

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), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column(2) of the Table below, and falling under Chapters 82,84,85 or 90 of the First Schedule to the Customs Tariff Act,1975(51 of 1975), when imported into India for use in the manufacture of the finished goods specified in the corresponding column(3) of the said Table, from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule, as is in excess of the amount calculated at the rate of 15% *ad valorem*.

Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods)Rules,1996.

**TABLE**

S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
1.	UV Exposure Frame / Double sided UV Exposures	PCBs ; Resistors ; Potentiometers
2.	High vacuum frequency adjusters; Seam sealers ;High vacuum base plating system; Lapping machine; Crystal blank sorter; Die bonder ;Pick and place machine; IR Reflow ovens; Tape and Reel Packing Systems; SMD oscillator ATE (Automatic test equipment); SMD Crystal ATE (Automatic test equipment); X-Ray Goniometer /Piezo Goniometer; Slurry Saws	Crystals ; Oscillators
3.	Automatic Pin /Lead cutting /forming/ lapping machine & parts thereof	Relays of contact rating upto 7 amperes ; Capacitors
4.	Transfer moulding press & parts thereof; Stamping machine; Optical comparator; Marking/Printing/Taping/ Testing machine or any combination thereof	Semiconductor devices; Capacitors; PCBs
5.	Wire wrapping machine/ wire wrapping tools	Relays of contact rating upto 7 amperes ; PCBs
6.	Automatic/semi automatic coil or foil or wire winding machine; Automatic/Semi-automatic Epoxy injection /Epoxy Coating /Encapsulating/ Micro-dispensing equipment; Automatic solder dipping machine / Lead welding Machine; Hotmelt /Adhesives Applicator ; Pin insertion machine; Caulking machine; Slicing machine; Polishing Machine; Automatic solder dipping/lead welding machine	Extra High Tension/Fly Back Transformer ; Deflection yokes; Relays of contact rating upto 7 amperes; Resistors; Potentiometers; Plastic Film Capacitors; Coils; hellipots
7.	Automatic assembling machine	Connectors; Relays of contact rating upto 7 amperes; Resistors; Potentiometers.
8.	High precision eyeletting machine with automatic mechanism for eyelets with shank diameter less than 0.065 inch	Switch of contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Potentiometers

9. High precision automatic/semi automatic rivetting machine for contact assembly with rivet shank diameter less than 0.125 inch; Cold loading machine; Laser marking/printing machine ;Torque gauge or meter (not exceeding 250gm -cm) ; Calibration consoles; Automatic inspection stations ; Histeric / Magnetic permeability tester; Dielectric tester; De-ioners ; Flux meter for clean room; Automatic contact welding machine Relays of contact rating upto 7 amperes
10. System of alignment of SMD components(RAL system) SMD components
11. Pick and Place machines; Automatic Assembly line including welding, soldering, Encapsulation, Filling and Drying Variable Resistors; Quartz crystals; PCB assembly.
12. Automatic component insertion/placement/ mounting system with or without one or more of the following items:-  
 a) Component Sequencer  
 b) Control Terminal  
 c) Program generator  
 d) Jumper forming and insertion Relays of contact rating upto 7 amperes; PCB assembly
13. Automatic/semi-automatic crimping machine/hand crimping tools; Automatic temperature controlled precision moulding press for encapsulation ; Automatic head tinning machine/automatic end tinning machine; Automatic wire cutting and stripping machine, with or without welding / twisting attachment including thermal wire stripper; Capacitance discharge welding machine with power supply and weld head with maximum energy setting upto 1000 watts per second. Relays of contact rating upto 7 amperes; Resistors ; Potentiometers
14. Direct and back geared miniature punch presses suitable for mounting on assembly tables; Multislide punching and forming machine Relays of contact rating upto 7 amperes; Switches of contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Resistors; potentiometers
15. Capper / capping equipment & parts thereof; Carbonising / metallising or combination machines; Machine for blending or pressing or spraying of resistive compositions or films; Vacuum coater ; evaporator; sputtering unit ; heat aided coater for depositing various metal / metal oxide/ photo resist films; Triple roll mills / ball mills; Machine for board cropping, piercing, tagging or a combination thereof; Machine for carbon track and terminal assembly; Automatic colour coding machine with auto feeder; High precision pneumatic / hydraulic press with variable steps and variable capacity suitable for mounting on assembly tables; Printer for thick films ; Screen washer; Resistor coating machines ; Markers ; Vacublast apparatus ; Transfer systems / feed systems ; Substrate breaking machine ; Rotary table riveting machine ; Stacking machine ; Tag closing / tag insertion machine ; Grease applicator; Automatic/semi automatic Resistors ; Potentiometers ; Capacitors

assembly lines for resistors and potentiometers; Slitting / cutting machine, CNC or non CNC; Jigs and fixtures for production of resistors and potentiometers; Motion control systems; Precision Injection moulding station; Cleaning , deburring, surface finishing , polishing and vibratory finishing equipment; Microprocessor based AC resistance welding controllers  
; Microprocessor based DC high frequency resistance welding controller; Carbon track moulding systems incorporating compression moulding machines; Automatic rider block assembling machine

16. Automatic Spraying Equipment; Automatic clearing, Brushing, drilling, Short Clearing, Test Equipment for elements; Automatic mixing, dosing, resin filling equipment ; Capacitor grade roll Metalliser (Aluminium / Zinc - Aluminium) ; Non destructive capacitor (X-Ray) Testing Machines ; Embossing and taping machines; Embossed carrier tape forming machine; Ageing, Testing & Sorting or Impregnation machine; Stacking or aligning or glueing machine; Ultrasonic welding machine including plastic welder
17. Annealing Furnace ; Hydraulic Press ; Press Die ; Blackening Furnace for Mask ; Blackening Furnace for Frame; Frame & Clip(FC) Welder ; Mask& Frame (MF) Welder; 4th Pin Welder; Mask Baking Lehr; Q Check Gauge; Mask Washing and Drawing; Screen Matrix Screen Coating (SMSC )Machine System; Screen Matrix (SM) Lighthouse; Screen Coating (SC) Lighthouse; Lighthouse Lenses; Ball Mill; Aluminising Machine Pumps; FP Machine; Maskwash & Seal surface wash system; Gas Combustion Equipment for Lehr ( e.g., Burners, Flame Supervision relays etc); Mionite Parts for Jigs; Automatic Machine for pounding, Frit leak testing and Ultrasonic vibration; Automatic Loader / Unloaders ; Re-circulation Fans; Temperature Recorders; Gun Seal Machine; Gun and Bulb Loader; Bulb Unloader; Single Head Gun Sealing Machine; Drive Gear box, Bull Gears, Drive Chain, Drive Track , Drive Motor, Drive inverter power rail, Current collector trolley; Rotary vacuum pump, Diffusion Pump, Tube Adapter, Vacuum Switch .; Automatic Getter Flashing Machine including unloader and transfer; Gun washing Machine; Spot Welder; Weld checker; HV Power Supply; HV Induction Transformer; HV DC Transformer; CRT Sockets; Surge Absorbers; DC Power Supplies; Rotary Test Sets; Final Performance Testers; Raster Aging Unit; Semiautomatic Integrated Tube Component (ITC ) Machine with Camera System; Beam Scanner; Single Head Tester; Universal CRT Tester; Landing Measurement equipment; Color Analyser; Panel Surface Coating Equipment.
18. Conveyorised Microprocessor controlled wet process lines; Microprocessor controlled surface preparation machine; CNC Controlled drilling / routing Multispindle

Capacitors

CDT / Cathode Ray Tubes

PCB

Machines; Vacuum Hot & Cold / Multilayer Presses; PCB cleaning equipment; Conveyerised UV Curing Equipment; Semiautomatic / Automatic Screen Printing Machinery; Dry Film Laminators; Solder Mask Curtain Coating Machinery; Automatic Computerised Plated through Hole Copper Plating Plants; Conveyerised double sided Etching Machines; Conveyerised double sided Resist Stripping Machinery; PCB Scrubbing/ Deburring Machinery; Conveyerised double sided developer; Multi-layer Board (MLB) Desmearing Plant; Optical high speed drilling machines; Hot Air Levelling Machines; Plating Thickness Measuring Equipment; Bare Board Tester; Saw Cutter; Microscope Projectors; Graticule Lenses; Filtering Units for Chemical Solutions; Pollution Control Equipment; Automatic Optical Inspection Equipment / Inspection System; Effluent treatment modular plant for cyanide, arsenic and other heavy metals; Electroplating/Solder Plating equipment; Monitor for plated thickness or vapour deposited thickness/ Thickness Tester

19. Annular Wafering / Lap cutting /Multiblade Wafering Machine; Automatic Frequency Plating System or Automatic Vacuum Coater for frequency adjustment; Automatic Lapping Controller; Automatic Screen Printing Machine; Automatic Vacuum Coaters, Evaporator including Electron Beam Evaporation Systems / Sputtering Unit, Heat aided Coaters for depositing Various Metal Films, Metal Oxide Films and Photo Resist Films; Bevelling Equipment or Automatic Contour Generator; Blank Cleaning and Etching System; Crystal Impedance Meter; Microprocessor Controlled Auto Temperature Character Tester; Network Analyser; Silicon/ Quartz Crystals/ Wafer Lapping or Grinding or Polishing or Abrading or Edge Profiling Machine or any combination thereof; Quartz Crystal Slicing Machine; Vibration Testing Machine with Auto frequency Changes ; Laser Marking or Punching Machine; Particle Counter for Monitoring dust count in clean room; Sealing Equipment Mounted Piezo Electric Crystals
20. Rotary Kiln; Spray Dryer; X-Ray Fluorescence (XRF) Analyser ; High Static Press; Inline Grinding Machine with washing system; Air Gap Cutting Machine; Lapping and Polishing Machine; Dust level monitor/fume hood/dust precipitator; Ovens/Furnace/Heaters including forced air or inert atmospheric hydrogen or vacuum baking /sintering /cycling type Ferrites
21. Resistance meter; Puncture Tester / voltage withstand Tester; Bump tester ; Cross talk tester; Convergence setting jigs; Burn in / life tester; Corona Tester; FBT Tester; Heat Distortion tester; Vibration Tester; EHT Meter; EHT Probe; Turns counter Extra High Tension/Fly Back Transformer ; Deflection Yokes; Relays of contact rating upto 5 Amperes; Resistors ; Potentiometers
22. Helixing / groove cutting machine; Noise meter / noise analyzer; Digital multi meter ( 5 ½ digits and above); High Resistors ; Potentiometers

accuracy LCR bridges; Precision Voltage and Current sources; Precision Multi Function Calibrators; High accuracy resistance measuring apparatus; Precision dimensional measuring apparatus; General Purpose Interface Bus (GPIB)/ IEEE 488 interface cards for control of measuring instruments; Data acquisition systems for monitoring and control of physical and electrical parameters; Temperature, humidity monitoring and data logging and charting equipment; Multiplexers and switching matrices to be used with electronic measuring equipment; Computer controlled power supplies for use in testing; Hot and cold chamber for testing; Thermal shock chambers; Burn in chamber for screening of components; Temperature controlled oil bath; Partial discharge testers; Surge testing equipment including Surge generator, computer control station and discharge monitoring equipment; High and low frequency impedance analysers; Potentiometers value testing machines; Viscometers; Temperature measurement, thermocouples and profiling apparatus; Laser scribing, cutting , welding, trimming and marking equipment; Cermet value testing machine; Wiper forming machine; Wiper wire straightening machine; Automatic machine for inserting lead screws into potentiometer housing; Machine for rotation of potentiometer shaft during testing; Resistance comparator / Decade resistance standard or decade capacitance standard; Dispenser; Centrifuge; Automatic welding or coating or stamping machine; Carbon and /or metal or resistive composition / cermet track writing / coating machines; Laser trimmer/laser trimming system with handlers, tools and accessories or any combination thereof; Infra Red radiant dryers; Cap to lead welding machines; Temperature controlled ultrasonic solder baths; Solderability testing machine

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|-----|---|--------------------------------------|
| 23. | Forming machine for manufacture of formed foil  | Electrolytic Capacitors; Formed Foil |
| 24. | Machines for sealing or hot tin dipping or taping;<br>Measuring and testing equipment | Surge Absorbers                      |
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