

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 02/2022-Customs

New Delhi, the 1<sup>st</sup> February, 2022

G.S.R. ....(E).— In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, -

I. in the Table, -

- (1) S. No. 3A and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (2) S. No. 4 and the entries relating thereto shall be omitted;
- (3) (a) for S. No. 6 and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"6.	0306	Live Vannamei shrimp ( <i>Litopenaeus vannamei</i> )	10%	-	-
6A.	0306	Live Black tiger shrimp ( <i>Penaeus monodon</i> )	10%	-	-
6B.	0306 19 00	Frozen Krill	15%	-	-
6C.	0307 32 00	Frozen Mussels	15%	-	-
6D.	0307 43 20	Frozen Squids	15%	-	-";

(b) S. Nos. 6, 6A, 6C, 6D and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

- (4) S. Nos. 12, 13, 14 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (5) (a) for S. No. 15 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"15.	0511 10 00	Bovine Semen	5%	-	-";

(b) S. No. 15 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

- (6) S. No. 22 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (7) S. No. 26 and the entries relating thereto shall be omitted;

- (8) S. No. 27 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (9) S. No. 28 and the entries relating thereto shall be omitted;
- (10) S. Nos. 29, 30 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (11) S. No. 31 and the entries relating thereto shall be omitted;
- (12) S. No. 33 and the entries relating thereto shall be omitted;
- (13) S. Nos. 34, 35, 37, 39, 41, 42, 43, 45 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (14) S. No. 48 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (15) S. No. 50 and the entries relating thereto shall be omitted;
- (16) (a) against S. No. 51, in column (4), for the entry, the entry “5%” shall be substituted;  
(b) S. No. 51 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (17) S. No. 52 and the entries relating thereto shall be omitted;
- (18) S. No. 55 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (19) after S. No. 80 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“80A.	1518	Algal Oil for manufacturing of aquatic feed	15%	-	9”;

- (20) S. No. 82 and the entries relating thereto shall be omitted;
- (21) S. No. 91 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (22) (a) after S. No. 91 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“91A.	1801 00 00	Cocoa beans, whole or broken, raw or roasted	15%	-	-”;

- (b) S. No. 91A and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (23) S. No. 96 and the entries relating thereto shall be omitted;
- (24) S. No. 97 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (25) against S. No. 100, for the entry in column (2), the entry “2008 93 00, 2202 99” shall be substituted;
- (26) S. Nos. 106, 117 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (27) S. Nos. 119A, 120, 121 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

- (28) S. No. 122 and the entries relating thereto shall be omitted;
- (29) S. No. 123 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (30) S. No. 124 and the entries relating thereto shall be omitted;
- (31) S. No. 127 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (32) S. Nos. 129, 130 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (33) against S. No. 132, in column (3),-
- (a) in clause (A), the following proviso shall be inserted at the end, namely:-
- “Provided that nothing contained in this S. No. shall have effect after 31<sup>st</sup> March, 2023.”;
- (b) clause (B) shall be omitted;
- (34) S. Nos. 134, 135, 136, 137, 138 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (35) S. Nos. 142, 143, 144, 146, 147, 147A and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (36) after S. No. 147A and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“147B.	2710 19	Fuel oil	2.5%	-	-
147C.	2710 19	Straight run fuel oil	2.5%	-	-
147D.	2710 19	Low sulphur wax residue	2.5%	-	-
147E.	2710 19	Vacuum residue, Slurry	2.5%	-	-
147F.	2710 19	vacuum gas oil	2.5%	-	-”;

- (37) S. No. 151 and the entries relating thereto shall be omitted;
- (38) S. No. 154 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (39) S. Nos. 156, 157, 157A and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (40) S. Nos. 159, 161 and the entries relating thereto shall be omitted;
- (41) against S. No. 166, in column (2), for the entries, the entries “28, 29, 30 or 38” shall be substituted;
- (42) after S. No. 166 and the entries relating thereto, the following S. No. and the entries shall be inserted with effect from the 1<sup>st</sup> day of April, 2024, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"166A.	28, 29 or 30	Bulk drugs used in the manufacture of:  (i) Poliomyelitis Vaccine (Inactivated and live)  (ii) Monocomponent insulins	5%  5%	-  -	9  9";

(43) against S. No. 167, in column (3),-

(a) clause (C) and the entries relating thereto shall be omitted;

(b) after clause (C) so omitted, the following clause and entries relating thereto shall be inserted, which shall remain in force till the 31<sup>st</sup> day of March, 2024, namely:-

(3)	(4)	(5)	(6)
"(D) Bulk drugs used in the manufacture of:  (i) Poliomyelitis Vaccine (Inactivated and live)  (ii) Monocomponent insulins	Nil  Nil	-  -	9  9";

(44) after S. No. 167 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"167A.	30 or 9804	Drugs or medicines used for treatment of rare diseases	Nil	-	112";

(45) (a) against S. No. 169, in column (2), after the entry "2823 00 10", the entry "2837 11 00" shall be inserted;

(b) S. No. 169 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(46) S. No. 171 and the entries relating thereto shall be omitted;

(47) S. No. 173 and the entries relating thereto shall be omitted;

(48) S. No. 174 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(49) S. No. 175 and the entries relating thereto shall be omitted;

(50) S. No. 178 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(51) S. No. 180 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(52) S. No. 182 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(53) S. No. 185 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(54) S. No. 187 and the entries relating thereto shall be omitted;

(55) S. No. 192 and the entries relating thereto shall be omitted;

- (56) S. Nos. 193, 194, 195, 196, 197, 198, 199 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (57) against S. No. 200, in column (4), for the entry, the entry “2.5%” shall be substituted;
- (58) S. Nos. 200, 201, 202A and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (59) (a) after S. No. 204 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“204A.	2915 21 00	Acetic Acid	5%	-	-”;

(b) S. No. 204A and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

- (60) S. Nos. 206, 207, 208, 210, 211 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (61) S. Nos. 215, 216, 216A and the entries relating thereto shall be omitted;
- (62) S. No. 219 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (63) S. No. 224 and the entries relating thereto shall be omitted;
- (64) S. Nos. 231, 232 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (65) S. Nos. 233, 234, 235, 236 and the entries relating thereto shall be omitted;
- (66) S. No. 240 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (67) S. Nos. 241, 242, 248 and the entries relating thereto shall be omitted;
- (68) S. Nos. 250, 251 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (69) against S. No. 257, in column (6), for the entry, the entries “9 and 108” shall be substituted;
- (70) after S. No. 257 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“257A.	39, 48 or any other Chapter	The following goods, when imported by bonafide exporters for use in the manufacture of handicraft items for export, namely:-  (a) back of photo frames, fittings for photo frame / box (b) motifs for attachment on export products (c) decorative paper for lamp shade (d) prints for photo frames (e) hardware brass and metal fittings for furniture (f) handles/blades for cutlery	Nil	-	9 and 108

		<p>(g) inlay cards, sensors, stickers, poly bags, alarm tags, alarm chips, security chips</p> <p>(h) zipper, zipper head, fasteners, pullers, sliders, end stoppers, eyelets, hooks, eyes, rivets, studs, buttons, magnet buttons, buckles, fusible embroider prints, sequins, metal chain, dog hook, 'D' ring, 'O' ring, bridge fitting, metal frame / bag frame, metal letters /interior plate/logo</p> <p>(i) faucet / lotion pump for dispensers of plastic/stainless steel/metal</p>			
257B.	39, 48 or any other Chapter	<p>The following goods, when imported by bonafide exporters for use in the manufacture of textile or leather garments for export, namely: -</p> <p>(a) fasteners including buttons and snap fasteners, zip fasteners</p> <p>(b) inlay cards</p> <p>(c) buckles, eyelets, hooks and eyes, rivets</p> <p>(d) collar stays, collar patties, butterfly and other garment stays including plastic stays</p> <p>(e) embroidery motifs or prints</p> <p>(f) laces</p> <p>(g) badges including embroidered badges</p> <p>(h) sequins</p> <p>(i) toggles</p> <p>(j) studs</p> <p>(k) printed bags</p> <p>(l) anti-theft devices like labels, tags and sensors</p> <p>(m) poly pouch, high density sticker, heat transfer sticker</p> <p>(n) anglets on draw strings-hooded jacket</p> <p>(o) pin bullets for packing, plastic tag bullets, metal tabs, bows, ring and slider and rings;</p> <p>(p) lining and inter-lining materials</p> <p>(q) wet blue chrome tanned leather</p>	Nil	-	9 and 108
257C.	39, 48 or any other Chapter	<p>The following goods, when imported by bonafide exporters for use in the manufacture of leather or synthetic footwear, or other leather products, for export, namely: -</p> <p>(a) buckles, "D" Rings and "O" Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings</p>	Nil	-	9 and 108";

		(b) buttons and snap fasteners, zip fasteners (c) locks including magnetic locks (d) metal handles, handle fittings, handle holder, metal frames, dog hooks, logos of all types, ring binders, key hooks, key rings, key holders, push clip, chains, pullers, parts of pullers, hinges and magnetic snaps (e) loop rivets and loop oval (f) packaging boxes (g) saddle tree (h) fittings, snaps of metals or alloys (i) metal fittings, embellishments, webbing of any material for making harness and saddler items (j) stirrup of any material and stirrup bars used for making saddle tree (k) artificial fur and alarm tag (l) magnets for use in leather goods (m) micropak labels (n) wet blue chrome tanned leather			
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- (71) S. No. 262 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (72) S. No. 268 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (73) S. No. 277 and the entries relating thereto shall be omitted;
- (74) S. No. 281 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (75) S. No. 288 and the entries relating thereto shall be omitted;
- (76) against S. No. 289, in column (3), the following proviso shall be inserted at the end, namely:-
- “Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;
- (77) against S. No. 292, in column (4), for the entry “Nil” at both places, the entry “2.5%” shall be substituted;
- (78) S. No. 293 and the entries relating thereto shall be omitted;
- (79) S. Nos. 306, 307, 308, 309, 310, 314, 316, 317, 318, 320, 321, 323 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (80) S. No. 324 and the entries relating thereto shall be omitted;
- (81) S. Nos. 327, 328 and the entries relating thereto shall be omitted;
- (82) S. No. 332 and the entries relating thereto shall be omitted;
- (83) S. No. 338 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (84) S. No. 342 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May,

2022;

(85) S. No. 343 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(86) for S. No. 344 and the entries relating thereto, the following S. No. and entries shall be substituted with effect from the 1<sup>st</sup> day of May, 2022, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"344.	71	Rubies, emeralds and sapphires, unset and imported uncut	0.5%	-	-";

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

(1)	(2)	(3)	(4)	(5)	(6)
"345A.	7102 21, 7102 31 00	Simply Sawn Diamonds	Nil	-	110";

(88) against S. Nos. 349, 350 and 351 in column (4), for the entry, the entry "5%" shall respectively be substituted;

(89) S. No. 364 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May 2022;

(90) S. Nos. 366, 367 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May 2022;

(91) against S. No. 368, in column (3), the following proviso shall be inserted at the end, namely:-

"Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.";

(92) S. No. 369 and the entries relating thereto shall be omitted;

(93) after S. No. 376A and the entries relating thereto, the following S. No. and entries shall be inserted with effect from the 1<sup>st</sup> day of May, 2022, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"376AA.	7226 11 00	All goods	5%	-	-";

(94) S. Nos. 382, 383, 384, 385 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(95) S. Nos. 390A, 391 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May 2022;

(96) (a) after S. No. 391 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -



(1)	(2)	(3)	(4)	(5)	(6)
"391A.	8112 61 00, 8112 69 00	The following goods, namely: -  (i) Unwrought cadmium powders  (ii) Cadmium wrought  (iii) Waste and scrap	5%  5%  5%	-  -  -	-  -  -";

(b) S. No. 391A and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> May, 2022;

(97) against S. Nos. 393, 394 and 395, in column (3), the following proviso shall respectively be inserted at the end, namely: -

"Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.";

(98) against S. No. 396, in column (3), the following proviso shall be inserted at the end, namely:-

"Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2022.";

(99) against S. Nos. 397, 399 and 400, in column (3), the following proviso shall respectively be inserted at the end, namely: -

"Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.";

(100) S. No. 402 and the entries relating thereto shall be omitted;

(101) against S. No. 403, in column (3), the following proviso shall be inserted at the end, namely:-

"Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.";

(102) for S. No. 404 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"404.	27,31,38,3 9,73,82,84, 85,87,89 or 90.	Goods specified in column (3) of List 33 when imported by a specified person, in relation with petroleum operations or coal bed methane operations undertaken under:  (a) petroleum exploration licenses or mining leases  (b) the New Exploration Licensing Policy	NIL	5%	48";

		<p>(c) the Marginal Field Policy (MFP)</p> <p>(d) the Coal Bed Methane Policy</p> <p>(e) the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)</p> <p><b>Explanation.-</b> - For the purposes of this notification, a specified person is a licensee, lessee, contractor or sub-contractor, as defined below:-</p> <p>(i) 'licensee' means a person authorised to prospect for mineral oils (which include petroleum and natural gas) in pursuance of a petroleum exploration license granted under the Petroleum and Natural Gas Rules, 1959 made under the provisions of the Oilfields (Regulation and Development) Act, 1948 (53 of 1948)</p> <p>(ii) 'lessee' means a person authorised to mine oils (which include petroleum and natural gas) in pursuance of a petroleum mining lease granted under the Petroleum and Natural Gas Rules, 1959 made under the provisions of the Oilfields (Regulation and Development) Act, 1948 (53 of 1948)</p> <p>(iii) 'contractor' means a company (Indian or foreign) or a consortium of companies with which the Central</p>			
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		<p>Government has entered into an agreement in connection with petroleum operations (consisting of prospecting for or extraction or production of mineral oils) to be undertaken by such company or consortium</p> <p>(iv) 'sub-contractor' means a person engaged by licensee/lessee or contractor for the purpose of conducting petroleum operations on behalf of such licensee/lessee or contractor, as the case maybe</p>			
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(103) against S. No. 405, in column (3), the following provisos shall be inserted at the end, namely:-

“Provided that nothing contained in clauses (1) and (3) shall have effect after the 31<sup>st</sup> March, 2022:

Provided further that nothing contained in clauses (2), (4) and (5) shall have effect after the 31<sup>st</sup> March, 2023.”;

(104) against S. Nos. 406, 407, 408 and 409, in column (3), the following proviso shall respectively be inserted at the end, namely: -

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(105) against S. Nos. 410, 413 and 414, in column (3), the following proviso shall respectively be inserted at the end, namely: -

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2022.”;

(106) S. Nos. 424, 425 and the entries relating thereto shall be omitted;

(107) against S. No. 430, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(108) S. No. 431 and the entries relating thereto shall be omitted;

(109) against S. No. 432, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this entry shall have effect after the 31<sup>st</sup> March, 2023.”;

(110) against S. No. 433, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March,

2022.”;

(111) against S. No. 434, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(112) against S. No. 436, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(113) against S. Nos. 439 and 440, in column (3), the following proviso shall respectively be inserted at the end, namely: -

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(114) against S. No. 442, in column (4), for the entry, the entry “7.5%” shall be substituted;

(115) S. No. 443 and the entries relating thereto shall be omitted;

(116) against S. Nos. 444 and 445, in column (3), the following proviso shall respectively be inserted at the end, namely: -

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(117) against S. No. 448, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(118) S. No. 448B and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(119) S. No. 449 and the entries relating thereto shall be omitted;

(120) S. No. 450 and the entries relating thereto shall be omitted;

(121) after S. No. 451A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“451B.	8419	Coffee roasting, brewing or vending machines for use in the manufacture or processing of coffee	7.5%	-	-”;

(122) S. Nos. 452, 452A and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(123) against S. Nos. 455, 458 and 460, in column (3), the following proviso shall respectively be inserted at the end, namely: -

“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(124) for S. No. 461 and the entries relating thereto, the following S. No. and entries shall be substituted with effect from the 1<sup>st</sup> day of April, 2022, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"461.	8444, 8445, 8446, 8447, 8448 (except 8448 31 00), 8449	All Goods  Provided that nothing contained in this S. No. shall have effect after the 31 <sup>st</sup> March, 2023	5%	-	-"

(125) after S. No. 464 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"464A.	7325 10 00, 8477 90 00, 8483 40 00	The following goods for use in the manufacture of plastic processing machineries (tariff items 8477 10 00, 8477 20 00, 8477 30 00):  (i) S. G. Ingot Castings (7325 10 00)  (ii) Linear Motion Guides (8477 90 00)  (iii) Ball Screws (8483 40 00)	7.5%  5%  5%	-  -  -	9  9  9";

(126) S. No. 466 and the entries relating thereto shall be omitted;

(127) against S. Nos. 469 and 470, in column (3), the following proviso shall respectively be inserted at the end, namely: -

"Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.";

(128) against S. No. 479, in column (3), the following proviso shall be inserted in the end, namely:-

"Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2024.";

(129) S. Nos. 481, 481A and the entries relating thereto shall be omitted;

(130) S. No. 485 and the entries relating thereto shall be omitted;

(131) S. Nos. 487, 488, 489 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(132) S. Nos. 492, 493 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;

(133) (a) against S. No. 494, in column (2), for the entries, the entries "9030 31 00, 9030 90 10" shall be substituted with effect from the 1<sup>st</sup> day of April, 2022;

(b) S. No. 494 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022

(134) S. No. 496 and the entries relating thereto shall be omitted;

(135) S. No. 501 and the entries relating thereto shall be omitted;

(136) S. Nos. 505, 506, 507, 508 and the entries relating thereto shall be omitted;

(137) against S. No. 513, in column (3), –

- (a) in clause (a), sub-clauses (ii), (iii) and (iv) shall be omitted;
- (b) the following proviso shall be inserted at the end, namely: -  
 “Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(138) for S. No. 525 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“525.	8702 or 8704	Electrically operated vehicles, if imported,-  (1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub-assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, contactor, brake system, electric compressor, whether or not individually pre-assembled, with, –  (a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis  (b) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis  (2) in a form other than (1) above,-  <i>Explanation.</i> – For the removal of doubts, the exemption contained in the items (1)(a) and (1)(b) of this entry shall be available, even if one or more of the components, parts or sub-assemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8702 or 8704 of the Customs Tariff Act, 1975 as per the general rules of interpretation.”;		-	-”;
			15%		
			25%		
			40%		

(139) for S. No. 526A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -



		whether or not individually pre-assembled, with, –			
		(a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis	15%		
		(b) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis	25%		
		(2) in a form other than (1) above	50%		
		<b>Explanation.</b> – For the removal of doubts, the exemption contained in the items (1)(a) and (1)(b) of this entry shall be available, even if one or more of the components, parts or sub-assemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8711 of the Customs Tariff Act, 1975 as per the general rules of interpretation.”;			

- (141) S. No. 541 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (142) S. No. 547 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (143) S. No. 552 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (144) S. No. 554 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (145) S. Nos. 556, 557 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (146) for S. No. 563 and the entries relating thereto, the following S. No. and entries shall be substituted with effect from the 1<sup>st</sup> day of May, 2022, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“563.	9019 10 20, 9022 90 10 or 9022 90 30	Goods required for medical, surgical, dental or veterinary use	5%	-	-”;
		<b>Explanation.</b> – For the purposes of this entry, the term “Goods” refers to medical instruments or appliances required for medical, surgical, dental or veterinary use only and do not refer to parts and spares thereof			



- (147) against S. No. 563A, –
- (a) in column (2), for the entries, the entries “9018 90 99 or 9022 (except 9022 90 10 or 9022 90 30)” shall be substituted with effect from the 1<sup>st</sup> day of May, 2022;
  - (b) in column (3), for the entry, the following entry shall be substituted with effect from the 1<sup>st</sup> day of April, 2022, namely: -  
“All goods, other than the following, -
    - (i) X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90);
    - (ii) The following goods for use in manufacture of goods mentioned at (i) above, namely: -
      - (a) Static User Interface (9018 90 99);
      - (b) X-Ray Diagnostic Table (9022 90 40);
      - (c) Vertical Bucky (9022 90 90);
      - (d) X-Ray Tube Suspension (9022 90 90);
      - (e) High Frequency X-Ray Generator (>25KHz, <500 mA) (9022 14 10);
      - (f) X-Ray Grid (9022 90 90);
      - (g) Multi Leaf Collimator/ Iris (9022 29 00 or 9022 90 90).”;
- (148) against S. No. 564, in column (3), for the entry, the following entry shall be substituted with effect from 1<sup>st</sup> day of April, 2022, namely: -  
“Raw materials, parts or accessories for use in manufacture of goods falling under headings 9018, 9019, 9020, 9021, or 9022, other than the following goods for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90), namely:-
  - (a) Static User Interface (9018 90 99);
  - (b) X-Ray Diagnostic Table (9022 90 40);
  - (c) Vertical Bucky (9022 90 90);
  - (d) X-Ray Tube Suspension (9022 90 90);
  - (e) High Frequency X-Ray Generator (>25KHz, <500 mA) (9022 14 10);
  - (f) X-Ray Grid (9022 90 90);
  - (g) Multi Leaf Collimator/ Iris (9022 29 00 or 9022 90 90).”;
- (149) S. Nos. 564A, 564B, 564C and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of April, 2022
- (150) S. No. 584 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May, 2022;
- (151) S. Nos 588, 589, 590 and the entries relating thereto shall be omitted;
- (152) against S. No. 591, -
- (a) in column (2), for the entry, the entry “9503 00 91” shall be substituted with effect from the 1<sup>st</sup> day of May, 2022;
  - (b) in column (4), for the entry, the entry “25%” shall be substituted;
- (153) against S. No. 594, in column (3), the following proviso shall be inserted at the end, namely:-  
“Provided that nothing contained in this S. No. shall have effect after the 31<sup>st</sup> March, 2023.”;

(154) S. No. 594A and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of May 2022;

(155) for S. No 597 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"597.	9801	Goods required for, -			
		(i) coal mining projects	Nil	-	111
		(ii) iron ore pellet plants/projects and iron ore beneficiation plants/projects	2.5%	-	111
		(iii) power generation projects including gas turbine power projects (excluding captive power plants set up by projects engaged in activities other than in power generation)	5%	-	111
		(iv) barge mounted power plants	5%	-	111
		(v) power transmission, sub-transmission or distribution projects	5%	-	111";
		Provided that nothing contained in this S. No. shall have effect after the 30 <sup>th</sup> September, 2023			

(156) against S. Nos. 598 and 599, -

(a) in column (3), the following proviso shall respectively be inserted at the end, namely:-

"Provided that nothing contained in this S. No. shall have effect after the 30<sup>th</sup> September, 2023.";

(b) in column (6), for the entry, the entries "95 and 111" shall be substituted;

(157) for S. No 600 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"600.	9801	Goods required for, -			
		(a) Project for LNG Re-gasification Plant	5%	-	111
		(b) Aerial passenger ropeway project	5%	-	111;"
		Provided that nothing contained in this S. No. shall have effect after the 30 <sup>th</sup> September, 2023			

(158) against S. No. 601, -

(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30<sup>th</sup> September, 2023.”;

(b) in column (6), the entry “111” shall be inserted;

(159) against S. No. 602, -

(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30<sup>th</sup> September, 2023.”;

(b) in column (6), for the entry, the entries “96 and 111” shall be substituted;

(160) against S. No. 603, -

(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30<sup>th</sup> September, 2023.”;

(b) in column (6), the entry “111” shall be inserted;

(161) against S. No. 604, -

(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30<sup>th</sup> September, 2023.”;

(b) in column (6), for the entry, the entries “97 and 111” shall be substituted;

(162) against S. No. 605, -

(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30<sup>th</sup> September, 2023.”;

(b) in column (6), for the entry, the entries “98 and 111” shall be substituted;

(163) against S. No. 606, -

(a) in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S. No. shall have effect after the 30<sup>th</sup> September, 2023.”;

(b) in column (6), the entry “111” shall be inserted;

II. (a) the first proviso after the Table shall be omitted;

(b) in the second proviso, the word “further” shall be omitted;

III. after the second proviso, in the Explanation, after clause (III), the following clause shall be inserted, namely:-

“(IV) Under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, it is hereby specified that the conditional exemptions granted under the S. Nos. of the Table to the notification, as are specified in column (2) of the Table below, for which the period of validity is not specified otherwise, shall unless varied or rescinded, be valid upto the date mentioned in the corresponding entry in column (3) of the said Table below.

**Table 2**

S. No.	S. Nos in the Table to this notification	Date up to which valid
(1)	(2)	(3)
1.	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	31 <sup>st</sup> March, 2023
2.	17, 80A, 104, 172, 191, 257, 257A, 257B, 257C, 265, 290, 292, 293A, 296A, 326, 329, 345A, 354, 355, 356, 357, 422, 423, 442, 446, 451, 464A, 517, 591.	31 <sup>st</sup> March, 2024.”;

IV. in the ANNEXURE, -

- (i) Condition No. 14 shall be omitted;
- (ii) in Condition No. 16, for the words “Duchenne Muscular Atrophy” at both places, the words “Duchenne Muscular Dystrophy” shall be substituted;
- (iii) Condition Nos. 17,19, 21, 28, 32, 33, 34 and 36 shall be omitted;
- (iv) for Condition No. 48 and the entries relating thereto, the following Condition and entries shall be substituted, namely:

“48.	<p>If, -</p> <p>(a) the importer is a licensee or lessee or contractor, he shall produce to the concerned Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, a document evidencing that he falls in the category of a specified person and give an undertaking to pay duty, fine or penalty that becomes payable, if any of the Conditions of this notification are not complied with;</p> <p>(b) the importer is a sub-contractor, he produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, a certificate issued by a senior official who is authorised by the Board of Directors to issue such a certificate, of the concerned licensee or lessee or contractor certifying that the goods are intended for specified purpose along with an undertaking from such licensee or lessee or contractor and the sub-contractor, as the case may be, liable to pay duty, fine or penalty that becomes payable, if any of the Conditions of this notification are not complied with;</p> <p>(c) the importer or any specified person (transferor), seeks to transfer the goods to any other specified person (transferee),-</p> <ul style="list-style-type: none"> <li>(i) the transferor shall give an intimation to the concerned Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, about such transfer and get himself discharged in respect of the goods so transferred;</li> <li>(ii) the transferee shall give an undertaking to comply with the Conditions of this notification, as if he is the importer of these goods.</li> <li>(iii) where the transferee is a sub-contractor, the lessee or the lesser or the licensee or the contractor of such sub-contractor, as the case may be, shall</li> </ul>
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	<p>also give an additional undertaking to make himself liable to pay duty, fine or penalty in case the sub-contractor fails to comply with the Conditions of this notification;</p> <p>(d) the goods so imported are sought to be disposed after their use in unserviceable form or as scrap, the importer or the transferee, as the case may be, shall dispose of these goods, through MSTC, or any other Government agency, notified by the Central Government for this purpose, by paying a duty at the rate of 7.5% of the transaction value of such goods.</p> <p><b>Explanation.-</b> For the purposes of this Condition, goods imported on or before the 1<sup>st</sup> day of February, 2022, claiming concessional rate of duty, either under this Condition or any preceding exemption for such goods, are to be disposed off on or after 2<sup>nd</sup> day of February, 2022, may be disposed off in accordance with clause (d) of this Condition.”;</p>
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- (v) Condition Nos. 61, 73, 92, 93 and 94 shall be omitted;
- (vi) for Condition No. 108 and the entries relating thereto, the following Condition and entries shall be substituted, namely: -

“108.	If the items manufactured using the imported goods are exported by the importer within six months of the date of the import of the said imported goods.”;
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- (vii) after Condition No. 109, the following Condition Nos. shall be inserted, namely: -

“110.	If, the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate issued under Kimberley Process Certification Scheme (KPCS) certifying that the imported goods are diamonds, not further worked than simply sawn.
111.	If the goods have been imported against contracts registered on or before 30 <sup>th</sup> September, 2022 with the appropriate Custom House in compliance with the Project Imports Regulations, 1986.
112.	If the goods are imported by, – (a) a Centre of Excellence listed in List 35; or (b) any person or institution on recommendation of any Centre of Excellence listed in List 35, certifying that the person (by name) for whom the drugs or medicines are being imported, is suffering from a rare disease (to be specified by name) and requires these drugs or medicines for the treatment of said rare disease.”;

- (viii) for List 1 and the entries relating thereto, the following list and entries shall be substituted, namely: -

**“List 1 (See S. No. 104 of the Table)**

- (1) Acid Sodium Carbonate (Sodium bicarbonate)
- (2) Batter
- (3) Breadcrumbs
- (4) Citric Acid
- (5) Flavouring extracts, and sauces
- (6) Flavouring Oil
- (7) Food Colours
- (8) Food Enzymes

- (9) Food Grade Phosphates
- (10) Food Marinates
- (11) Food Tenderizers
- (12) Natural Edible Gum
- (13) OTR Fresh Fish Bags (Oxygen Permeable)
- (14) Polypropylene box as per buyer's requirements
- (15) RFID label to tag on carton or box
- (16) Seasoning Salts/acids such as sodium carbonate, potassium hydrogen tartrate
- (17) Sodium Citrate
- (18) Solid board box as per buyer's requirements
- (19) Sorbitol
- (20) Starch (Wheat/non-wheat)/Pre-gelatinized Starch";

(ix) in List 3, -

(i) item numbers 3, 7, 8, 12, 22, 25, 27, 28, 30, 33, 38, 39, 43, 44, 49, 50, 53, 54, 61, 62, 68, 70, 80, 86, 88, 93, 97, 99, 102, 107, 109, 110, 115, 117, 121 and the entries relating thereto shall be omitted;

(ii) item number 95 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of October, 2023;

(iii) after item number 122 and the entries relating thereto, the following entries shall be inserted with effect from the 2<sup>nd</sup> February, 2022, namely: -

“(123) Diagnostic Agent for detection of Hepatitis B antigen

(124) Diagnostic kits for detection of HIV antibodies

(125) Enzyme linked immune absorbent assay kits Elisa kits.”;

(x) in List 4, item numbers 1, 3, 4, 7, 8, 9, 13, 17, 18, 19, 26, 27, 28, 29, 30, 32, 37, 42, 45, 46, 50, 51, 58, 60, 61, 63, 71, 72, 73, 74, 76, 77, 78, 81, 89, 91, 98, 99, 110 and the entries relating thereto shall be omitted;

(xi) List 7 shall be omitted;

(xii) in List 10, item numbers 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 18, 19 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of April, 2022;

(xiii) in List 11, in item number 4, sub-item numbers (b), (c), (e), (f) and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of April, 2022;

(xiv) in List 13, item numbers 3, 5, 7, 8, 10, 17, 22, 23, 24, 25, 26 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of April, 2022;

(xv) Lists 17, 18 and 23 shall be omitted;

(xvi) in List 25, item numbers 1, 3 and the entries relating thereto shall be omitted with effect from the 1<sup>st</sup> day of April, 2022;

(xvii) for List 33 and the entries relating thereto, the following List and entries shall be substituted, namely:-

“List 33 (See S. No. 404 of the Table)

S. No	Heading/Tariff Item	Description
(1)	(2)	(3)
1.	7304	<ul style="list-style-type: none"> <li>i. Premium/Chrome Casing pipes and Tubing's along with accessories, connections, crossovers, couplings</li> <li>ii. Sub-sea pipelines including weight coating and wrapping-API 5L (American Petroleum Institute) Line Pipe complying requirement of Annexure-J and Annexure-H of API list</li> </ul>
2.	8207	Drilling bits for earth boring and rock drilling tools
3.	8413 or 8414	Equipment like water injection, Gas turbine, sub-surface pumps and all type of Compressor for process and production platforms and sub-surface pumps and sucker rod pumps, High pressure Valves
4.	8430	Oil and Gas Rigs (Onshore) Petroleum and Gas well Drilling Machinery and Equipment/Units for specialised services for Offshore and Onshore petroleum operations
5.	8475	High Temp Valve
6.	85311090	Fire prevention signalling apparatus
7.	87053000	Fire fighting vehicles
8.	8905	<ul style="list-style-type: none"> <li>i. Oil and Gas Rigs (Offshore), Process and Production Platforms and Marine Vessels and Barges</li> <li>ii. Equipment for Oil and Gas Rigs and Specialised Services, Light Vessels, dredges, floating cranes and other vessels, the navigability of which is subsidiary to their main function; floating docs; Floating and submersible drilling or production platforms – Mooring ropes, Chains, Shackles, Coupling Marines hoses and connected equipment</li> </ul>
9.	8906 90 00	Life Boats, Survival craft, Life craft, Vessel for Pollution control
10.	8907	Oil tanker to be used for oil storage and connected equipment, other floating structures (for example rafts, tanks, coffer dams, Llanding stages, buoys and beacons)
11.	9015	Geological and Geophysical Equipment, Logging Units, Survey Vessel required for petroleum operations
12.	90200000	Breathing appliances and gas masks
13.	90301000	Fire and gas detection equipment including H <sub>2</sub> S monitoring equipment
14.	2710 3811 3824 3905 3104 20 00	Oilfield chemicals namely Potassium Formate, Hollow Glass Sphere Grade-IV, Aqueous Film Forming Foam 6% US Mil., Glutaraldehyde, Hydroxymethyl Phosphonium Sulphate, Ammonium Persulphate, Demulsifier Low Temperature, Potassium Chloride, Partially Hydrolysed Poly Acrylamide, Xanthum Gum polymer and Oil and Gas wells specific Cement Additives
15.	73, 84, 85, 87, 89 and 90	Spares and accessories for the parts specified at S. No. 3, 4, 7, 8, 9, 10, 11 and 13.”;

(xviii) after List 34 and the entries relating thereto, the following list and entries shall be inserted, namely: -

**“List 35 (See S. No. 167A of the Table)**

- (1) AIIMS, New Delhi
- (2) Centre for Human Genetics, Bengaluru
- (3) Institute of Post Graduate Medical Education and Research, Kolkata
- (4) King Edward Memorial Hospital, Mumbai
- (5) Maulana Azad Medical College, New Delhi
- (6) Nizam Institute of Medical Sciences, Secundarabad
- (7) PGIMR, Chandigarh
- (8) Sanjay Gandhi Post Graduate Institute of Medical Science, Lucknow.”;

2. Save as otherwise provided, this notification shall come into force on 2<sup>nd</sup> February, 2022.

[F. No.334/01/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

Note: The principal notification No. 50/2017-Customs, dated the 30<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017 and was last amended *vide* notification No. 55/2021-Customs, dated the 29<sup>th</sup> December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 904 (E), dated the 29<sup>th</sup> December, 2021.