

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 3A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Act), and in supercession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.19/2001-Customs, dated the 1st March, 2001[G.S.R. 118(E) dated the 1st March, 2001], the Central Government, having regard to the maximum sales tax, local tax or any other charges for the time being leviable on the like goods on their sale or purchase in India, hereby specifies the rates of special additional duty as indicated in column (4) of the Table below in respect of goods, when imported into India, specified in corresponding entry in column (3) of the said Table and falling within the Chapter, heading or sub-heading of the First Schedule to the said Act as are specified in the corresponding entry in column (2) of the said Table :

Provided that in respect of the goods specified against S. Nos. 38, 39,40, 56 and 57 of the said Table, “Nil” rate shall be subject to the conditions, if any, subject to which the goods are exempt either partially or wholly from the duty of customs leviable thereon which is specified in the said Act.

Table

S. No.	Chapter or heading or sub-heading	Description of goods	Standard rate
(1)	(2)	(3)	(4)
			Nil
1.	5 or any other Chapter	The following goods, namely:- (1) Frozen semen; (2) Frozen semen equipment, namely:- (a) flasks, refrigerators, vessels, jars or dewars, and their accessories; (b) Plastic insemination sheath and insemination guns; and (c) Weaton Ampoules and straws for freezing semen	
2.	5	Pancreas	Nil
3.	0703.10	Onions	Nil
4.	07.13	Pulses	Nil
5.	10.01	All goods	Nil
6.	15	All goods specified against S. No. 32 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
7.	15	Crude Vegetable oil of edible grade falling under headings 15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14 or 15.15	Nil
8.	26	Gold concentrate imported by a gold refinery for refining into gold	Nil

9.	27.09	All goods	Nil
10.	27.10	All goods , except kerosene for the manufacture of Nparaffin/LAB	Nil
11.	27.11, 27.12, 27.13, 27.14 or 27.15	All goods	Nil
12.	28, 29 or 30	All goods specified against S. No . 80 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1st March, 2002.	Nil
13.	28	Phosphoric acid for the manufacture of fertilizers	Nil
14.	2814.10 or 2814.20	All goods	Nil
15.	29, 30, 35, 38 or 39	The following goods, for the manufacture of Enzyme Linked Immunoabsorbent Assay Kits (ELISA Kits), namely :- (i) Plastic ELISA plates; (ii) Deactivated positive control sera against human and animal diseases; (iii) Enzyme horse raddish peroxidase; (iv) Enzyme Alkaline phosphatase; (v) Enzyme glucose oxidase; (vi) Animal anti-human immunoglobins; (vii) Protein A or Protein A Gold Conjugates; (viii) Polystyrene latex beads; (ix) Deactivated enzyme labelled human anti- HIV reagent	Nil
16.	29 or 38	Gibberellic acid	Nil
17.	29	Codeine Phosphate or Narcotics, imported by Government Opium and Alkaloid Factories	Nil
18.	29	DL-2 Aminobutanol, Diethyl Malonate, Triethyl Orthoformate, Aceto Butyrolactone, Thymidine, Artemisinin	Nil
19.	31	Kyanite salts, in a form indicative of their use for manurial purpose	Nil
20.	31	Muriate of potash for use as manure or for the production of complex fertilizers	Nil
21.	31	Ammonium phosphate or ammonium nitro-phosphate for use as manure or for the production of complex fertilizers	Nil
22.	31	Composite fertilizers	Nil
23.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	Nil

24.	3102.10	Urea for use as manure	Nil
25.	3102.21	All goods	Nil
26.	3104.30	Potassium sulphate containing not more than 52% by weight of potassium oxide	Nil
27.	3105.20	All goods	Nil
28.	3105.30	Diammonium phosphate for use as manure or for the production of complex fertilizers	Nil
29.	3105.51	All goods	Nil
30.	3105.59	All goods	Nil
31.	3105.60	All goods	Nil
32.	3105.90	All goods	Nil
33.	38.22	All goods specified against S. Nos. 138 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	
34.	39.20	Subbed Polyester base for the manufacture of medical or industrial X-ray films and graphic art films	Nil
35.	4801.00	Newsprint	Nil
36.	48.10	Lightweight coated paper weighing upto 70 g/m ² imported by actual users for printing of magazines	Nil
37.	52.01	All goods	Nil
38.	71	Gold and silver imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 117/94-Customs, dated the 27th April, 1994	Nil
39.	71	Gold and silver including ornaments (but excluding ornaments studded with stones or pearls), imported into India or taken delivery by an eligible passenger in terms of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), No. 171/94-Customs, dated 30th September, 1994 and No. 172/94-Customs, dated the 30 th September, 1994	Nil
40.	71	Gold and silver imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 80/97-Customs, dated the 21st October, 1997	Nil
41.	71	Rough diamonds (industrial or non- industrial)	Nil

42.	84 or any other Chapter	<p>The following goods, namely :-</p> <p>(1) Plant, machinery, equipment, special tools, tackles, spares (including insurance spares), consumables and security surveillance systems imported by or on behalf of the Reserve Bank of India or Bhartiya Reserve Bank Note Mudran Private Limited for the setting up of New Note Press projects at Salbony in West Bengal and at Mysore in Karnataka;</p> <p>(2) Plant, machinery, equipment, spares (including insurance spares) and consumables imported by or on behalf of the Reserve Bank of India or the Bhartiya Reserve Bank Note Mudran Private Limited for expansion and modernisation of the Currency Note Press at Nasik in Maharashtra and the Bank Note Press at Dewas in Madhya Pradesh</p>	Nil
43.	84 or 85	All goods specified against S. Nos. 239 to 242 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002 - Customs, dated the 1st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
44.	84 or 85	Parts of outboard motors, specified against S. No.255 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1st March, 2002, subject to the conditions, specified in the Annexure to that notification in relation to such goods	Nil
45.	85	All goods specified against S. Nos. 292 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
46.	85.24	All goods specified against S. Nos. 310 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002 -Customs, dated the 1st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods	Nil
47.	89.08	All goods	Nil
48.	90 or any other Chapter	Goods specified against S.No. 361 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1 st March, 2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
49.	90 or any other Chapter	Goods specified against S.No. 363 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1 st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil

50.	90 or any other Chapter	Goods specified against S.No. 365 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1 st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
51.	90 or any other Chapter	Goods specified against S.No. 367 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1 st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
52.	90 or any other Chapter	Goods specified against S.No. 368 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21/2002-Customs, dated 1 st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
53.	90 or any other Chapter	Goods specified against S.No. 369 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated 1 st March,2002, subject to the conditions specified in the Annexure to that notification in relation to such goods.	Nil
54.	98.01	All goods specified in items (i), (ii) ,(iv) and (v)in column (3) against S. No. 399 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No.21 /2002-Customs, dated the 1st March, 2002	Nil
55.	98.03	All goods imported by a passenger or a member of a crew as baggage in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 136/90-Customs, dated the 20th March, 1990, or No. 137/90-Customs, dated the 20th March, 1990	Nil
56.	Any Chapter	All goods which are exempt from – (a) the whole of the duty of customs leviable thereon under the First Schedule; and (b) the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act.	Nil
57.	Any Chapter	All goods (a) in the case of which “Free” rates of duty of customs are specified in column (4) or column (5), as the case may be, of the First Schedule, and (a) which are exempt from the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act or on which no amount of said additional duty of customs is payable for any reason.	Nil

58.	Any Chapter	All goods imported in terms of any of the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), subject to the conditions, if any, specified in the said notifications in relation to such goods: (i) 79/95-Customs, dated the 31st March, 1995 (ii) 80/95-Customs, dated the 31st March, 1995 (iii) 104/95-Customs, dated the 30th May, 1995 (iv) 110/95-Customs, dated the 5th June, 1995 (v) 111/95-Customs, dated the 5th June, 1995 (vi) 148/95-Customs, dated the 19th September, 1995 (vii) 149/95-Customs, dated the 19th September, 1995 (viii) 28/97-Customs, dated the 1st April, 1997 (ix) 29/97-Customs, dated the 1st April, 1997 (x) 31/97-Customs, dated the 1st April, 1997	Nil
59.	Any Chapter	All goods imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), 51/96-Customs, dated the 23rd July, 1996	Nil
60.	Any Chapter	All goods imported in terms of Notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 34/97-Customs, dated the 7th April, 1997	Nil
61	Any Chapter	Artificial plasma	Nil
62.	Any Chapter	All goods, other than those specified against S. Nos. 1 to 61 above	4% <i>ad valorem</i>

[F.No 334 / 1 / 2002 -TRU]

(T. R. Rustagi)
Joint Secretary to the Government of India