824 99 00) and 3827	Prepared binders for foundry moulds, Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included	10%	7.5%
84.	3901 to 3915 (except 3904, 3906 90 70, and 3908)	Plastics in primary forms (except polymers of vinyl chloride , polyamides)	10%	7.5%
85.	3906 90 70	Sodium polyacrylate	10%	5%
86.	4001 21, 4001 22, 4001 29	Natural rubber in forms other than latex	25%	25% or Rs. 30/- per kg, whichever is lower
87.	5002	Raw Silk, (not thrown)	30%	15%
88.	5003 to 5006	Silk Waste and Silk Yarn	25%	15%
89.	5007	Woven fabrics of silk or of silk waste	25%	20%
90.	5101	Wool, not carded or combed	25%/30%	2.5%
91.	5102	Fine or coarse animal hair	25%	5%
92.	5103 10 10, 5103 20 10, 5103 20 20, 5103 20 90	Wool waste	25%	5%
93.	5103 10 90, 5103 30 00	Waste of coarse animal hair	25%	10%
94.	5104	Garnetted stock of wool or of fine or coarse animal hair	20%	10%
95.	5105 10 00,	Wool and fine or coarse animal hair, carded or	20%	10%

	5105 21 00, 5105 29 90, 5105 31 00, 5105 39 00, 5105 40 00	combed		
96.	5105 29 10	Wool tops	20%	2.5%
97.	5106, 5107, 5108	Wool yarn, not put up for retail sale	20%	10%
98.	5109, 5110	Wool yarn, put up for retail sale	25%	10%
99.	5111 11	Woven fabrics of carded wool or of carded fine animal hair, of weight, not exceeding 300g/sq. m.	25% or Rs. 135 per sq. m., whichever is higher	10% or Rs. 115 per sq. m., whichever is higher
100.	5111 19	Woven fabrics of carded wool or of carded fine animal hair, of weight, exceeding 300g/sq. m.	25% or Rs. 150 per sq. m., whichever is higher	10% or Rs. 125 per sq. m., whichever is higher
101.	5111 20	Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made filaments	25% or Rs. 80 per sq. m., whichever is higher	10% or Rs. 65 per sq. m., whichever is higher
102.	5111 30	Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibres	25% or Rs. 75 per sq. m., whichever is higher	10% or Rs. 65 per sq. m., whichever is higher
103.	5111 90	Other woven fabrics of carded wool or of carded fine animal hair	25% or Rs. 90 per sq. m., whichever is higher	10% or Rs. 75 per sq. m., whichever is higher
104.	5112 11	Woven fabrics of combed wool or of combed fine animal hair, of weight, not exceeding 300g/sq. m.	25% or Rs. 125 per sq. m., whichever is higher	10% or Rs. 105 per sq. m., whichever is higher
105.	5112 19	Woven fabrics of combed wool or of combed fine animal hair, of weight, exceeding 300g/sq. m.	25% or Rs. 155 per sq. m., whichever is higher	10% or Rs. 130 per sq. m., whichever is higher

106.	5112 20	Woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made filaments	25% or Rs. 85 per sq. m., whichever is higher	10% or Rs. 70 per sq. m., whichever is higher
107.	5112 30	Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibres	25% or Rs. 110 per sq. m., whichever is higher	10% or Rs. 90 per sq. m., whichever is higher
108.	5112 90	Other woven fabrics of carded wool or of carded fine animal hair	25% or Rs. 135 per sq. m., whichever is higher	10% or Rs. 115 per sq. m., whichever is higher
109.	5113	Woven fabrics of coarse animal hair or of horse hair	25% or Rs. 60 per sq. m., whichever is higher	10% or Rs. 60 per sq. m., whichever is higher
110.	5201	Cotton, not carded or combed	25%	5%
111.	5202	Cotton waste	25%	10%
112.	5204, 5205, 5206	Cotton sewing thread, Cotton yarn (not put up for retail sale)	20%	10%
113.	5207	Cotton yarn (put up for retail sale)	25%	10%
114.	5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32, 5208 33	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25%	10%
115.	5208 41	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., of yarn of different colours	25% or Rs. 9 per sq. m., whichever is higher	10% or Rs. 9 per sq. m., whichever is higher
116.	5208 43	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., 3-thread or 4-thread twill, including cross twill	25%	10%

117.	5208 51	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing not more than 100g/sq. m.	25% or Rs. 27 per sq. m., whichever is higher	10% or Rs. 27 per sq. m., whichever is higher
118.	5209 11, 5209 12, 5209 21, 5209 22, 5209 29, 5209 19 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m.	25%	10%
119.	5209 42 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., Denim	25% or Rs. 25 per sq. m., whichever is higher	10% or Rs. 25 per sq. m., whichever is higher
120.	5210 11, 5210 21, 5210 29, 5210 31, 5210 32	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/sq. m.	25%	10%
121.	5210 41	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/sq. m., of yarns of different colours	25% or Rs. 15 per sq. m., whichever is higher	10% or Rs. 15 per sq. m., whichever is higher
122.	5211 11, 5211 12, 5211 19 00, 5211 20	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m.	25%	10%
123.	5211 42 00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., Denim	25% or Rs. 18 per sq. m., whichever is higher	10% or Rs. 18 per sq. m., whichever is higher
124.	5212 11 00, 5212 12 00, 5212 13 00, 5212 14 00	Other woven fabrics of cotton, weighing not more than 200g/sq. m., unbleached, bleached, dyed, of yarns of different colours	25%	10%
125.	5212 15 00	Other woven fabrics of cotton, printed	25% or Rs. 165 per kg., whichever is higher	10% or Rs. 165 per kg., whichever is higher
126.	5212 21 00, 5212 22 00,	Other woven fabrics of cotton, weighing more	25%	10%

	5212 23 00	than 200g/sq. m., unbleached, bleached, dyed		
127.	5212 24 00	Other woven fabrics of cotton, weighing more than 200g/sq. m., of yarns of different colours	25% or Rs. 20 per sq. m., whichever is higher	10% or Rs. 20 per sq. m., whichever is higher
128.	5212 25 00	Other woven fabrics of cotton, weighing more than 200g/sq. m., printed	25% or Rs. 165 per kg., whichever is higher	10% or Rs. 165 per kg., whichever is higher
129.	5301	Flax, raw or processed, but not spun; flax tow and waste	25%/30%	Free
130.	5303 10 10	Raw jute	25%	5%
131.	5303 10 90, 5303 90 10, 5303 90 90	Jute and other textile bast fibres	25%	10%
132.	5305, 5306, 5307, 5308, 5309	Coconut, Abaca, Ramie and other vegetable textile fibres, Flax yarn, Jute yarn, paper yarn, flax fabric	25%	10%
133.	5310 10, 5310 90	Woven fabrics of jute or of other textile bast fibres	25%	10%
134.	5311	Woven fabrics of other vegetable textile fibres or paper yarn	25%	10%
135.	5401	Sewing thread of man-made filaments, whether or not put up for retail sale	20%	5%
136.	5402	Synthetic filament yarn, not put up for retail sale, including synthetic monofilament of less than 67 decitex	20%	5%
137.	5403	Artificial filament yarn, not put up for retail sale, including artificial monofilament of less than 67 decitex	20%	5%
138.	5404	Synthetic monofilament of 67 decitex or more	20%	5%
139.	5405	Artificial monofilament of 67 decitex or more	20%	5%
140.	5406	Man-made filament yarn	20%	5%
141.	5407 10 11, 5407 10 12, 5407 10 13, 5407 10 14, 5407 10 15, 5407 10 16, 5407 10 19, 5407 10 22,	Woven fabrics of synthetic filament yarn	25% or Rs. 115 per kg., whichever is higher	20% or Rs. 115 per kg., whichever is higher

	5407 10 23, 5407 10 24, 5407 10 25, 5407 10 29, 5407 10 31, 5407 10 33, 5407 10 34, 5407 10 35, 5407 10 36, 5407 10 39, 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, 5407 10 99			
142.	5407 10 21, 5407 10 26, 5407 10 32, 5407 10 41, 5407 10 42	Parachute fabrics, polyester suitings, Tent Fabrics	25% or Rs. 115 per kg., whichever is higher	10% or Rs. 115 per kg., whichever is higher
143.	5407 20, 5407 30	Woven fabrics obtained from strip or the like	25%	20%
144.	5407 41 11, 5407 41 13, 5407 41 19, 5407 41 23, 5407 41 29	Nylon brasso, Nylon taffeta, Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	25% or Rs. 30 per sq. m., whichever is higher	20% or Rs. 20 per sq. m., whichever is higher
145.	5407 41 12, 5407 41 14, 5407 41 21, 5407 41 22, 5407 41 24	Nylon georgette, Nylon sarees, bleached Nylon brasso	25% or Rs. 30 per sq. m., whichever is higher	10% or Rs. 20 per sq. m., whichever is higher
146.	5407 51	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached or bleached	25% or Rs. 11 per sq. m., whichever is higher	20% or Rs. 11 per sq. m., whichever is higher
147.	5407 54	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed	25% or Rs. 20 per sq. m.,	20% or Rs. 20 per sq. m.,

			whichever is higher	whichever is higher
148.	5407 71	Other woven fabrics, containing 85% or more by weight of synthetic filaments, unbleached or bleached	25% or Rs. 10 per sq. m., whichever is higher	20% or Rs. 10 per sq. m., whichever is higher
149.	5407 72 00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed	25% or Rs. 24 per sq. m., whichever is higher	20% or Rs. 24 per sq. m., whichever is higher
150.	5407 81 11, 5407 81 12, 5407 81 13, 5407 81 14, 5407 81 19, 5407 81 22, 5407 81 23, 5407 81 29	Nylon georgette, Nylon sarees, Polyester shirtings, Polyester suitings (unbleached), Other woven fabrics, containing 85% or more by weight of synthetic filaments mixed mainly or solely with cotton	25% or Rs. 10 per sq. m., whichever is higher	20% or Rs. 10 per sq. m., whichever is higher
151.	5407 81 15, 5407 81 16, 5407 81 21, 5407 81 24, 5407 81 25, 5407 81 26	Terylene and dacron sarees, Polyester dhoti, bleached nylon georgette, Polyester suitings (bleached)	25% or Rs. 10 per sq. m., whichever is higher	10% or Rs. 10 per sq. m., whichever is higher
152.	5407 91	Other woven fabrics, unbleached or bleached	25% or Rs. 15 per sq. m., whichever is higher	20% or Rs. 15 per sq. m., whichever is higher
153.	5408 10 00, 5408 21	Woven fabrics obtained from high tenacity yarn of viscose rayon, containing 85% or more by weight of artificial filament or strip or the like, unbleached or bleached	25%	20%
154.	5408 31	Other woven fabrics, unbleached or bleached	25% or Rs. 25 per sq. m., whichever is higher	20% or Rs. 25 per sq. m., whichever is higher
155.	5408 32	Dyed fabrics of rayon	25% or Rs. 44 per sq. m., whichever is higher	20% or Rs. 44 per sq. m., whichever is higher

156.	5408 33 00	Dyed fabrics of rayon, of yarns of different colours	25% or Rs. 10 per sq. m., whichever is higher	20% or Rs. 10 per sq. m., whichever is higher
157.	5408 34	Printed fabrics of rayon	25% or Rs. 11 per sq. m., whichever is higher	20% or Rs. 11 per sq. m., whichever is higher
158.	5501, 5502	Synthetic and artificial filament tow	20%	5%
159.	5503 20 00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polyesters	20%	5%
160.	5503 40 00, 5503 90 10, 5503 90 20, 5503 90 90	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polypropylene and others	20%	5%
161.	5504 90 10, 5504 90 20, 5504 90 30, 5504 90 90	Other artificial staple fibres, not carded, combed or otherwise processed for spinning	20%	5%
162.	5505, 5506, 5507, 5508, 5509, 5510	Man-made fibre waste, synthetic staple fibres, artificial staple fibres, sewing thread of man-made staple fibres, yarn of synthetic staple fibres, yarn of artificial staple fibres	20%	5%
163.	5511	Yarn of man-made staple fibres, put up for retail sale	25% or Rs. 31 per kg., whichever is higher/ 25% or Rs. 30 per kg., whichever is higher	10%
164.	5512 11, 5512 21, 5512 91	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres (unbleached or bleached), containing 85% or more by weight of acrylic or modacrylic staple fibres (unbleached or bleached), other	25%	20%
165.	5513 11, 5513 12, 5513 13, 5513 19	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m. (of polyester staple fibres, plain weave; 3 thread or 4	25%	20%

		thread twill; other woven fabric of polyester staple fibres; other woven fabrics)		
166.	5513 29 00	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m.	25% or Rs. 185 per kg., whichever is higher	20% or Rs. 185 per kg., whichever is higher
167.	5513 31 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m., of yarns of different colours	25% or Rs. 21 per sq. m., whichever is higher	20% or Rs. 21 per sq. m., whichever is higher
168.	5513 49 00	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m., printed	25% or Rs. 185 per kg., whichever is higher	20% or Rs. 185 per kg., whichever is higher
169.	5514 11, 5514 12, 5514 19	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m. (of polyester staple fibres, plain weave; ; 3 thread or 4 thread twill; other woven fabric of polyester staple fibres; other woven fabrics)	25%	20%
170.	5514 30 13	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m., of polyester staple fibres	25% or Rs. 180 per kg., whichever is higher	20% or Rs. 180 per kg., whichever is higher
171.	5514 30 19	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m.	25% or Rs. 31 per sq. m., whichever is higher	20% or Rs. 31 per sq. m., whichever is higher
172.	5514 41 00	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m., printed	25% or Rs. 26 per sq. m., whichever is higher	20% or Rs. 26 per sq. m., whichever is higher
173.	5514 42 00	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m., 3 thread or 4 thread twill	25% or Rs. 140 per kg., whichever is higher	20% or Rs. 140 per kg., whichever is higher
174.	5514 43 00	Other woven fabrics of polyester staple fibres	25% or Rs. 31 per	20% or Rs. 31 per

			sq. m., whichever is higher	sq. m., whichever is higher
175.	5515 11	Other woven fabrics of synthetic staple fibres, of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	25% or Rs. 40 per sq. m., whichever is higher	20% or Rs. 40 per sq. m., whichever is higher
176.	5515 12	Other woven fabrics of synthetic staple fibres, of polyester staple fibres, mixed mainly or solely with	25% or Rs. 95 per kg., whichever is higher	20% or Rs. 95 per kg., whichever is higher
177.	5515 13	Other woven fabrics of synthetic staple fibres, of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	25% or Rs. 75 per sq. m., whichever is higher	20% or Rs. 75 per sq. m., whichever is higher
178.	5515 19	Other woven fabrics of synthetic staple fibres, of polyester staple fibres	25% or Rs. 45 per sq. m., whichever is higher	20% or Rs. 45 per sq. m., whichever is higher
179.	5515 22 10, 5515 22 20	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, bleached or unbleached	25% or Rs. 140 per kg., whichever is higher	10% or Rs. 140 per kg., whichever is higher
180.	5515 22 30	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, dyed	25% or Rs. 140 per kg., whichever is higher	20% or Rs. 140 per kg., whichever is higher
181.	5515 22 40	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, printed	25% or Rs. 140 per kg., whichever is higher	10% or Rs. 140 per kg., whichever is higher
182.	5515 22 90	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, other	25% or Rs. 140 per kg., whichever is higher	20% or Rs. 140 per kg., whichever is higher
183.	5515 29 10, 5515 29 20	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, other,	25% or Rs. 30 per sq. m.,	10% or Rs. 30 per sq. m.,

		bleached or unbleached	whichever is higher	whichever is higher
184.	5515 29 30, 5515 29 40, 5515 29 90	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, other, dyed, printed or other	25% or Rs. 30 per sq. m., whichever is higher	20% or Rs. 30 per sq. m., whichever is higher
185.	5515 99	Other woven fabrics of synthetic staple fibres, mixed mainly or solely with man-made filaments	25% or Rs. 35 per sq. m., whichever is higher	20% or Rs. 35 per sq. m., whichever is higher
186.	5516 11	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, unbleached or bleached	25%	20%
187.	5516 12 00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed	25% or Rs. 35 per sq. m., whichever is higher	20% or Rs. 35 per sq. m., whichever is higher
188.	5516 13 00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours	25% or Rs. 40 per sq. m., whichever is higher	20% or Rs. 40 per sq. m., whichever is higher
189.	5516 14	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed	25% or Rs. 12 per sq. m., whichever is higher	20% or Rs. 12 per sq. m., whichever is higher
190.	5516 21	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, unbleached or bleached	25%	20%
191.	5516 24 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, printed	25% or Rs. 12 per sq. m., whichever is higher	20% or Rs. 12 per sq. m., whichever is higher
192.	5516 31 10	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, unbleached	25%	20%
193.	5516 31 20	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool	25%	10%

		or fine animal hair, bleached		
194.	5516 32 00, 5516 33 00, 5516 34 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed, of yarns of different colours, printed	25%	20%
195.	5516 41, 5516 42 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached, bleached or dyed	25%	20%
196.	5516 43 00, 5516 44 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours, printed	25% or Rs. 12 per sq. m., whichever is higher	20% or Rs. 12 per sq. m., whichever is higher
197.	5516 91 10, 5516 91 20, 5516 92 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, other, unbleached, bleached or dyed	25%	20%
198.	5516 93 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, other, of yarns of different colours	25% or Rs. 21 per sq. m., whichever is higher	20% or Rs. 21 per sq. m., whichever is higher
199.	5516 94 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, other, printed	25% or Rs. 40 per sq. m., whichever is higher	20% or Rs. 40 per sq. m., whichever is higher
200.	5601 21, 5601 22 00, 5601 29 00	Wadding of textile materials and articles thereof, of cotton	25%	10%
201.	5601 30 00	Textile flock and dust and mill neps	25%	20%
202.	5602	Felt, whether or not impregnated, coated, covered or laminated	25%	10%
203.	5603 11 00, 5603 22 00	Nonwovens of man-made filaments, weighing upto 70g/sq. m.	25%	20%
204.	5603 13 00	Nonwovens of man-made filaments, weighing more than 70g/sq. m. and less than 150g/sq. m.	25%	10%
205.	5603 14 00	Nonwovens of man-made filaments, weighing more than 70g/sq. m.	25%	20%
206.	5603 91 00	Other Nonwovens, weighing not more than 25g/sq. m.	25%	10%

207.	5603 92 00	Other Nonwovens, weighing more than 25g/sq. m. and less than 70g/sq. m.	25%	20%
208.	5603 93	Other Nonwovens, weighing more than 70g/sq. m. and less than 150g/sq. m.	25%	10%
209.	5603 94	Other Nonwovens, weighing more than 150g/sq. m.	25%	20%
210.	5604, 5605, 5606, 5607	Rubber thread and cord, metallized yarn, Gimped yarn, Twine, cordage, ropes etc.	20%	10%
211.	5608, 5609	Knotted netting of twine, cordage , rope etc., articles of yarn, strip or the like of heading 5404 or 5405 of the First Schedule of the Customs Tariff Act, 1975	25%	10%
212.	5701	Carpets and other textile floor coverings, knotted, whether or not made up	25%	20%
213.	5702 10 00, 5702 20 10, 5702 20 20, 5702 20 90, 5702 31	Kelem, Schumacks, Karamanie; floor coverings of coconut fibres (coir); others, of pile construction, not made up, of wool or fine animal hair	25%	20%
214.	5702 32	Others, of pile construction, not made up, of man-made textile material	25% or Rs. 105 per sq. m., whichever is higher	20% or Rs. 105 per sq. m., whichever is higher
215.	5702 39, 5702 41	Others, of pile construction, not made up, of other textile material; Others, of pile construction, made up, of wool or fine animal hair	25%	20%
216.	5702 42	Others, of pile construction, made up, of man-made textile materials	25% or Rs. 80 per sq. m., whichever is higher	20% or Rs. 80 per sq. m., whichever is higher
217.	5702 49	Others, of pile construction, made up, of other textile materials	25%	20%
218.	5702 50 21, 5702 50 22, 5702 50 29	Others, not of pile construction, not made up, of man-made textile materials	25% or Rs. 105 per sq. m., whichever is higher	20% or Rs. 105 per sq. m., whichever is higher
219.	5702 50 31, 5702 50 32, 5702 50 33, 5702 50 39	Others, not of pile construction, not made up, of other textile materials	25%	20%

220.	5702 91 10	Others, not of pile construction, made up, of wool or fine animal hair (carpets)	25%	20%
221.	5702 91 20	Others, not of pile construction, made up, of wool or fine animal hair (druggets)	25%	10%
222.	5702 91 30, 5702 91 90	Others, not of pile construction, made up, of wool or fine animal hair (mats and mattings and others)	25%	20%
223.	5702 92	Others, not of pile construction, made up, of man-made textile materials	25% or Rs. 110 per sq. m., whichever is higher	20% or Rs. 110 per sq. m., whichever is higher
224.	5702 99	Others, not of pile construction, made up, of other textile materials	25%	20%
225.	5703 10	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair	25%	20%
226.	5703 21 00, 5703 29 10, 5703 29 20, 5703 29 90	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides or others	25% or Rs. 70 per sq. m., whichever is higher	20% or Rs. 70 per sq. m., whichever is higher
227.	5703 31 00, 5703 39 10, 5703 39 20, 5703 39 90	Carpets and other textile floor coverings, tufted, whether or not made up, of other man-made textile materials or others	25% or Rs. 55 per sq. m., whichever is higher	20% or Rs. 55 per sq. m., whichever is higher
228.	5703 90	Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials	25%	20%
229.	5704 10 00, 5704 20 10	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up (Tiles)	25%	20%
230.	5704 20 20	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up (Woolen Tiles)	25%	10%
231.	5704 20 90	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, other tiles	25%	20%
232.	5704 90	Other Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	25% or Rs. 35 per sq. m., whichever is higher	20% or Rs. 35 per sq. m., whichever is higher

233.	5705	Other Carpets and other textile floor coverings, whether or not made up	25%	20%
234.	5801 10 00	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of wool or fine animal hair	25% or Rs. 210 per sq. m., whichever is higher	10% or Rs. 210 per sq. m., whichever is higher
235.	5801 21 00	Woolen pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of cotton, uncut weft pile fabrics	25% or Rs. 80 per sq. m., whichever is higher	10% or Rs. 80 per sq. m., whichever is higher
236.	5801 23 00	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, other weft pile fabrics	25% or Rs. 80 per sq. m., whichever is higher	10% or Rs. 80 per sq. m., whichever is higher
237.	5801 26 00	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, chennile fabrics	25% or Rs. 180 per sq. m., whichever is higher	10% or Rs. 180 per sq. m., whichever is higher
238.	5801 27 10	Warp pile fabrics, 'epingle', (uncut)	25% or Rs. 135 per sq. m., whichever is higher	10% or Rs. 135 per sq. m., whichever is higher
239.	5801 27 20	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, warp pile fabrics, cut	25% or Rs. 120 per sq. m., whichever is higher	10% or Rs. 120 per sq. m., whichever is higher
240.	5801 27 90	Other Warp pile fabrics	25% or Rs. 135 per sq. m., whichever is higher	10% or Rs. 135 per sq. m., whichever is higher
241.	5801 31 00	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of man-made fibres, uncut weft pile fabrics	25% or Rs. 75 per sq. m., whichever is higher	20% or Rs. 75 per sq. m., whichever is higher
242.	5801 32 00	Cut corduroy of man-made fibres	25% or Rs. 180 per sq. m., whichever	20% or Rs. 180 per sq. m., whichever

			is higher	is higher
243.	5801 33 00	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of man-made fibres, other weft pile fabrics	25% or Rs. 150 per sq. m., whichever is higher	20% or Rs. 150 per sq. m., whichever is higher
244.	5801 36	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of man-made fibres, chennile fabrics	25% or Rs. 130 per sq. m., whichever is higher	20% or Rs. 130 per sq. m., whichever is higher
245.	5801 37 10	Warp pile fabrics, uncut	25% or Rs. 140 per sq. m., whichever is higher	20% or Rs. 140 per sq. m., whichever is higher
246.	5801 37 20	Warp pile fabrics, cut	25% or Rs. 68 per sq. m., whichever is higher	20% or Rs. 68 per sq. m., whichever is higher
247.	5801 37 90	Other Warp pile fabrics	25% or Rs. 140 per sq. m., whichever is higher	20% or Rs. 140 per sq. m., whichever is higher
248.	5801 90	Warp pile fabrics, of other textile materials	25% or Rs. 35 per sq. m., whichever is higher	10% or Rs. 35 per sq. m., whichever is higher
249.	5802 10 10	Unbleached terry toweling and similar woven terry fabrics, of cotton	25%	10%
250.	5802 10 20, 5802 10 30, 5802 10 40, 5802 10 50, 5802 10 60, 5802 10 90	Terry toweling and similar woven terry fabrics, of cotton, bleached, piece dyed, yarn dyed, printed, of handloom and others	25% or Rs. 60 per sq. m., whichever is higher	10% or Rs. 60 per sq. m., whichever is higher
251.	5802 20 00	Terry toweling and similar woven terry fabrics, of other textile materials	25%	10%
252.	5802 30 00	Tufted textile fabrics	25% or Rs. 150 per kg., whichever	10% or Rs. 150 per kg., whichever

			is higher	is higher
253.	5803	Gauze, other than narrow fabrics of heading 5806 of the First Schedule of the Customs Tariff Act, 1975	25%	10%
254.	5804 10, 5804 29 10, 5804 29 90 5804 30 00	Tulles and other net fabrics (of cotton); Mechanically made lace of other textile materials	25% or Rs. 200 per kg., whichever is higher	10% or Rs. 200 per kg., whichever is higher
255.	5804 21 00	Mechanically made lace, of man-made fibres	25% or Rs. 200 per kg., whichever is higher	20% or Rs. 200 per kg., whichever is higher
256.	5805	Hand-woven tapestries, flanders etc.	25%	10%
257.	5806 10 00, 5806 20 00, 5806 31 10, 5806 31 20, 5806 31 90, 5806 39 10, 5806 39 20, 5806 39 30, 5806 39 90, 5806 40 00	Narrow woven fabrics other than goods of Heading 5807 of the First Schedule of the Customs Tariff Act, 1975	25%	10%
258.	5806 32 00	Other woven fabrics, of man-made fibres	25%	20%
259.	5807, 5808, 5809, 5810, 5811	Labels, badges, braids, Woven fabrics of metal threads etc.	25%	10%
260.	5901	Textile fabrics, coated with gum or amylaceous substances	25%	10%
261.	5902, 5903	Tyre cord fabric, Textile fabrics etc.	25%	20%
262.	5904, 5905, 5906, 5907, 5908, 5909	Linoleum, Textile wall coverings, rubberized textile fabrics etc.	25%	10%
263.	5910	Transmission or conveyor belts or belting etc.	25%	20%
264.	5911	Textile products and articles for technical use	25%	10%
265.	6001 10 10, 6001 10 20, 6001 10 90, 6001 21 00, 6001 29 00, 6001 91 00,	Pile fabrics	25%	10%

	6001 99			
266.	6001 22 00	Looped pile fabrics of man-made fibres	25%	20%
267.	6002	Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more elastomeric yarn or rubber thread	25%	10%
268.	6003 10 00, 6003 20 00, 6003 90 00	Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 6001 or 6002 of the First Schedule of the Customs Tariff Act, 1975, of wool or cotton or others	25%	10%
269.	6003 30 00, 6003 40 00	Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 6001 or 6002 of the First Schedule of the Customs Tariff Act, 1975, of synthetic or artificial fibres	25%	20%
270.	6004	Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more elastomeric yarn or rubber thread, other than those of heading 6001 of the First Schedule of the Customs Tariff Act, 1975	25%	20%
271.	6005	Warp knit fabrics	25%	20%
272.	6006 10 00, 6006 21 00, 6006 22 00, 6006 23 00, 6006 24 00, 6006 90 00	Other knitted or crocheted fabrics, of wool, cotton or others	25%	10%
273.	6006 31 00, 6006 32 00, 6006 33 00, 6006 34 00, 6006 41 00, 6006 42 00, 6006 43 00, 6006 44 00	Other knitted or crocheted fabrics, of synthetic or artificial fibres	25%	20%
274.	6101 90	Men's or boy's overcoats etc. of other textile materials	25%	20%
275.	6102 90	Women's or girl's overcoats etc. of other textile materials	25%	20%
276.	6103 (except 6103 29 10, 6103 29 20)	Men's or boy's suits, ensembles etc.	25%	20%
277.	6104 13 00,	Suits of synthetic fibres, Ensembles, Jackets and	25%	20%

	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, 6104 39 90	blazers of women's		
278.	6104 41 00, 6104 43 00, 6104 44 00	Women's dresses of wool, synthetic fibre or artificial fibre	25% or Rs. 255 per piece, whichever is higher	20% or Rs. 255 per piece, whichever is higher
279.	6104 42 00	Women's dresses of cotton	25%	20%
280.	6104 49	Women's dresses of other textile materials	25% or Rs. 220 per piece, whichever is higher	20% or Rs. 220 per piece, whichever is higher
281.	6104 51 00, 6104 52 00, 6104 53 00, 6104 59 10, 6104 59 20, 6104 59 90	Skirts and divided skirts	25% or Rs. 110 per piece, whichever is higher	20% or Rs. 110 per piece, whichever is higher
282.	6104 61 00, 6104 69	Trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair or other textile materials	25%	20%
283.	6105 10, 6105 20	Men's or boy's shirts, knitted or crocheted, of cotton or man-made fibres	25% or Rs. 83 per piece, whichever is higher	20% or Rs. 83 per piece, whichever is higher
284.	6105 90 10, 6105 90 90, 6106 10 00	Men's or boy's shirts, knitted or crocheted, of other textile materials; Women's or girls blouses, shirts and shirt blouses, knitted or crocheted, of cotton	25% or Rs. 90 per piece, whichever is higher	20% or Rs. 90 per piece, whichever is higher
285.	6106 20	Women's or girls blouses, shirts and shirt blouses, knitted or crocheted, of man-made fibres	25% or Rs. 25 per piece, whichever is	20% or Rs. 25 per piece, whichever is higher

			higher 20% or Rs. 25 per piece, whichever is higher	
286.	6106 90	Women's or girls blouses, shirts and shirt blouses, knitted or crocheted, of other textile materials	25% or Rs. 135 per piece, whichever is higher	20% or Rs. 135 per piece, whichever is higher
287.	6107 11 00	Men's or boy's underpants, briefs, of cotton	25% or Rs. 24 per piece, whichever is higher	20% or Rs. 24 per piece, whichever is higher
288.	6107 12	Men's or boy's underpants, briefs, nightshirts, pyjamas etc., of man-made fibres	25% or Rs. 30 per piece, whichever is higher	20% or Rs. 30 per piece, whichever is higher
289.	6107 19, 6107 21 00, 6107 22, 6107 29, 6107 91, 6107 99, 6108 11, 6108 19	Men's or boy's underpants, briefs, of other textile materials; Night shirts and pyjamas of cotton; of man-made fibres, of other textile materials; Men's or boy's bathrobes, dressing gowns etc., of cotton or other textile materials; Women's or girl's slips and petticoats, of man-made fibres or other textile materials	25%	20%
290.	6108 21 00, 6108 22 10, 6108 22 20	Women's or girl's briefs and panties, of cotton or man-made fibres	25% or Rs. 25 per piece, whichever is higher	20% or Rs. 25 per piece, whichever is higher
291.	6108 29 10, 6108 29 90, 6108 31 00, 6108 32 10, 6108 32 20	Women's or girl's briefs and panties, of other textile materials; Women's or girl's night dresses and pyjamas, of cotton or man-made fibres	25%	20%
292.	6108 39 10	Women's or girl's night dresses and pyjamas, of silk	25%	10%
293.	6108 39 90	Women's or girl's night dresses and pyjamas, of other textile materials	25%	20%
294.	6108 91 00	Women's or girl's bathrobes, dressing gowns etc., of cotton	25% or Rs. 65 per piece,	20% or Rs. 65 per piece,

			whichever is higher	whichever is higher
295.	6108 92	Women's or girl's bathrobes, dressing gowns etc., of man-made fibres	25% or Rs. 60 per piece, whichever is higher	20% or Rs. 60 per piece, whichever is higher
296.	6108 99 10, 6108 99 90	Women's or girl's bathrobes, dressing gowns etc., of silk or other textile materials	25%	20%
297.	6108 99 20	Women's or girl's bathrobes, dressing gowns etc., of wool or fine animal hair	25%	10%
298.	6109 10 00	T-shirts, singlets and others vests, knitted or crocheted, of cotton	25%	20%
299.	6109 90	T-shirts, singlets and others vests, knitted or crocheted, of other textile materials	25% or Rs. 50 per piece, whichever is higher	20% or Rs. 50 per piece, whichever is higher
300.	6110 11, 6110 12 00, 6110 19 00	Jersey's, pullovers, cardigans etc., of wool or fine animal hair or of cashmere goats	25% or Rs. 275 per piece, whichever is higher	20% or Rs. 275 per piece, whichever is higher
301.	6110 20 00	Jersey's, pullovers, cardigans etc., of cotton	25% or Rs. 85 per piece, whichever is higher	20% or Rs. 85 per piece, whichever is higher
302.	6110 30	Jersey's, pullovers, cardigans etc., of man-made fibres	25% or Rs. 110 per piece, whichever is higher	20% or Rs. 110 per piece, whichever is higher
303.	6110 90 00	Jersey's, pullovers, cardigans etc., of other textile materials	25% or Rs. 105 per piece, whichever is higher	20% or Rs. 105 per piece, whichever is higher
304.	6111	Babies garments and clothing accessories	25%	20%
305.	6112 11 00, 6112 12 00, 6112 19 20, 6112 19 30, 6112 19 90, 6112 20,	Track suits, ski suits and swimwear, knitted or crocheted	25%	20%

	6112 31 00, 6112 39, 6112 41 00, 6112 49 20, 6112 49 90			
306.	6112 19 10, 6112 20 10, 6112 49 10	Track suits, of silk; Ski suits, of silk; Women's or girl's swimwear, of silk	25%	10%
307.	6113 00 00, 6114, 6115, 6116, 6117	Pantyhose, tights, other garments etc.	25%	20%
308.	6201 20 10	Men's or boy's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25% or Rs. 385 per piece, whichever is higher	20% or Rs. 385 per piece, whichever is higher
309.	6201 20 90	Other than men's or boy's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25% or Rs. 220 per piece, whichever is higher	20% or Rs. 220 per piece, whichever is higher
310.	6201 90	Men's or boy's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of other textile materials	25%	20%
311.	6202 20 10	Women's or girl's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25% or Rs. 385 per piece, whichever is higher	20% or Rs. 385 per piece, whichever is higher
312.	6202 20 90	Other than women's or girl's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25% or Rs. 220 per piece, whichever is higher	20% or Rs. 220 per piece, whichever is higher
313.	6202 90	Women's or girl's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of other textile materials	25%	20%
314.	6203 22 00	Men's ensemble of cotton	25% or Rs. 145 per piece, whichever is higher	20% or Rs. 145 per piece, whichever is higher
315.	6203 23 00	Men's ensemble of synthetic fibres	25% or Rs. 145 per piece,	20% or Rs. 145 per piece,

			whichever is higher	whichever is higher
316.	6203 29	Men's ensemble of other textile materials	25% or Rs. 145 per piece, whichever is higher	20% or Rs. 145 per piece, whichever is higher
317.	6203 41 00	Men's trousers, bib and brace overalls, breeches and shorts, of wool and fine animal hair	25% or Rs. 285 per piece, whichever is higher	20% or Rs. 285 per piece, whichever is higher
318.	6203 42	Men's trousers, bib and brace overalls, breeches and shorts, of cotton	25% or Rs. 135 per piece, whichever is higher	20% or Rs. 135 per piece, whichever is higher
319.	6204 21 00, 6204 22, 6204 29	Women's Ensembles	25%	20%
320.	6204 41	Women's dresses of wool or fine animal hair	25% or Rs. 350 per piece, whichever is higher	20% or Rs. 350 per piece, whichever is higher
321.	6204 42	Women's dresses of cotton	25% or Rs. 116 per piece, whichever is higher	20% or Rs. 116 per piece, whichever is higher
322.	6204 43	Women's dresses of synthetic fibres	25% or Rs. 145 per piece, whichever is higher	20% or Rs. 145 per piece, whichever is higher
323.	6204 49	Women's dresses of other textile materials	25% or Rs. 145 per piece, whichever is higher	20% or Rs. 145 per piece, whichever is higher
324.	6204 51 00	Skirts and divided skirts of wool or of fine animal hair	25% or Rs. 485 per piece, whichever is higher	20% or Rs. 485 per piece, whichever is higher

325.	6204 52 00, 6204 53 00, 6204 59	Skirts and divided skirts of cotton, synthetic fibres, other textile materials	25%	20%
326.	6204 61	Women's trousers, bib and brace, overalls, breeches and shorts, of wool and fine animal hair	25% or Rs. 285 per piece, whichever is higher	20% or Rs. 285 per piece, whichever is higher
327.	6204 62	Women's trousers, bib and brace, overalls, breeches and shorts, of cotton	25% or Rs. 135 per piece, whichever is higher	20% or Rs. 135 per piece, whichever is higher
328.	6204 63 00	Women's trousers, bib and brace, overalls, breeches and shorts, of synthetic fibres	25%	20%
329.	6205 20	Men's or boy's shirts, of cotton	25% or Rs. 85 per piece, whichever is higher	20% or Rs. 85 per piece, whichever is higher
330.	6205 90	Men's or boy's shirts, of other textile materials	25% or Rs. 95 per piece, whichever is higher	20% or Rs. 95 per piece, whichever is higher
331.	6206 10	Women's or girl's blouses, shirts and shirt blouses, of silk or silk waste	25%	20%
332.	6206 20 00	Women's or girl's blouses, shirts and shirt blouses, of wool or fine animal hair	25% or Rs. 135 per piece, whichever is higher	20% or Rs. 135 per piece, whichever is higher
333.	6206 30	Women's or girl's blouses, shirts and shirt blouses, of cotton	25% or Rs. 95 per piece, whichever is higher	20% or Rs. 95 per piece, whichever is higher
334.	6206 40 00	Women's or girl's blouses, shirts and shirt blouses, of man-made fibres	25% or Rs. 120 per piece, whichever is higher	20% or Rs. 120 per piece, whichever is higher
335.	6206 90 00	Women's or girl's blouses, shirts and shirt blouses, of other textile materials	25%	20%

336.	6207 11 00	Men's underpants or briefs, of cotton	25% or Rs. 28 per piece, whichever is higher	20% or Rs. 28 per piece, whichever is higher
337.	6207 19 10, 6207 19 20, 6207 19 90	Men's underpants or briefs, of synthetic fibres or wool, or other textile material	25% or Rs. 30 per piece, whichever is higher	20% or Rs. 30 per piece, whichever is higher
338.	6207 19 30	Men's underpants or briefs, of silk	25% or Rs. 30 per piece, whichever is higher	10% or Rs. 30 per piece, whichever is higher
339.	6207 21 10, 6207 21 90, 6207 22 00, 6207 29 00, 6207 91 10, 6207 91 20, 6207 91 90	Men's night shirts and pyjamas, of cotton; Dressing gowns etc.	25%	20%
340.	6207 99	Other Men's articles, of other textile materials	25% or Rs. 70 per piece, whichever is higher	20% or Rs. 70 per piece, whichever is higher
341.	6208 11 00	Slips and petticoats, of man-made fibres	25% or Rs. 80 per piece, whichever is higher	20% or Rs. 80 per piece, whichever is higher
342.	6208 19	Slips and petticoats, of other textile materials	25% or Rs. 60 per piece, whichever is higher	20% or Rs. 60 per piece, whichever is higher
343.	6208 21 10, 6208 21 90, 6208 22 00, 6208 29 10, 6207 29 20, 6208 29 90	Women's night dresses and pyjamas, of cotton or other textile materials	25%	20%
344.	6208 91	Other women's articles, of cotton	25% or Rs. 95 per piece,	20% or Rs. 95 per piece,

			whichever is higher	whichever is higher
345.	6208 92	Other women's articles, of man-made fibres	25% or Rs. 65 per piece, whichever is higher	20% or Rs. 65 per piece, whichever is higher
346.	6208 99 10, 6208 99 20, 6208 99 90, 6209 20 10, 6209 20 90, 6209 30 00, 6209 90 10, 6209 90 90	Other women's articles, of other textile materials; Babies garments and clothing accessories	25%	20%
347.	6210 20	Other garments of the type described in CTSH 6201	25% or Rs. 365 per piece, whichever is higher	20% or Rs. 365 per piece, whichever is higher
348.	6210 30	Other garments of the type described in CTSH 6202	25% or Rs. 305 per piece, whichever is higher	20% or Rs. 305 per piece, whichever is higher
349.	6210 40 10	Other men's or boy's garments, bullet proof jackets etc	25% or Rs. 65 per piece, whichever is higher	20% or Rs. 65 per piece, whichever is higher
350.	6210 40 90, 6210 50 00	Other men's or boy's garments; Other women's or girl's garments	25% or Rs. 65 per piece, whichever is higher	20% or Rs. 65 per piece, whichever is higher
351.	6211 11 00, 6211 12 00, 6211 20 00	Swim-wear; ski suits	25%	20%
352.	6211 32 00, 6211 33 00	Other garments, men's or boy's, of cotton or of man-made fibres	25% or Rs. 135 per piece, whichever is higher	20% or Rs. 135 per piece, whichever is higher
353.	6211 39	Other garments, men's or boy's, of other textile materials	25%	20%

354.	6212	Brassieres, Girdles, Corsettes etc	25% or Rs. 30 per piece, whichever is higher	20% or Rs. 30 per piece, whichever is higher
355.	6213	Handkerchiefs	25%	20%
356.	6214 10 10, 6214 10 20	Scarves of silk measuring 60 cms or less; Shawls, scarves exceeding 60 cms and the likes, of silk or silk waste	25% or Rs. 390 per piece, whichever is higher	20% or Rs. 390 per piece, whichever is higher
357.	6214 10 30	Shawls, scarves etc. of silk or silk waste, handloom	25% or Rs. 390 per piece, whichever is higher	10% or Rs. 390 per piece, whichever is higher
358.	6214 10 90	Others, of silk or silk waste	25% or Rs. 390 per piece, whichever is higher	25% or Rs. 390 per piece, whichever is higher
359.	6214 20	Shawls, scarves etc. of wool or fine animal hair	25% or Rs. 180 per piece, whichever is higher	20% or Rs. 180 per piece, whichever is higher
360.	6214 90 10	Shawls, scarves etc., Abrabroomal, cotton	25% or Rs. 75 per piece, whichever is higher	20% or Rs. 75 per piece, whichever is higher
361.	6214 90 21, 6214 90 22	Chadars, cotton, grey, white bleached	25% or Rs. 75 per piece, whichever is higher	10% or Rs. 75 per piece, whichever is higher
362.	6214 90 29	Chadars, cotton, others	25% or Rs. 75 per piece, whichever is higher	20% or Rs. 75 per piece, whichever is higher
363.	6214 90 31, 6214 90 32	Odhani, cotton, grey, white bleached	25% or Rs. 75 per piece, whichever	10% or Rs. 75 per piece, whichever

			is higher	is higher
364.	6214 90 39	Odhani, cotton, others	25% or Rs. 75 per piece, whichever is higher	20% or Rs. 75 per piece, whichever is higher
365.	6215	Ties, Bow Ties and cravats	25% or Rs. 55 per piece, whichever is higher	20% or Rs. 55 per piece, whichever is higher
366.	6216, 6217	Gloves, Mittens, Mitts; Other made up clothing accessories	25%	20%
367.	6301 10 00	Electric Blankets	25%	10%
368.	6301 20 00	Blankets (other than electric blankets), travelling rugs, of wool or fine animal hair	25% or Rs. 275 per piece, whichever is higher	10% or Rs. 275 per piece, whichever is higher
369.	6301 30 00	Blankets (other than electric blankets), travelling rugs, of cotton	25%	10%
370.	6301 40 00, 6301 90	Blankets (other than electric blankets), travelling rugs, of synthetic fibres; other blankets and travelling rugs	25%	20%
371.	6302 10	Bed linen, knitted or crocheted	25%	10%
372.	6302 21	Other bed linen, printed, of cotton	25% or Rs. 108 per kg., whichever is higher	10% or Rs. 108 per kg., whichever is higher
373.	6302 22 00, 6302 29 00	Other bed linen, printed, of man-made fibres or of other textile materials	25%	10%
374.	6302 31 00	Other bed linen, of cotton	25% or Rs. 96 per kg., whichever is higher	10% or Rs. 96 per kg., whichever is higher
375.	6302 32 00, 6302 39 00, 6302 40, 6302 51, 6302 53 00, 6302 59 00, 6302 60,	Other bed linen, table linen etc. of different textile materials	25%	10%

	6302 91, 6302 93 00, 6302 99 00			
376.	6303, 6304, 6305, 6306, 6307, 6308, 6309	Curtains, other furnishing articles, sacks and bags etc.	25%	10%
377.	6310	Used or new rags, scrap, twine etc.	25%	20%
378.	6815 91 00,	Articles of stone containing magnesite, magnesia etc.	10%	7.5%
379.	6901, 6902, or 6903	Bricks of siliceous fossil meals, refractory bricks or other refractory ceramic goods	10%	7.5%
380.	7001 00 10	Cullet and other waste and scrap of glass	10%	5%
381.	7015 10 10	Rough ophthalmic blanks, for manufacture of optical lenses	10%	5%
382.	7101 10 10	Unworked natural pearls	10%	5%
383.	7101 21 00	Unworked cultured pearls	10%	5%
384.	7110 31 00, 7110 39 00	Rhodium	12.5%	2.5%
385.	7201, 7202, 7203, 7205	Pig iron, Ferro Alloys, Ferrous Products, etc.	15%	5%
386.	7202 60 00	Ferro-nickel	15%	2.5%
387.	7404	Copper waste and scrap	5%	2.5%
388.	7411 or 7412	Copper tubes and pipes, or fittings	10%	7.5%
389.	75	Nickel and articles thereof	5%	Free
390.	7602	Aluminium scrap	5%	2.5%
391.	8105 20 10	Cobalt mattes and other intermediate products of cobalt metallurgy	5%	2.5%
392.	8110 10 00, 8110 20 00	Unwrought antimony, powders, waste and scrap	5%	2.5%
393.	8407 21 00	Outboard motors	15%	5%
394.	8419 19 20	Specified non-electric instantaneous or storage water heaters	10%	7.5%
395.	8421 39 20, 8421 39 90	Air separators, purifiers, cleaners, etc.	15%	7.5%

396.	8502 (except 8502 11 00, 8502 20 10, 8502 40 00)	Specified electrical generating sets and rotary convertors	10%	7.5%
397.	8503 00 10, 8503 00 21 or 8503 00 29	Parts of electric motors or generators	10%	7.5%
398.	8504 10 10, 8504 10 20 or 8504 10 90	Ballasts for discharge lamps or tubes	10%	7.5%
399.	8546	Electrical insulators of any material	10%	7.5%
400.	8547	Insulating fittings for electrical machines etc.	10%	7.5%
401.	8802 11 00, 8802 12 00	Helicopters	10%	2.5%
402.	8807 10 00, 8807 20 00, 8807 30 00	Parts of balloons, gliders, manned or unmanned aircraft etc.	3%	2.5%
403.	8902 00 10	Trawlers and other fishing vessels	10%	Free
404.	8905 10 00	Dredgers	10%	Free
405.	8907 10 00	Inflatable Rafts	10%	Free
406.	8908 00 00	Vessels and other floating structures for break up	10%	2.5%
407.	9018 32 30, 9018 50 20, 9018 90 21, 9018 90 24, 9018 90 43, 9018 90 95, 9018 90 96, 9018 90 97, 9018 90 98	Specific instruments and appliances used in medical, surgical, dental or veterinary sciences like tonometer, tubular needles for medical sutures etc.	10%	5%
408.	9018 (other than items in entry at Sr. No. 407. above and 9018 90 99)	Other medical equipment and medical related goods used in medical, surgical, dental or veterinary sciences like catheters, cannulae, defibrillator etc.	10%	7.5%

409.	9019 (except 9019 10 20)	Mechano-therapy appliances such as massage apparatus, psychological aptitude testing apparatus etc.	10%	7.5%
410.	9020	Breathing appliance other than protective masks not having replaceable filters or mechanical parts	10%	7.5%
411.	9021	Orthopedic appliances like crutches, surgical belts and trusses, splints etc.	10%	7.5%
412.	9030 31 00, 9030 90 10	Multimeters with/without recording device	10%	7.5%
413.	9108, 9110 or 9114 30 10	Watch dials and watch movements	10%	5%
414.	9506 91	Articles and equipment for general physical exercise, gymnastics or athletics	20%	10%
C.	<p>Tariff rate changes (with change in the effective rates of Basic Customs Duty w.e.f. 02.02.2022, unless otherwise specified) [Clause [97(b)] of the Finance Bill, 2022, and relevant notifications]</p> <p><i>Note:</i></p> <p><i>1. The Basic Customs Duty rates are being rationalized on the following items.</i></p> <p><i>2. These changes are being incorporated in the First Schedule of the Customs Tariff Act, 1975. The changes in the tariff schedule shall commence from 01.05.2022.</i></p> <p><i>3. Therefore, during the period from 02.02.2022 till 30.04.2022, these rates shall operate through notifications as mentioned below.</i></p> <p><i>4. Note specific to items at S. Nos. 1 to 6: -</i></p> <p><i>(i) Applicable BCD rates for items at S. No. 1 to 6 would operate vide relevant entries in notification No. 50/2017 – Customs, for the period 02.02.2022 till 30.04.2022;</i></p> <p><i>(ii) With effect from 01.05.2022, the relevant entries in notification No. 50/2017-Customs shall be omitted and the Basic Customs Duty rates on these items would operate through the First Schedule of the Customs Tariff Act, 1975.</i></p>		Rate of duty	

S. No.	Chapter, heading, sub-heading or tariff item	Commodity	From	To
(1)	(2)	(3)	(4)	(5)
1.	0307 32 00	Frozen Mussels	30%	15%
2.	0307 43 20	Frozen Squids	30%	15%
3.	1301 90 13	Asafoetida <i>[The current applicable Basic Customs Duty is 20% vide S. No. 51 of notification No. 50/2017-Customs]</i>	30%	5%
4.	1801 00 00	Cocoa Beans, whole or broken, raw or roasted	30%	15%
5.	2905 11 00	Methyl alcohol (methanol) <i>[The current applicable Basic Customs Duty is 5% vide S. No. 200 of notification No. 50/2017-Customs]</i>	10%	2.5%
6.	2915 21 00	Acetic acid <i>[The current applicable Basic Customs Duty is 7.5% vide S. No. 185 of notification No. 50/2017- Customs]</i>	10%	5%
Note for S. No. 7 to S. No. 95:				
<p>i. For S. Nos. 7 to 66, the current effective rate has been prescribed vide notification No. 14/2006-Customs, dated 1-3-2006.</p> <p>ii. For S. Nos. 67 to 95, the current effective rate has been prescribed vide notification No. 82/2017-Customs, dated 27-10-2017.</p> <p>iii. For the period 02-02-2022 to 30-04-2022, the effective rate for S. Nos. 7 to 95 is being prescribed vide notification No. 82/2017-Customs, dated 27-10-2017.</p> <p>iv. 1st May, 2022 onwards notification No. 82/2017-Customs, dated 27-10-2017 will be rescinded, and Basic Customs Duty rates on these items would operate through the Customs Tariff Act, 1975, in the manner as detailed below.</p>				
7.	5208 39	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25% or Rs. 150 per kg., whichever is higher	10% or Rs. 150 per kg., whichever is higher
8.	5208 42	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing more than 100g/sq. m.	25% or Rs. 37 per sq. m., whichever is higher	10% or Rs. 22 per sq. m., whichever is higher

9.	5208 49	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25% or Rs. 200 per kg., whichever is higher	10% or Rs. 143 per kg., whichever is higher
10.	5208 52	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing not more than 100g/sq. m.	25% or Rs. 23 per sq. m., whichever is higher	10% or Rs. 14 per sq. m., whichever is higher
11.	5208 59	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25% or Rs. 50 per sq. m., whichever is higher	10% or Rs. 30 per sq. m., whichever is higher
12.	5209 31, 5209 32, 5209 39	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., dyed, plain weave, 3-thread or 4-thread twill, including cross twill, other fabrics	25% or Rs. 150 per kg., whichever is higher	10% or Rs. 150 per kg., whichever is higher
13.	5209 41	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., of yarns of different colours, plain weave	25% or Rs. 32 per sq. m., whichever is higher	10% or Rs. 30 per sq. m., whichever is higher
14.	5209 43	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., other fabrics of 3-thread or 4-thread twill, including cross-twill	25% or Rs. 30 per sq. m., whichever is higher	10% or Rs. 28 per sq. m., whichever is higher
15.	5209 49	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., other fabrics of yarns of different colours	25% or Rs.150 per kg., whichever is higher	10% or Rs.150 per kg., whichever is higher
16.	5209 51, 5209 52	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., printed plain weave or 3-thread or 4-thread twill, including cross-twill	25% or Rs. 30 per sq. m., whichever is higher	10% or Rs. 24 per sq. m., whichever is higher

17.	5209 59	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., printed other fabrics	25% or Rs. 38 per sq. m., whichever is higher	10% or Rs. 30 per sq. m., whichever is higher
18.	5210 39	Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., other dyed fabrics	25% or Rs. 150 per kg., whichever is higher	10% or Rs. 150 per kg., whichever is higher
19.	5210 49	Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., other fabrics of yarns of different colours	25% or Rs. 185 per kg., whichever is higher	10% or Rs. 132 per kg., whichever is higher
20.	5210 51, 5210 59	Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., printed plain weave or other printed fabrics	25% or Rs. 15 per sq. m., whichever is higher	10% or Rs. 12 per sq. m., whichever is higher
21.	5211 31, 5211 32, 5211 39	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., dyed plain weave, dyed 3-thread or 4-thread twill, including cross-twill, other dyed fabrics	25% or Rs. 150 per kg., whichever is higher	10% or Rs. 150 per kg., whichever is higher
22.	5211 41	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., of yarns of different colours, plain weave	25% or Rs. 44 per sq. m., whichever is higher	10% or Rs. 35 per sq. m., whichever is higher
23.	5211 43	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., other fabrics of yarns of different colours, 3-thread or 4-thread twill, including cross-twill	25% or Rs. 40 per sq. m., whichever is higher	10% or Rs. 32 per sq. m., whichever is higher
24.	5211 49	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., other fabrics of yarns of different	25% or Rs. 150 per kg., whichever	10% or Rs. 150 per kg., whichever

		colours	is higher	is higher
25.	5211 51, 5211 52 and 5211 59	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., printed plain weave or 3-thread or 4-thread twill, including cross-twill or other fabrics	25% or Rs. 18 per sq. m., whichever is higher	10% or Rs. 12 per sq. m., whichever is higher
26.	5407 42	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed	25% or Rs. 60 per sq. m., whichever is higher	20% or Rs. 36 per sq. m., whichever is higher
27.	5407 43 00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarn of different colours	25% or Rs. 67 per sq. m., whichever is higher	20% or Rs. 40 per sq. m., whichever is higher
28.	5407 44 10, 5407 44 30, 5407 44 40, 5407 44 90	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed	25% or Rs. 58 per sq. m., whichever is higher	20% or Rs. 35 per sq. m., whichever is higher
29.	5407 44 20	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed Nylon georgette	25% or Rs. 58 per sq. m., whichever is higher	10% or Rs. 35 per sq. m., whichever is higher
30.	5407 52	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed	25% or Rs. 38 per sq. m., whichever is higher	20% or Rs. 23 per sq. m., whichever is higher
31.	5407 53 00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours	25% or Rs. 50 per sq. m., whichever is higher	20% or Rs. 30 per sq. m., whichever is higher
32.	5407 61	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	25% or Rs. 150 per kg.,	20% or Rs. 150 per kg.,

			whichever is higher	whichever is higher
33.	5407 69 00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, other fabrics	25% or Rs. 60 per sq. m., whichever is higher	20% or Rs. 36 per sq. m., whichever is higher
34.	5407 73 00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colours	25% or Rs. 60 per sq. m., whichever is higher	20% or Rs. 36 per sq. m., whichever is higher
35.	5407 74 00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, printed	25% or Rs. 38 per sq. m., whichever is higher	20% or Rs. 23 per sq. m., whichever is higher
36.	5407 82 10, 5407 82 20, 5407 82 30, 5407 82 40, 5407 82 60, 5407 82 90	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, dyed	25% or Rs. 42 per sq. m., whichever is higher	20% or Rs. 25 per sq. m., whichever is higher
37.	5407 82 50	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, dyed Terylene and dacron sarees	25% or Rs. 42 per sq. m., whichever is higher	10% or Rs. 25 per sq. m., whichever is higher
38.	5407 83 00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, of yarns of different colours	25% or Rs. 67 per sq. m., whichever is higher	20% or Rs. 40 per sq. m., whichever is higher
39.	5407 84 10, 5407 84 20, 5407 84 30, 5407 84 40, 407 84 60, 5407 84 70, 5407 84 90	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, printed	25% or Rs. 38 per sq. m., whichever is higher	20% or Rs. 23 per sq. m., whichever is higher

40.	5407 84 50	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, printed Terylene and Dacron sarees	25% or Rs. 38 per sq. m., whichever is higher	10% or Rs. 23 per sq. m., whichever is higher
41.	5407 92 00	Other woven fabrics, dyed	25% or Rs. 67 per sq. m., whichever is higher	20% or Rs. 40 per sq. m., whichever is higher
42.	5407 93 00	Other woven fabrics, of yarns of different colours	25% or Rs. 45 per sq. m., whichever is higher	20% or Rs. 27 per sq. m., whichever is higher
43.	5407 94 00	Other woven fabrics, printed	25% or Rs. 67 per sq. m., whichever is higher	20% or Rs. 40 per sq. m., whichever is higher
44.	5408 22	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed	25% or Rs. 45 per sq. m., whichever is higher	20% or Rs. 27 per sq. m., whichever is higher
45.	5408 23 00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours	25% or Rs. 47 per sq. m., whichever is higher	20% or Rs. 28 per sq. m., whichever is higher
46.	5408 24 11, 5408 24 14, 5408 24 16, 5408 24 17, 5408 24 19, 5408 24 90	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of rayon	25% or Rs. 87 per sq. m., whichever is higher	20% or Rs. 52 per sq. m., whichever is higher
47.	5408 24 12, 5408 24 13, 5408 24 15, 5408 24 18	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of rayon	25% or Rs. 87 per sq. m., whichever is higher	10% or Rs. 52 per sq. m., whichever is higher

			is higher	is higher
48.	5512 19	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, other	25% or Rs. 42 per sq. m., whichever is higher	20% or Rs. 25 per sq. m., whichever is higher
49.	5512 29	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, other	25% or Rs. 47 per sq. m., whichever is higher	20% or Rs. 28 per sq. m., whichever is higher
50.	5512 99	Other Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	25% or Rs. 65 per kg., whichever is higher	20% or Rs. 54 per kg., whichever is higher
51.	5513 21 00	Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., dyed plain weave	25% or Rs. 150 per kg., whichever is higher	20% or Rs. 107 per kg., whichever is higher
52.	5513 23 00	Other Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., dyed	25% or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest	20% or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest
53.	5513 39 00	Other Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., other woven fabrics of yarns of different colours	25% or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest	20% or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest
54.	5513 41 00	Other Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., printed plain weave of polyester staple fibres	25% or Rs. 25 per sq. m., whichever is higher	20% or Rs. 15 per sq. m., whichever is higher

55.	5514 21 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., dyed plain weave of polyester staple fibre	25% or Rs. 100 per kg. or Rs. 30 per sq. m., whichever is highest	20% or Rs. 100 per kg. or Rs. 30 per sq. m., whichever is highest
56.	5514 22 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., 3-thread or 4-thread twill, including cross twill of polyester staple fibre, dyed	25% or Rs. 140 per kg., whichever is higher	20% or Rs. 100 per kg., whichever is higher
57.	5514 23 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., other woven fabrics of polyester staple fibre, dyed	25% or Rs. 160 per kg., whichever is higher	20% or Rs. 114 per kg., whichever is higher
58.	5514 29 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., other dyed woven fabrics	25% or Rs. 170 per kg., whichever is higher	20% or Rs. 121 per kg., whichever is higher
59.	5514 30 11	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours, of polyester staple fibres	25% or Rs. 64 per sq. m., whichever is higher	20% or Rs. 45 per sq. m., whichever is higher
60.	5514 30 12	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours, 3-thread or 4-thread twill, including cross twill	25% or Rs. 43 per sq. m., whichever is higher	20% or Rs. 26 per sq. m., whichever is higher
61.	5514 49 00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours	25% or Rs. 160 per kg., whichever is higher	20% or Rs. 114 per kg., whichever is higher
62.	5515 21	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-	25% or Rs. 79 per	20% or Rs. 55 per

		made filaments	sq. m., whichever is higher	sq. m., whichever is higher
63.	5515 91	Other woven fabrics, mixed mainly or solely with man-made filaments	25% or Rs. 57 per sq. m., whichever is higher	20% or Rs. 40 per sq. m., whichever is higher
64.	5516 22 00, 5516 23 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed or of yarns of different colours	25% or Rs. 150 per kg., whichever is higher	20% or Rs. 150 per kg., whichever is higher
65.	5801 22	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of First Schedule of Customs Tariff Act, 1975, cut corduroy	25% or Rs. 75 per sq. m., whichever is higher	10% or Rs. 70 per sq. m., whichever is higher
66.	5802 30 00	Tufted textile fabrics	25% or Rs. 150 per kg., whichever is higher	10% or Rs. 150 per kg., whichever is higher
67.	6001 92 00	Pile fabrics, other than long-pile fabrics or looped pile fabrics, of man-made fibres	25% or Rs. 100 per kg., whichever is higher	20%
68.	6101 20 00	Men's or boys overcoats, car coats, capes etc., of cotton	25% or Rs. 540 per piece, whichever is higher	20%
69.	6101 30	Men's or boys overcoats, car coats, capes etc., of man-made fibres	25% or Rs. 530 per piece, whichever is higher	20%
70.	6103 29 10, 6103 29 20	Men's suits of silk or of artificial fibres	25%	20%

71.	6104 19	Women's suits of other textile materials	25% or Rs. 460 per piece, whichever is higher	20%
72.	6104 62 00, 6104 63 00	Women's trousers, bib and brace overalls, breeches and shorts, of cotton or of synthetic fibres	25% or Rs. 98 per piece, whichever is higher	20%
73.	6201 30 10	Men's or boys overcoats, car coats, raincoats etc., of cotton	25% or Rs. 385 per piece, whichever is higher	20%
74.	6201 30 90	Other than Men's or boys overcoats, car coats, raincoats etc., of cotton	25% or Rs. 210 per piece, whichever is higher	20%
75.	6201 40 10	Men's or boys overcoats, car coats, capes etc., of man-made fibres	25% or Rs. 320 per piece, whichever is higher	20%
76.	6201 40 90	Other than Men's or boys overcoats, car coats, capes etc., of man-made fibres	25% or Rs. 180 per piece, whichever is higher	20%
77.	6202 30 10	Women's or girls overcoats, car coats, raincoats etc., of cotton	25% or Rs. 210 per piece, whichever is higher	20%
78.	6202 30 90	Other than Women's or girls overcoats, car coats, raincoats etc., of cotton	25% or Rs. 160 per piece, whichever is higher	20%

79.	6202 40 10	Women's or girls overcoats, car coats, capes etc., of man-made fibres	25% or Rs. 385 per piece, whichever is higher	20%
80.	6202 40 90	Other than women's or girls overcoats, car coats, capes etc., of man-made fibres	25% or Rs. 220 per piece, whichever is higher	20%
81.	6203 11 00	Men's Suits of wool or fine animal hair	25% or Rs. 1100 per piece, whichever is higher	20%
82.	6203 12 00	Men's Suits of synthetic fibres	25% or Rs. 720 per piece, whichever is higher	20%
83.	6203 19	Men's Suits of other textile materials	25% or Rs. 1100 per piece, whichever is higher	20%
84.	6203 31	Men's jackets and blazers, of wool or fine animal hair	25% or Rs. 815 per piece, whichever is higher	20%
85.	6203 32 00	Men's jackets and blazers, of cotton	25% or Rs. 440 per piece, whichever is higher	20%
86.	6203 33 00	Men's jackets and blazers, of synthetic fibres	25% or Rs. 320 per piece, whichever is higher	20%

87.	6203 39	Men's jackets and blazers, of other textile materials	25% or Rs. 755 per piece, whichever is higher	20%
88.	6203 43 00, 6203 49	Men's trousers, bib and brace overalls, breeches and shorts, of synthetic fibres or of other textile materials	25% or Rs. 110 per piece, whichever is higher	20%
89.	6204 11 00, 6204 13 00	Women's suits of wool or of fine animal hair or synthetic fibre	25% or Rs. 550 per piece, whichever is higher	20%
90.	6204 19	Women's suits of other textile materials	25% or Rs. 500 per piece, whichever is higher	20%
91.	6204 31 10, 6204 31 90	Women's jackets and blazers, of wool or fine animal hair	25% or Rs. 370 per piece, whichever is higher	20%
92.	6204 32 00	Women's jackets and blazers, of cotton	25% or Rs. 650 per piece, whichever is higher	20%
93.	6204 33 00	Women's jackets and blazers, of synthetic fibres	25% or Rs. 390 per piece, whichever is higher	20%
94.	6204 39	Women's jackets and blazers, of other textile materials	25% or Rs. 350 per piece, whichever is higher	20%

95.	6204 69	Women's trousers, bib and brace overalls, breeches and shorts, of other textile materials	25% or Rs. 135 per piece, whichever is higher	20%
96.	7204	Ferrous waste and scrap <i>[This item will attract "nil" rate till 31.3.2023, vide S. No. 368 of notification No. 50/2017-Customs.]</i>	15%	2.5%
97.	9801	Project Imports <i>[Effective BCD rate on these items would continue to be 'Nil / 2.5% / 5% (as applicable)' vide S. Nos. 597 to 606 of notification No. 50/2017- Customs till 30.09.2023 for the project imports registered till 30.09.2022. For other project imports 7.5% BCD rate will be applicable from 01.10.2022.All project imports will attract 7.5% BCD rate after 30.09.2023]</i>	10%	7.5%
D.	New entries added to the First Schedule (to be effective from 01-05-2022 unless otherwise specified) [Clause 97(b) of the Finance Bill, 2022]			
1.	<p>Amendments have been proposed in the Finance Bill, 2022, to align the Indian Tariff with the Complementary Amendments to the HS-2022 published by WCO, as signatory to HS Convention. These complementary amendments include minor changes across chapters in the Tariff, all aimed at bringing greater clarity to the HS. Further, New Tariff entries are being introduced by accommodating the requests from different Ministries and Departments. These new entries will help-</p> <ul style="list-style-type: none"> • to identify new categories of Fuels being introduced in the Country; • to give a fillip to identification and exports of Handicrafts; • to clarify the manner of determination of Fe content in iron ore being exported; • to provide greater clarity on the goods being exempted through different notifications of the Government. 			

IV. PRUNING AND REVIEW OF CUSTOMS DUTY CONCESSIONS/ EXEMPTIONS

A. Review of concessional rates of BCD prescribed to Capital Goods and Project Imports *vide* notification No. 50/2017 – Customs dated 30.6.2017:

The Customs duty rate structure on capital goods and project imports has been comprehensively reviewed and exemption on capital goods/ project imports are being phased out in a gradual manner. However, certain exemptions on capital goods would continue. Accordingly, the BCD exemption hitherto available on certain goods are being withdrawn by omitting the following entries of notification No. 50/2017- Customs dated 30.6.2017, from the dates mentioned against each entry.

S. No.	S. No. of notification No. 50/2017	Description/ HS Code
(1)	(2)	(3)
Textile Sector		
1.	399 [exemption is being phased out as per details in column (3)]	Goods (other than old and used) for use in man-made or synthetic fiber or yarn industry (84 or any other Chapter) 1. Concessional BCD rate to be withdrawn for Spindles, Yarn guides, Ballon Control Rings and Travellers [w.e.f 1.4.2022] 2. Concessional BCD rate to be withdrawn for the remaining items such as Machinery for continuous polymerization plant, Machinery for synthetic fibre plant, Machinery for synthetic filament yarn plant, Machinery for Regular/HWM Viscose Staple Fibre Plant, Machinery for Lyocell Fiber Plant, in this entry [w.e.f 1.4.2023]
2.	400 [w.e.f 1.4.2023]	Goods such as Machinery for garment sector, Machinery for manufacture of technical textiles, Woollen machinery items, Machinery for manufacture of non-wovens textiles, Machinery for manufacture of denim fabrics, Machinery for use with shuttleless looms etc. as specified in List 12 to the notification No. 50/2017-Customs, and parts for their manufacture for use in textiles industry
3.	432 [exemption is being phased out as per details in column (3)]	Goods (other than old and used) for use in the textile industry 1. Concessional BCD rate to be withdrawn for item no. 1, List 25: Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities [w.e.f 1.4.2022] 2. Concessional BCD rate to be withdrawn for item no. 3, List

S. No.	S. No. of notification No. 50/2017	Description/ HS Code
(1)	(2)	(3)
		<p>25: Effluent treatment unit with automatic sensing devices, automatic controlled chemical dosing, dissolved air floatation (DAF), reverse osmosis, sludge dewatering, decanters, ultrafilters, vacuum filters to deliver water for reuse [w.e.f 1.4.2022]</p> <p>3. Concessional BCD rate to be withdrawn for the remaining items such as singeing machines, yarn drying machines, knitting machines etc., in this entry. [w.e.f 1.4.2023]</p>
4.	433 [w.e.f 1.4.2022]	Machinery or equipment for effluent treatment plant for handloom sector or handicraft sector
5.	434 [w.e.f 1.4.2023]	Machinery for use in the silk textile industry
6.	460 [w.e.f 1.4.2023]	Shuttle less looms and parts for their manufacture for use in the textile industry
7.	461 [exemption is being phased out as per details in column (3)]	<p>Machineries such as Knitting, weaving machines</p> <p>1. Concessional BCD rate to be withdrawn for Card Clothing (HS Code 8448 31 00) used in textile machinery i.e., Carding Machine [w.e.f 1.4.2022]</p> <p>2. Concessional BCD rate to be withdrawn for the remaining items, such as machines for extruding, drawing, texturing, textiles machines, machines for preparing textile fibers, textile spinning machines, textile twisting machines, textile winding machines, weaving machines, knitting machines, auxiliary machines etc., in entry. [w.e.f 1.4.2023]</p>
Power Sector		
8.	397 [exemption is being phased out as per details in column (3)]	<p>Goods specified in List 10 required for use in high voltage power transmission project</p> <p>1. Concessional BCD rate to be withdrawn for 13 items [List 10 in the notification] that include Transformers, Reactor, Circuit Breaker etc. [w.e.f 1.4.2022]</p> <p>2. Concessional BCD rate to be withdrawn for the remaining items such as High Voltage DC Divider and CT, High Voltage DC Reactor, High TRV Circuit Breaker for High Voltage DC application, Optical Current Transformer etc. in this entry. [w.e.f 1.4.2023]</p>

S. No.	S. No. of notification No. 50/2017	Description/ HS Code
(1)	(2)	(3)
9.	405 [exemption is being phased out as per details in column (3)]	Wind operated electricity generators, its parts and raw material, thereof 1. Concessional BCD rate to be withdrawn for item No. (1) & (3) of this entry that include wind operated electricity generators (WOEG) upto 30 kW, wind operated battery chargers upto 30kW and blades for the rotors of WOEG [w.e.f 1.4.2022] 2. Concessional BCD rate to be withdrawn for the remaining items, such as parts of wind operated electricity generators including special bearings, gear box, yaw components, wind turbine controllers etc. and parts thereof and parts of blades, raw materials of blades etc. in this entry. [w.e.f 1.4.2023]
10.	406 [w.e.f 1.4.2023]	Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators
11.	413 [w.e.f 1.4.2022]	All goods, for renovation or modernization of a power generation plant (other than captive power generation plant)
12.	414 [w.e.f 1.4.2022]	All goods, imported by a manufacturer-supplier for the manufacture and supply of machinery and equipment to a power generation plant (other than captive power generation plant)
Petroleum Sector		
13.	403 [w.e.f 1.4.2023]	Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off- shore oil exploration or exploitation
14.	409 [exemption is being phased out as per details in column (3)]	Goods specified in List 13 required for setting up crude petroleum refinery 1. Concessional BCD rate to be withdrawn for 11 items of List 13 that include utility systems, water treatment systems, air handling systems, boilers etc. [w.e.f 1.4.2022] 2. Concessional BCD rate to be withdrawn for the remaining items such as all types of Refinery Process Units, All types of Hydrogen Generation, Recovery and Purification Plants, All types of Process Subsystems, All types of Effluent Solids/Liquids/Gaseous Processing etc. in this S. No. [w.e.f 1.4.2023]

S. No.	S. No. of notification No. 50/2017	Description/ HS Code
(1)	(2)	(3)
15.	410 [w.e.f 1.4.2022]	Kits and its parts required for the conversion of motor- spirit or diesel driven vehicles into Compressed Natural Gas driven or Propane driven or Liquefied Petroleum Gas driven vehicles
Leather Sector		
16.	396 [w.e.f 1.4.2022]	Machinery or equipment for effluent treatment plant for leather industry
17.	439 [w.e.f 1.4.2023]	292 goods specified in List 27 to notification No. 50/2017- Customs, designed for use in the leather industry or the footwear industry, like Air blast dust removing machine, Automatic Drying machine etc.
Food Packaging Sector		
18.	455 [w.e.f 1.4.2023]	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers
19.	458 [w.e.f 1.4.2023]	Machinery for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils
Other Sectors		
20.	393 [w.e.f 1.4.2023]	(i) Cricket bat and hockey stick splice joining machine (ii) Rugby ball or soccer ball stitching Machine (iii) Moulds for soccer ball, basketball and volley ball
21.	394 [w.e.f 1.4.2023]	Bacteria removing clarifier
22.	395 [w.e.f 1.4.2023]	Marine seawater pumps with fibre impellers and Automatic fish/prawn feeder
23.	407 [w.e.f 1.4.2023]	Goods required for, - (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new capacity with non – ODS technology.
24.	408 [w.e.f 1.4.2023]	Goods required for renovation, modernization or maintenance of a fertilizer plant
25.	436 [w.e.f 1.4.2023]	Spares, supplied with outboard motors for maintenance of such outboard motors

S. No.	S. No. of notification No. 50/2017	Description/ HS Code
(1)	(2)	(3)
26.	440 [w.e.f 1.4.2023]	Fogging machines imported by a Municipal Committee, District Board etc.
27.	443 [w.e.f 2.2.2022]	Goods to be imported by or on behalf of security printing and minting corporation of India limited (SPMCIL) that include Plant or machinery or equipment, related spares and consumables for printing of banknotes, etc.
28.	444 [w.e.f 1.4.2023]	Geothermal ground source heat pumps
29.	445 [w.e.f 1.4.2023]	Goods for making of gem and jewellery – (1) Automatic Chain Making machine, (2) chain twisting machine, (3) Spiral making machine, (4) Rolling machine (combined Profile Groovers/Strip Making) (5) Automatic Investing Machine/casting Machine
30.	448 [w.e.f 1.4.2023]	Specific agricultural implements and parts used for their manufacture that include paddy transplanter, sugarcane harvester, cotton picker etc.
31.	469 [w.e.f 1.4.2023]	Atmospheric water generator
32.	470 [w.e.f 1.4.2023]	Machinery for making wooden fiberboards
Project Imports		
33.	597, 598, 599, 600, 601, 602, 603, 604, 605, 606	<p>a. Project Imports for project such as</p> <ul style="list-style-type: none"> (i) Power Projects, including Nuclear and Solar Power (ii) Coal Projects (iii) Gas Projects (iv) Iron Ore Projects (v) Water Supply Projects (vi) Mandi and Warehousing Projects for Food Grains (vii) Other Projects <p>b. New projects registered after 30th September 2022 under project imports will attract 7.5% BCD rate with change in BCD Tariff rate to 7.5%.</p> <p>c. Existing projects registered till 30th September 2022 under</p>

S. No.	S. No. of notification No. 50/2017	Description/ HS Code
(1)	(2)	(3)
		<p>project imports will be grandfathered till 30th September 2023 attracting old BCD rates of 0%/2.5%/5% as applicable.</p> <p>d. After 30th September 2023, all projects registered under project imports will attract 7.5% BCD rate.</p>

B. Review of concessional rates of BCD prescribed in notification No. 50/2017 – customs dated 30.06.2017: The BCD exemption hitherto available on certain goods are being withdrawn by omitting some of the entries of notification No. 50/2017-Customs dated 30.6.2017 as shown below. Additionally, modifications have also been made with respect to some of the entries of notification No. 50/2017-Customs dated 30.6.2017, wherein end-dates have been prescribed, and partial changes has been made to the exemptions. These changes are detailed below.

S. No.	S. No. of notification No. 50/ 2017	Description
Entries to be immediately omitted		
1.	4	Atlantic Salmon
2.	26	Hazelnuts or filberts, shelled and in-shell
3.	28	Other nuts, shelled and in-shell
4.	33	Durians, other fresh fruits like Pomegranates, Tamarind, Sapota, Custard- apple, Bore, Lichi, etc. other than currants and gooseberries
5.	50	Seed Lac
6.	52	Dammar Batu
7.	82	Crude glycerin for use in the manufacture of soaps
8.	96	Tapioca and substitutes therefor prepared from starch
9.	122	Silica Sands
10.	124	Marble, travertine, granite other than rough marble and travertine blocks and marble slabs
11.	151	Kerosene imported by the Indian IOCL, BPCL, HPCL and IBP Company Limited for ultimate sale through the Public Distribution System
12.	159	Bio-based asphalt sealer and preservation agent; Millings remover and crack filler; Asphalt remover and corrosion protectant; Sprayer system for bio-based Asphalt and

S. No.	S. No. of notification No. 50/ 2017	Description
		condition no. 14
13.	171	The goods specified in List 7, for the manufacture of laser and laser-based instrumentation and condition No. 17
14.	173	Goods used in manufacture of telecommunication grade impregnated glass reinforcement roving, namely: E-glass roving/ yarn, liquid absorbent polymer, polyurethane polymer and vinyl polymer
15.	175	Common Salt (including Rock salt, Sea salt and Table salt)
16.	187	Raw materials intermediates and consumables supplied by UNICEF for manufacture of DTP vaccines and condition No. 19
17.	233	Myrobalan fruit extract
18.	234	Triband Phosphor
19.	235	Ceramic Colours
20.	236	Glass frit and other glass, in the form of powder, granules or flakes
21.	241	Vinyl Polyethylene Glycol for use in manufacture of Poly Carboxylate Ether
22.	242	The following goods for use in the manufacture of Plasma Volume Expanders, namely: Hydroxyethyl starch and Dextran
23.	277	Mica glass tape for use in manufacture of insulated wire and cables
24.	293	Grape guard paper (paper used for packaging grapes)
25.	324	Monofilament long line system for tuna fishing and condition No. 34
26.	327	Samples of hand knotted carpets and condition No. 36
27.	328	Polyester Tyre Cord Fabric
28.	332	Parts of Umbrella
29.	216 & 481	Artificial Kidney (Dialyzer)
30.	216A & 481A	Parts for manufacture of Artificial Kidney
31.	402	Goods, for use in the manufacture of static converters of automatic data processing machines: PCBA, Transformer, Battery and Copper enameled wires
32.	424	Listed goods for paging goods and its parts
33.	425	Listed goods for Public Mobile Radio Trunked Service (PMRTS) and its parts
34.	431	Goods used for Research and development in Agro-

S. No.	S. No. of notification No. 50/ 2017	Description
		Chemical Sector Unit
35.	449	Goods for use in the manufacture of refrigerator compressor namely: - (i) C-Block compressor; (ii) Crankshafts.
36.	450	Over Load Protector (OLP) and positive thermal coefficient for use in the manufacture of refrigerator compressor
37.	501	Recorded magnetic tapes and floppy diskettes, imported by the University Grants Commission for use in Computers
38.	588	Synthetic tracks and equipment to lay synthetic tracks.
39.	589	(i)Asphalt resurfacer; (ii) Acrylic resurfacer; (iii) Cushion coat; (iv) Acrylic colour concentrate; (v) Acrylic marking paint; and (vi) Polytan in powder or granule form
40.	590	Requisites for games and sports
Entries where End-dates are prescribed		
41.	289	Wood in chips for use in manufacture of paper, paperboard & newsprint <i>[End-date of 31.03.2023 is prescribed]</i>
42.	430	Goods used for Research and Development purpose in pharmaceutical and bio- technology sector. <i>[End-date of 31.03.2023 is prescribed]</i>
43.	479	Mono or Bi polar Membrane electrolyzers and parts; Membrane and parts; Parts, other than those for caustic soda unit or caustic potash unit <i>[End-date of 31.03.2024 is prescribed]</i>
44.	594	Snow-skis and other snow-ski Equipment; Water-skis, surfboards, sailboards and other water-sport equipment <i>[End-date of 31.03.2023 is prescribed]</i>
<p>Section 25 (4A) of the Customs Act, inserted vide Finance Act, 2021, prescribes that where any exemption is granted subject to any condition under sub-section (1), such exemption shall, unless otherwise specified or varied or rescinded, be valid up to 31st day of March falling immediately after two years from the date of such grant or variation. Accordingly, conditional exemptions will have validity in terms of this sub-section. Therefore, entry being impacted on account of this clause have been identified and an explanation has been inserted in the notification No. 50 /2017-Customs.</p> <p><i>[“Explanation: Under the provisions of sub-section (4A) of section 25 of the Customs Act,</i></p>		

S. No.	S. No. of notification No. 50/ 2017	Description
<i>1962, it is hereby specified that the conditional exemptions granted under the S. Nos. of the Table to the notification, mentioned under column (2) of the Table below, for which period of validity is not specified otherwise, shall unless varied or rescinded, be valid up to the date mentioned in the corresponding entry in column (3) of the said Table.”]</i>		
The following entries, unless varied, will have validity up to 31.03.2023 .		
45.	16, 90, 133, 139, 150, 155, 164, 165, 168, 183, 184, 188, 204, 213, 237, 238, 253, 254, 255, 258, 259, 260, 261, 269, 271, 276, 277A, 279, 280, 325, 333, 334, 339, 340, 341, 341A, 353, 364A, 374, 375, 378, 379, 380, 381, 387, 392, 415, 415A, 416, 417, 418, 419, 420, 421, 426, 428, 429, 441, 462, 463, 464, 471, 472, 475, 478, 482, 489B, 495, 497, 504, 509, 510, 511, 512, 512A, 516, 519, 534, 535, 535A, 536, 538, 540, 542, 543, 544, 546, 549, 550, 559, 565, 566, 567, 568, 570, 575, 577, 578A, 579, 580, 581, 583, 593, 612	
The following entries [having been reviewed in this exercise done this year], unless varied, will have validity up to 31.03.2024 .		
46.	17, 80A, 104, 172, 191, 257, 257A, 257B, 257C, 264A, 290, 292, 293A, 296A, 326, 329, 345A, 354, 355, 356, 357, 422, 423, 442, 446, 451, 465, 517, 591	
Entries omitted being in the nature of technical change		
47.	31	Dried Grapes (Raisins, Other)
48.	161	Electrical Energy originating from Nepal and Bhutan
49.	192	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio- diesels
50.	215	The Blood group sera, namely: -Anti C., anti E., anti c., anti e., anti M., anti N., anti Le., anti-Pl., anti S., antihuman globulin sera, anti F., anti kell, anti cellane, anti Jka., and anti I
51.	224	Potassium Nitrate, in a form indicative of its use for manurial purpose
52.	248	Dipping oil, Paclobutrazol (Cultar)
53.	466	Parts/ sub-parts, components or accessories for use in the manufacture of tablet computer.
54.	485	Deflection components for use in colour monitors for computers or for use in PCBs of colour monitors for computers
55.	496	Stepper Motors for use in the manufacture of goods falling under heading 8471
56.	505	Parts of Set-top box for use in its manufacture
57.	506	Parts/sub-parts, components for use in manufacture of broadband modem

S. No.	S. No. of notification No. 50/ 2017	Description
		Other than PCBA, charger.
58.	507	Parts/ sub-parts, components and accessories for use in manufacture of routers other than PCBA, charger.
59.	508	Parts/ sub-parts, components and accessories for use in manufacture of set top boxes for gaining access to internet other than PCBA, charger.
Entries with partial changes		
60.	15	Frozen Semen and Frozen semen equipment <i>[Exemption to continue only for bovine semen]</i>
61.	104	List of specified goods used in the processing of sea-foods <i>[Exemption to continue for selected items and accordingly, exemption has been continued for 16 items and 4 new items has been added to the list]</i>
62.	132	List A items: 1. Aluminous cement 2. Silicon metal (99%) 3. Micro/fumed silica 4. Brown fused alumina 5. Sintered/tabular alumina 6. Fused zirconia 7. Sodium hexameta phosphate 8. Silicon carbide 9. Boron carbide 10. Reactive alumina 11. Fused silica; and List B items: Phenolic resin <i>[Exemption to continue for list A with end-date of 31.03.2023 and discontinue for list B immediately]</i>
63.	166	(A) Drugs, medicines, diagnostic kits or equipment specified in List 3. (B) Bulk drugs used in the manufacture of drugs or medicines at (A) <i>[Exemptions under List-3 is being rationalized]</i>

S. No.	S. No. of notification No. 50/ 2017	Description
		<p>Note: Items included in List 3 under S. No. 166 provides for a conditional concessional rate of 5% on the imports of drugs, medicines, diagnostic kits, etc. along with bulk drugs used in the manufacture of such drugs or medicines. The items in the said list has been reviewed. Accordingly, 35 items have been removed from the List and 1 item [influenza vaccine] in the List would be omitted after 18 months. For further details, please refer to notification No. 02/2022 – Customs dated the 1st February, 2022.</p>
64.	167	<p>(A) Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4.</p> <p>(B) Bulk drugs used in the manufacture of drugs or medicines at (A).</p> <p>[Exemptions under List-4 is being rationalized in the manner as detailed in the Note at S. No. 63 above; Entry at S. No. 167 (C) has been omitted as a similar exemption is available under S. No. 607 (b) of notification No. 50/2017 – Customs]</p> <p>Note: Items included in List 4 under S. No. 167 provides for customs duty exemption on the imports of Lifesaving drugs/medicines, diagnostic kits, etc. along with bulk drugs used in the manufacture of such goods. The items in the said list has been reviewed. Accordingly, 3 items in List 4 [Diagnostic agent for detection of Hepatitis B antigen, Diagnostic kits for detection of HIV antibodies, Enzyme Linked Immuno absorbent Assay kits (ELISA kits)] have been transferred to List 3, 2 bulk drugs [bulk drug substance for poliomyelitis vaccine (inactivated and live) and Monocomponent Insulin] that are currently included in List 4 would be transferred to List 3 after 2-3 years, and 36 items from List 4 have been omitted. For further details, please refer to notification No. 02/2022 – Customs dated the 1st February, 2022.</p>
65.	404	<p>Goods required in connection with Petroleum operations.</p> <p>[Rationalization of the exemption provided for goods used in petroleum operations as specified in List 33 under S. No.</p>

S. No.	S. No. of notification No. 50/ 2017	Description
		<p>404, and simplification of the associated condition no. 48 for availing such exemption and disposal of such goods]</p> <p>Note: A definition has been provided for a licensee, lessee, contractor or sub-contractor for the purpose of this entry. Also, the requirement of producing a certificate from Directorate General of Hydrocarbons (DGH) for import or each transaction under this entry has been dispensed with. Further, the list of items falling under List 33 has been pruned down and have been made more specific by prescribing the concerned HS Codes.</p>
66.	513	<p>Parts or components for use in manufacture of populated printed circuit board of various telecom and electronics related products, and its sub-parts.</p> <p>[Exemption to continue for Digital Video Recorder(DVR)/Network Video Recorder(NVR) falling under tariff item 8521 90 90; CCTV Camera/IP Camera falling under tariff item 8525 20 80; Reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00]</p>

C. Customs duty exemptions which have been granted through certain other stand-alone notifications, have also been reviewed:

S. No.	Notification No.	Amendment
I. The following notifications have been modified in the manner as detailed below:		
1.	39/1996-Customs dated 23.07.1996	<p>This notification prescribes concessional rate of customs duty on items relating to Defence and internal security forces. Upon review of exemption, entries under S. Nos. 14, 15, 17, 18, 19, 24, 29, 30, 31, 31A, 31B, 32, 33, 35, 36, 38, 39, 40, 41, 42, 43 have been omitted.</p> <p>[Sunset date of 31.03.2023 has been prescribed for the remaining entries as per Section 25(4A) of the Customs Act, 1962]</p>
2.	25/1999-Customs dated 28.02.1999	<p>This notification prescribes concessional rate of customs duty on items relating to import of raw materials and parts for use in manufacture of electronic items.</p> <p>Upon review of exemption, it has been pruned to remove redundant exemption entries and exemptions related to obsolete items and accordingly, more than 125 entries</p>

		have been omitted. <i>[Sunset date of 31.03.2024 been applied for the remaining entries]</i>
3.	25/2002-Customs dated 01.03.2002	This notification prescribes concessional rate of customs duty on import of items relating to capital goods used in manufacture of electronic items. <i>[Sunset date of 31.03.2024 been applied for the all entries]</i>
4.	27/2011-Customs dated 01.03.2011	This notification prescribes concessional rate of customs duty on export of goods. Upon review of the exemption, the entries under S. Nos. 20B, 63 and 64 have been omitted as these entries have become obsolete .
5.	37/2017-Customs dated 30.06.2017	This notification prescribes concessional rate of customs duty on import of items relating to internal security agencies. Upon review of exemption entries, the entries under S. Nos. 6 and 7 have been omitted as their validity has expired.
II. The following obsolete/expired notifications have been rescinded as detailed below:		
S. No.	Notification No.	Description
1.	190/1978-Customs dated 22.09.1978	These notification provides for additional duty of customs on import of transformer oil equivalent to such portion of the excise duty leviable on the raw material commonly known as transformer oil base stock or transformer oil feedstock .
2.	191/1978-Customs dated 22.09.1978	
3.	10/1995-Customs dated 7.3.1995	This notification prescribes concessional rate of customs duty on import inputs imported for manufacturing of Iron & Steel intermediates.
4.	26/1999-Customs dated 28.2.1999	This notification prescribes concessional rate of basic customs duty on import of kerosene imported by a manufacturer of linear alkyl benzene for extracting N-Paraffin.
5.	27/2004-Customs dated 23.01.2004	This notification prescribes concessional rate of customs duty on import of specified goods imported for use in manufacture of certain chemicals.
6.	14/2006-Customs dated 01.03.2006	This notification prescribes concessional rate of customs duty on import of specified varieties of woven fabrics falling under Chapters 52, 54, 55 and 58. The entries of this notification have been merged in notification No. 82/2017-Customs.
7.	48/2006-Customs dated 26.05.2006	This notification prescribes concessional rate of customs duty on import of woven fabrics of carded/combed wool

		<p>or fine animal hair.</p> <p>The entries of this notification have been merged in notification No. 82/2017-Customs.</p>
8.	90/2007-Customs dated 26.07.2007	This notification prescribes concessional rate of additional duty of customs on import of items related to Electronics and Information Technology goods.
9.	08/2011-Customs dated 14.02.2011	<p>This notification prescribes exemption from the whole of the additional duty of customs, leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, on jute products imported from Bangladesh or Nepal.</p> <p>The notification has been rescinded as post introduction of GST, the jute products attract integrated tax on imports.</p>
10.	24/2011-Customs dated 1.03.2011	This notification exempts Basic Customs Duty on copper concentrate as is equivalent to the duty of customs leviable on the value of Gold and silver contained in such copper concentrate.
11.	49/2013-Customs dated 29.11.2013	This notification prescribed concessional rate of customs duty on import of Anti-Tuberculosis Drugs, Diagnostics and Equipment and had lapsed on 1 st April, 2016.
12.	23/2014-Customs dated 11.07.2014	This notification prescribed concessional rate of customs duty on import of Drugs & equipment imported for National AIDS Control Programme and had lapsed on 1 st April, 2015.
13.	37/2015-Customs dated 10.06.2015	This notification prescribed concessional rate of customs duty on import of Anti-Retroviral Drugs (ARV Drugs) and had lapsed on 1 st April, 2016.
14.	11/2016-Customs dated 01.03.2016	This notification prescribes concessional rate of customs duty on import of software recorded media.
15.	20/2020-Customs dated 9.04.2020	This notification prescribes concessional rate of customs duty on import of Face Masks, Surgical Masks, Ventilators, COVID-19 Testing Kits, etc. and had lapsed on 30 th September, 2020.
16.	40/2020-Customs dated 28.10.2020	This notification prescribes concessional rate of customs duty on import of Potatoes under Tariff Rate Quota (TRQ) and had lapsed on 31 st January, 2021.

D. Inclusion of End-date as per Section 25(4A) of the Customs Act, 1962, in certain stand-alone notifications:

S. No.	Notification No./ Entry of the notification No.	Amendment
1.	146/94-Customs dated 13.07.1994	This notification prescribes concessional rate of customs duty on specified sports goods, equipment and requisites imported by National Sports Federation <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
2.	147/94-Customs dated 13.07.1994	This notification prescribes concessional rate of customs duty on exemption to Fire arms and ammunition for renowned shot <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
3.	50/96-Customs dated 23.07.1996	This notification prescribes concessional rate of customs duty on equipment, instrument, raw materials, components, pilot plants, computer software for R&D project <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
4.	30/2004-Customs dated 28.01.2004	This notification prescribes concessional rate of customs duty on import of second hand computers as donation <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
5.	81/2005-Customs dated 08.09.2005	This notification prescribes concessional rate of customs duty on machinery/components for initial setting up of power generation project <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
6.	5/2017-Customs dated 02.02.2017	This notification prescribes concessional rate of customs duty on machinery, equipment, apparatus, components and appliances for initial setting up of fuel cell based system for generation of power <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
7.	16/2017-Customs dated 20.04.2017	This notification prescribes concessional rate of customs duty on specified drugs and medicines supplied free of cost to patients <i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
8.	Serial No. 2 of	This notification prescribes concessional rate of customs duty on art work created abroad by Indian artist and

	32/2017-Customs dated 30.06.2017	sculptures, antique books more than 100-year-old. <i>[The entry, unless varied or rescinded, will have validity up to 31.03.2023.]</i>
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V. PROPOSALS INVOLVING CHANGES IN EFFECTIVE BASIC CUSTOMS DUTY RATES IN RESPECT OF PHASED MANUFACTURING PROGRAM [PMP] WITH RESPECT TO SPECIFIC ELECTRONIC GOODS

S. No.	Chapter, heading, sub-heading, or tariff item	Commodity	From	To			
				2022-23	2023-24	2024-25	2025-26
PMP for Wrist Wearable Devices (Smart watches)							
Following parts [S. No. 1 to 7] for manufacture of wearable devices falling under tariff item 8517 62 90 of the Customs Tariff							
1.	8517 79 10	Printed Circuit Board Assembly (PCBA)	NIL	NIL	10%	15%	15%
2.	8544	Charging Cable	10%	NIL	5%	10%	15%
3.	39, 73, 85	Specified parts of wearable devices	As per CTH	NIL	5%	10%	15%
4.	8507 60 00/ 8507 80 00	Battery	15%	NIL	5%	10%	15%
5.	8517 79 90	Display Assembly	NIL	NIL	NIL	5%	10%
6.	8501	Vibrator Motor	10%	10%	10%	10%	10%
7.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	As per CTH	NIL	NIL	NIL	NIL
8.	8517 62 90	Wrist Wearable Devices (Commonly known as Smart Watches)	20%	20%	20%	20%	20%
<i>Note: IGCR conditions shall apply for the items in S. No. 1 to 7 above.</i>							

PMP for Hearable Devices

Following parts [S. No. 1 to 6] for manufacture of hearable devices falling under sub-headings 8518 21, 8518 22, 8518 29 or 8518 30 of the Customs Tariff

1.	8518 90 00	PCBA for Hearable Device	10%	NIL	10%	15%	15%
2.	8544	USB Cable	10%	15%	15%	15%	15%
3.	73, 74, 85	Specified parts of hearable devices	As per CTH	NIL	5%	10%	15%
4.	8507 60 00/ 8507 80 00	Battery	15%	NIL	5%	10%	15%
5.	8518 90 00	Speaker Assembly (Pre-assembled speaker driver with protective mesh, but not including PCBA or battery)	10%	NIL	NIL	5%	10%
6.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1, 3, 4, and 5 above	As per CTH	NIL	NIL	NIL	NIL
7.	8518 21, 8518 22, 8518 29, 8518 30	Hearable Devices <i>Note - Hearable devices mean: -</i> <i>(i) true wireless stereo (TWS), headphones, earphones and similar devices like earbuds, neckbands, headsets, etc., whether or not combined with a microphone, being capable of connecting through a wireless medium; and</i> <i>(ii) portable bluetooth speakers</i>	15%	20%	20%	20%	20%

		<i>comprising of an amplifier and loudspeaker(s) with maximum output power not exceeding 40 Watts, having battery as a source of power and capable of wireless connectivity through bluetooth.</i>					
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Note: IGCR conditions shall apply for the items in S. No. 1 to 6 above.

PMP for Smart Meters

Following parts [S. No. 1 to 6] for manufacture of smart meters falling under tariff item 9028 30 10 of the Customs Tariff

1.	9028 90 10	Assembled / Populated PCB for Smart Meters	7.5%	20%	20%	20%	20%
2.	8517 69 90	Communication Module	10%	NIL	NIL	5%	10%
3.	8536 49 00	Relay	10%	5%	10%	10%	15%
4.	8517 71 00	Antenna	NIL	NIL	NIL	5%	10%
5.	8524 11 00/ 8524 91 00	LCD & Backlight for LCD	15%	NIL	5%	10%	10%
6.	8506 50 00	Battery	10%	NIL	5%	10%	10%
7.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	As per CTH	NIL	NIL	NIL	NIL
8.	9028 30 10	Smart Meters	15%	25%	25%	25%	25%

Note: IGCR conditions shall apply for the items in S. No. 1 to 7 above.

VI. OTHER PROPOSALS INVOLVING CHANGES IN BASIC CUSTOMS DUTY RATES/HEALTH CESS IN RESPECTIVE NOTIFICATIONS [with effect from 2.2.2022, unless specified otherwise]

S. No.	Chapter, heading, sub-heading, or tariff item	Commodity	From	To
		Agricultural Products and By Products		
1.	0306	Live Black tiger shrimp (<i>Penaeus monodon</i>)	30%	10%
2.	0306 19 00	Frozen Krill	30%	15%
3.	1518	Algal Oil for manufacturing of aquatic feed	30%	15%
		Fuels, Chemicals and Plastics		
4.	2710 19	Fuel oil	5%	2.5%
5.	2710 19	Straight run fuel oil	5%	2.5%
6.	2710 19	Low sulphur wax residue	5%	2.5%
7.	2710 19	Vacuum residue, Slurry	5%	2.5%
8.	2710 19	Vacuum gasoil	5%	2.5%
9.	2837 11 00	Sodium cyanide	7.5%	10%
		Paper		
10.	4707	Recovered (waste and scrap) paper or paperboard for use in manufacturing of paper, paperboard or newsprint	NIL	2.5%
		Gems and Jewellery Sector		
11.	7102 21 7102 31 00	Simply Sawn Natural Diamonds imported under Kimberley Process Certification Scheme (KPCS)	Applicable Rate	NIL
12.	71	Cut and Polished Diamonds	7.5%	5%
13.	71 (except 7104 99 00)	Cut and Polished Natural Gemstones	7.5%	5%
		Metals		
14.	7204	Iron and steel scrap, including stainless steel scrap [Exemption hitherto available till 31.3.2022 is being extended up to 31.03.2023]	NIL [upto 31.3.2022]	NIL [upto 31.3.2023]

		Electrical and Electronics Sector		
15.	3920 99 99, 9002 11 00	Camera lens for use in manufacture of Camera Module for Cellular Mobile Phone	10%/15%	2.5%
16.	Specific CTH	Specified parts for use in manufacture of transformers of chargers/adapters	10%/15%	5%
17.	74 or 76	Copper/Aluminium based Copper clad laminate for use in manufacture of PCB/MCPCB	5%/7.5%	NIL
18.	90	Following items used in manufacture of X-ray items: a) X-Ray grid b) Multi Leaf Collimator/ Iris c) Static User Interface	5%	10%
19.	90	X-Ray Machines	7.5%	10%
		Medical devices		
20.	9018 32 10	Surgical needles imported for manufacture of Surgical sutures	Health Cess @ 5%	Health Cess @ Nil
		Toys		
21.	9503	Parts of electronic toys for manufacture of electronic toys	15%	25%
		Capital Goods		
22.	7325 10 00	S. G. Ingot Castings used in manufacturing of Plastic Processing Machinery	10%	7.5%
23.	8483 40 00, 8477 90 00	Ball Screw and Linear Motion Guide used in manufacturing of Plastic Processing Machinery	7.5%	5%
24.	84	Bushing (made up of platinum and rhodium alloy, imported in exchange of worn-out bushing exported for refurbishment)	10%	7.5%
25.	8419	Coffee roasting, brewing or vending machineries for use in the manufacturing or processing of coffee	10%	7.5%

VII. DUTY CONCESSIONS ON SPECIFIED ITEMS WHEN IMPORTED BY BONAFIDE EXPORTERS:

1. A scheme for duty-free imports for the purpose of use in goods meant for export, based on end-use monitoring is being introduced for bonafide exporters subject to the requirement of exporting value added products manufactured using inputs imported under these exemptions, within a period of six months. Importer shall be required to follow the procedure under the Import of Goods at Concessional Rate (IGCR) Rules, 2017.
2. The following changes are being made to operationalize the scheme as detailed under:
 - Conditions required for availing exemptions *vide* S. No. 257 are being amended.
 - S. No. 257A is being inserted to provide for conditional exemptions for import of specified items like decorative papers, motifs, back of photo frames, etc. to be used in manufacture of *handicraft products* meant for exports.
 - S. No. 257B is being inserted to provide for conditional exemptions for import of specified items like fasteners, inlay cards, lining and inter-lining materials, wet blue chrome tanned leather, etc. to be used in manufacture of *textile or leather garments* meant for exports.
 - S. No. 257C is being inserted to provide for conditional exemptions for import of specified items like buckles, buttons, locks etc. to be used in manufacture of *leather or synthetic footwears, or other leather products* meant for exports.
 - S. No. 288, having been subsumed under new S. No. 257B, is being omitted.

VIII. REVIEW OF LEVY OF SOCIAL WELFARE SURCHARGE [SWS] ON VARIOUS ITEMS BY AMENDING NOTIFICATION NO. 11/2018- CUSTOMS DATED 02.02.2018

S. No.	Amendment
1.	All goods falling under tariff items 0802 91 00, 0802 92 00 and 0802 99 00 have been exempted from SWS.
2.	All goods falling under sub-headings 1509 90 and 1510 90 have been exempted from SWS.
3.	All goods falling under tariff items 2515 12 90, 2516 11 00, 2516 12 00 have been exempted from SWS.
4.	All goods falling under the sub-headings 5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, and 5211 49 have been exempted from SWS.
5.	All goods falling under the sub-heading 5407 61 have been exempted from SWS.
7.	All goods falling under tariff items 5516 22 00 and 5516 23 00 have been

	exempted from SWS.
8.	All goods falling under tariff item 5802 30 00 have been exempted from SWS.
9.	The current SWS exemption has been withdrawn for all goods falling under tariff item 6001 92 00.
10.	The current SWS exemption has been withdrawn for all the goods falling under tariff item 6101 20 00; goods falling under sub-heading 6101 30; goods falling under tariff items 6102 10 00 & 6102 20 00; goods falling under sub-heading 6102 30; goods falling under sub-heading 6104 19 (except of wool or fine animal hair or cotton); and goods falling under tariff items 6104 62 00 , 6104 63 00.
11.	SWS exemption has been withdrawn for all the goods falling under sub-headings 6201 30, 6201 40, 6202 30, 6202 40; falling under tariff items 6204 11 00, 6204 13 00; goods falling under sub-heading 6204 19, 6204 31; goods falling under tariff items 6204 32 00 & 6204 33 00; and goods falling under sub-headings 6204 39 & 6204 69.
12.	In the heading 6203, the exemption from SWS has been narrowed down to all the goods falling under tariff items 6203 22 00, 6203 23 00; goods falling under sub-heading 6203 29; goods falling under tariff item 6203 41 00; and goods falling under sub-heading 6203 42.
13.	SWS exemption has been withdrawn for all the goods falling under Sl. No. 3 [Men's or boy's overcoats, car coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103, of wool or fine animal hair, falling under tariff item 6101 90 90] and Sl. No.4 [Upholstery fabrics falling under the following headings or sub-headings - 5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, 5211 49, 5407 61, 5516 22 00, 5516 23 00, 5802 30 00] of the notification No. 11/2018 – Customs dated 02.02.2018.

IX. OTHER MISCELLANEOUS CHANGES IN VARIOUS NOTIFICATIONS PROVIDING CONCESSION ON IMPORTS:

S. No.	Notification No.	Amendment
1.	Notification 148/94- Customs dated 13.07.1994	The notification prescribes exemption from customs duty on imports of specified free gifts, donations, relief and rehabilitation material imported by Charitable organizations, Red Cross Society, CARE and Government of India. This notification has been amended to provide exemption from Health Cess, Agriculture Infrastructure and Development Cess (AIDC) and Road and Infrastructure Cess (RIC) for goods imported under this notification.
2.	Notification No.38/96- Customs dated 23.07.1996	The notification grants customs duty exemption on trans-shipment of goods either imported from foreign country for export to Bhutan/Nepal, all goods imported from Bhutan/Nepal for export to other countries and certain other specified goods. This notification has been amended to provide exemption from Health Cess, Agriculture Infrastructure and Development Cess (AIDC) and Road and Infrastructure Cess (RIC) for goods imported under this notification.
3.	Notification No. 104/10- Customs dated 01.10.2010	The notification prescribes exemption from customs duty on specified goods imported from Nepal. This notification has been amended to provide exemption from Agriculture Infrastructure and Development Cess (AIDC) for goods imported under this notification.
4.	Notification No. 60/2011- Customs dated 14.07.2011	The notification prescribes exemption from customs duty on imports of specified goods locally produced in border districts of Bangladesh. This notification has been amended to provide exemption from Agriculture Infrastructure and Development Cess (AIDC) for goods imported under this notification.
5.	Notification No. 40/2017- Cus.dated 30.06.2017	The notification prescribes exemption from customs duty on imports of the specified goods from Bhutan, Bangladesh and China. This notification has been amended to provide exemption from Health Cess, Agriculture Infrastructure and Development Cess (AIDC) and Road and Infrastructure Cess (RIC)for goods imported under this notification.
6.	Notification No. 50/2017 – Customs dated 30.06.2017	Treatment of rare diseases: A new entry at S. No. 167A is being introduced to exempt drugs or medicines, falling under Chapter 30 or Heading 9804 of the First Schedule to the Customs Tariff Act, 1975, which are used for the treatment of rare diseases, when imported by 8 Centre of Excellence (CoE) listed in the List 2 (inserted) or any other person/institution on their recommendation. This is in tune with the National Policy for Rare Diseases, 2021.

X. OTHER CHANGES (INCLUDING CERTAIN CLARIFICATIONS/ TECHNICAL CHANGES BY AMENDING NOTIFICATION NO. 50/2017-CUSTOMS DATED 30.06.2017

S. No.	S. No. of notification No. 50/2017	Description
1.	6	The condition of Specific Pathogen Free (SPF) for Live <i>L. Vannamei</i> Shrimp has been removed from the notification No. 50/2017 – Customs, as the same is being regulated by the Department of Fisheries.
2.	525, 526A and 531A	Certain clarificatory amendments have been made to entry no. 525, 526A and 531A of notification No. 50/2017 dated 30.06.2017, in order to bring clarity about the scope of exemptions in relation to imports of completely knocked down/semi knocked down forms (CKD/SKD) of electric vehicles (EV) (including commercial, passenger and two-wheeled electric vehicles). These amendments clarify that for an EV kit to be eligible for the duty benefits available to a CKD form of an EV, each individual component in the kit need not be in a dis-assembled form. Further, it has been clarified that even if some components are missing in the EV kit, the benefit of concessional rate of duty available to CKD/SKD kits would still be available provided that the kit as presented has the essential character of an EV.
3.	531A	This entry provides for concessional rate of Customs duty on imports of two-wheeled electrical vehicles. The words ‘electric compressor’ and ‘contactor’ have been deleted from this entry as these parts are not used in two-wheelers.

XI. ANTI-DUMPING DUTY (ADD)/ COUNTERVAILING DUTY (CVD)/ SAFEGUARD MEASURES

1.	<p>Anti-Dumping duty is being permanently revoked, on imports of the following-</p> <p>a) Straight Length Bars and Rods of alloy-steel, originating in or exported from People’s Republic of China, imposed <i>vide</i> notification No. 54/2018-Cus (ADD) dated 18.10.2018;</p> <p>b) High Speed Steel of Non-Cobalt Grade, originating in or exported from Brazil, People’s Republic of China and Germany, imposed <i>vide</i> notification No. 38/2019-Cus (ADD) dated 25.09.2019;</p> <p>c) Flat rolled product of steel, plated or coated with alloy of Aluminum or Zinc, originating in or exported from People’s Republic of China, Vietnam and Korea</p>
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	RP, imposed vide notification No. 16/2020-Cus (ADD) dated 23.06.2020.
2.	Countervailing duty is being permanently revoked on imports of Certain Hot Rolled and Cold Rolled Stainless Steel Flat Products, originating in or exported from People's Republic of China, imposed vide notification No. 1/2017-Cus (CVD) dated 07.09.2017.

XII. CHANGES IN EXPORT DUTY RATES IN NOTIFICATION NO. 27/2011 - CUSTOMS [with effect from 02.02.2022]:

S. No.	Chapter	Commodity	From	To
		Leather		
1.	41	Raw hides and skins of buffalo	40%	30%

CHANGES IN RULES UNDER THE CUSTOMS ACT, 1962

S. No.	Amendment(s)
1.	<p>Trade Facilitation- Amendment to IGCR rules, 2017</p> <p>Customs (Import of goods at concessional rate of duty) Rules, 2017 are being amended to provide the following facilities:</p> <ol style="list-style-type: none"> a) To introduce end to end automation in the entire process. Requirement of submitting all the necessary details electronically, through a common portal, is being brought out in the Rules itself. b) Standardizing and notifying the various forms in which details are to be submitted electronically. c) Leveraging the advantage of such submissions electronically, the need for any transaction based permissions and intimations are all being done away with. d) Consequently, the procedure to claim the notification benefit is being simplified and automated. e) For effective monitoring of the use of goods for the intended purposes, a Monthly Statement is being proposed which is to be submitted by the importer on the Common Portal. f) An option for voluntary payment of the necessary duties and interest, through the Common Portal is being provided to the importer.

EXCISE

EXCISE

Note:

- (a) “Basic Excise Duty” means the excise duty set forth in the Fourth Schedule to the Central Excise Act, 1944.
- (b) “Road and Infrastructure Cess” means the additional duty of central excise levied under section 112 of the Finance Act, 2018.
- (c) “Special Additional Excise Duty” means a duty of excise levied under section 147 of the Finance Act, 2002.
- (d) “NCCD” means National Calamity Contingency Duty levied under Finance Act, 2001, as a duty of excise on specified goods at rates specified in seventh schedule to Finance Act, 2001
- (e) “Agriculture Infrastructure and Development Cess” means an additional duty of Excise that is levied under Section 125 of the Finance Act, 2021.
- (f) Clause Nos. in square brackets [] indicate the relevant clause of the Finance Bill, 2022.
- (g) Amendments carried out through the Finance Bill, 2022, come into effect on the date of its enactment, unless otherwise specified.

I. AMENDMENTS IN THE FOURTH SCHEDULE

S. No.	Amendment	Clause of the Finance Bill, 2022
1.	Two new tariff items, that is, 2710 12 43 and 2710 12 44, falling under Chapter 27, have been inserted in the Fourth Schedule to the Central Excise Act, 1944, relating to E12 and E15 fuel blends, conforming to the new BIS specification [IS 17586] that has been issued for Ethanol Blended Petrol with percentage of ethanol up to twelve (E12) and fifteen (E15) percent respectively. This will align the Fourth Schedule to the Central Excise Act, 1944, with the similar proposed amendment in the sub-heading 2710 12 in the First Schedule to the Customs Tariff Act, 1975.	[98]

II. CHANGE IN EFFECTIVE RATE OF ADDITIONAL BASIC EXCISE DUTY ON UNBLENDED PETROL AND DIESEL

In order to promote blending of Motor Spirit (commonly known as Petrol) with ethanol/methanol and blending of High Speed Diesel with bio-diesel, an additional Basic Excise Duty of Rs. 2 per litre on Petrol and Diesel, intended to be sold to retail consumers without blending, would be levied with effect from the 1st day of October, 2022.

III. AMENDMENTS IN THE SCHEDULE VII OF THE FINANCE ACT, 2001 (NCCD SCHEDULE)

S. No.	Amendment	Clause of the Finance Bill, 2022
1.	The Seventh Schedule of the Finance Act, 2001, is being amended by substituting Central Excise tariff item 2709 20 00 with 2709 00 10 [Petroleum Crude]	[125]

IV. OTHER CHANGES [INCLUDING CERTAIN CLARIFICATIONS/TECHNICAL CHANGES]

S. No.	Amendment
1.	Notification No. 49/2008-Central Excise (N.T.) dated 24.12.2008, provides for Retail Sale Price(RSP) based valuation for specified goods and prescribes an abatement as a percentage of retail sale price for such goods. This notification was issued under section 4A of the Central Excise Act, 1944. Since then statutory/legal position has changed. Accordingly, this notification has been superseded by notification No. 01/2022- Central Excise (N.T.) dated the 1 st February, 2022, in order to align the notification No. 49/2008-Central Excise (N.T.) with the current legal position, post rollout of GST regime.

Goods and Service Tax

Note: (a) CGST Act means Central Goods and Services Tax Act, 2017

(b) IGST Act means Integrated Goods and Services Tax Act, 2017

(c) UTGST Act means Union Territory Goods and Services Tax Act, 2017

Amendments carried out in the Finance Bill, 2022, vide clause 99 to 113 will come into effect from a date to be notified, as far as possible, concurrently with the corresponding amendments to the similar Acts passed by the States & Union territories with legislature. Amendments carried out in the Finance Bill, 2022, vide clause 114 to 123 will come into effect on the date of its enactment.

I. AMENDMENTS IN THE CGST ACT, 2017:

S. No.	Amendment	Clause of the Finance Bill, 2022
1.	A new clause (ba) to sub-section (2) of section 16 of the CGST Act is being inserted to provide that input tax credit with respect to a supply can be availed only if such credit has not been restricted in the details communicated to the taxpayer under section 38. Further, sub-section (4) of section 16 of the CGST Act is being amended so as to provide for an extended time for availment of input tax credit by a registered person in respect of any invoice or debit note pertaining to a financial year upto thirtieth day of November of the following financial year.	[99]
2.	Clause (b) and (c) of sub-section (2) of section 29 of the CGST Act are being amended so as to provide that the registration of a person is liable for cancellation, where - (i) a person paying tax under section 10 has not furnished the return for a financial year beyond three months from the due date of furnishing of the said return; (ii) a person, other than those paying tax under section 10, has not furnished returns for such continuous tax period as may be prescribed.	[100]
3.	Sub-section (2) of section 34 of the CGST Act is being amended so as to provide for an extended time for issuance of credit notes in respect of any supply made in a financial year upto thirtieth day of November of the following financial year.	[101]
4.	Section 37 of the CGST Act is being amended so as to: (i) provide for prescribing conditions and restrictions for furnishing the details of outward supply and for	[102]

	<p>communication of the details of such outward supplies to concerned recipients;</p> <p>(ii) do away with two-way communication process in return filing;</p> <p>(iii) provide for an extended time upto thirtieth day of November of the following financial year for rectification of errors in respect of details of outward supplies furnished under sub-section (1);</p> <p>(iv) provide for tax period-wise sequential filing of details of outward supplies under sub-section (1).</p>	
5.	Section 38 of the CGST Act is being substituted for prescribing the manner as well as 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.	[103]
6.	<p>Section 39 of the CGST Act is being amended so as to:</p> <p>(i) provide that the non-resident taxable person shall furnish the return for a month by thirteenth day of the following month;</p> <p>(ii) 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;</p> <p>(iii) provide for an extended time upto thirtieth day of November of the following financial year, for rectification of errors in the return furnished under section 39;</p> <p>(iv) 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.</p>	[104]
7.	Section 41 of the CGST Act is being substituted 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.	[105]
8.	Sections 42, 43 and 43A of the CGST Act are being omitted so as to do away with two-way communication process in return filing.	[106]

9.	Section 47 of the CGST Act is being amended so as to provide for levy of late fee for delayed filing of return under section 52. Further, reference to section 38 is being removed consequent to the amendment in section 38 of the CGST Act.	[107]
10.	Consequent to the amendment in section 38 of the CGST Act, sub-section (2) of section 48 of the CGST Act is being amended so as to remove reference to section 38 therefrom.	[108]
11.	Section 49 of the CGST Act is being amended so as to: (i) provide for prescribing restrictions for utilizing the amount available in the electronic credit ledger; (ii) allow transfer of amount available in electronic cash ledger under the CGST Act of a registered person to the electronic cash ledger under the said Act or the IGST Act of a distinct person; (iii) provide for prescribing the maximum proportion of output tax liability which may be discharged through the electronic credit ledger.	[109]
12.	Sub-section (3) of section 50 of the CGST Act is being substituted retrospectively, with effect from the 1st July, 2017, so as to provide for levy of interest on input tax credit wrongly availed and utilized.	[110]
13.	Sub-section (6) of section 52 of the CGST Act is being amended so as to provide for an extended time upto thirtieth day of November of the following financial year for rectification of errors in the statement furnished under sub-section (4).	[111]
14.	Section 54 of the CGST Act is being amended so as to: (i) explicitly provide that refund claim of any balance in the electronic cash ledger shall be made in such form and manner as may be prescribed; (ii) provide the time limit for claiming refund of tax paid on inward supplies of goods or services or both under section 55 as two years from the last day of the quarter in which the said supply was received; (iii) extend the scope of withholding of or recovery from refunds in respect of all types of refund; (iv) provide clarity regarding the relevant date for filing refund claim in respect of supplies made to a Special Economic Zone	[112]

	developer or a Special Economic Zone unit by way of insertion of a new sub-clause (ba) in clause (2) of Explanation thereto.	
15.	Consequent to the amendment in section 38 of the CGST Act, sub-section (2) of section 168 of the CGST Act is being amended so as to remove reference to section 38 therefrom.	[113]
16.	Notification No. 9/2018 – Central Tax, dated the 23 rd January, 2018, is being amended so as to notify www.gst.gov.in, retrospectively, with effect from 22 nd June, 2017, as the Common Goods and Services Tax Electronic Portal, for all functions provided under Central Goods and Services Tax Rules, 2017, other than those provided for e-way bill and for generation of invoices under sub-rule (4) of rule 48 of the CGST Rules.	[114]
17.	Notification No. 13/2017 – Central Tax, dated the 28 th June, 2017, is being amended retrospectively, with effect from the 1 st day of July, 2017, so as to notify rate of interest under sub-section (3) of section 50 of the CGST Act as 18%.	[115]

II. AMENDMENTS IN THE IGST ACT, 2017:

S. No.	Amendment	Clause of the Finance Bill, 2022
1.	Notification No. 6/2017 – Integrated Tax, dated the 28 th June, 2017, is being amended retrospectively, with effect from the 1 st day of July, 2017, so as to notify rate of interest under sub-section (3) of section 50 of the CGST Act as 18%.	[118]

III. AMENDMENTS IN THE UTGST ACT, 2017:

S. No.	Amendment	Clause of the Finance Bill, 2022
1.	Notification number 10/2017 – Union Territory Tax, dated the 30 th June, 2017, is being amended retrospectively, with effect from the 1 st day of July, 2017, so as to notify rate of interest under sub-section (3) of section 50 of the CGST Act as 18%.	[121]

IV. RETROSPECTIVE AMENDMENTS OF GST RATE NOTIFICATIONS:

S. No.	Amendment	Clause of the Finance Bill, 2022
1.	Central Tax, Union Territory Tax and Integrated Tax on supply of unintended waste generated during the production of fish meal (falling under heading 2301), except fish oil, is being exempted during the period commencing from the 1st day of July, 2017, and ending with the 30 th day of September, 2019 (both days inclusive), subject to the condition that if said tax has been collected, the same would not be eligible for refund.	[116,119,122]
2.	Service by way of grant of alcoholic liquor license, against consideration in the form of license fee or application fee or by whatever name it is called by the State Governments, has been declared as an activity or transaction which shall be treated neither as a supply of goods nor a supply of service <i>vide</i> notification No. 25/2019- Central Tax (R) dated 30.09.2019, notification No. 24/2019- Integrated Tax (R) dated 30.09.2019 and notification No. 25/2019- Union Territory Tax (R) dated 30.09.2019. These notifications have been given retrospective effect from 01.07.2017. However, no refund shall be made of tax which has been collected, but which would not have been so collected, had the said notifications been in force at all material times.	[117,120,123]
