

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION  
3, SUB-SECTION (i) DATED THE 1<sup>ST</sup> MARCH, 2007]  
10 PHALGUNA, 1928 (SAKA)

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

New Delhi, the 1<sup>st</sup> March, 2007  
10 Phalguna, 1928 (SAKA)

NOTIFICATION  
No.20/2007-CUSTOMS

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, 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. 21/2002-Customs, dated the 1<sup>st</sup> March, 2002 which was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E) of the same date, namely:-

In the said notification,-

- (A) in the proviso,-
- (i) clause (a) shall be omitted;
  - (ii) in clause (b), for the words, letters and figures “the 1<sup>st</sup> day of May, 2007”, the words, letters and figures “the 1<sup>st</sup> day of May, 2009” shall be substituted;
  - (iii) clause (c) shall be omitted;
- (B) in the Table,-
- (i) against S.No. 36A, for the entry in column (4), the entry “50%” shall be substituted;
  - (ii) against S.No. 36B, for the entry in column (4), the entry “60%” shall be substituted;
  - (iii) against S.No. 50, for the entry in column (4), the entry “7.5%” shall be substituted;
  - (iv) against S.No. 68A, for the entry in column (4), the entry “Nil” shall be substituted;
  - (v) S. Nos.75 and 75A, and the entries relating thereto shall be omitted;
  - (vi) S. No. 77B and the entries relating thereto shall be omitted;
  - (vii) S. No. 79 and the entries relating thereto shall be omitted;
  - (viii) S. No. 100 and the entries relating thereto shall be omitted;
  - (ix) S. No. 101A and the entries relating thereto shall be omitted;
  - (x) against S.No. 111, for the entry in column (3), the entry “Urea” shall be substituted;
  - (xi) against S.No. 119, for the entry in column (4), the entry “10%” shall be substituted;
  - (xii) against S.No. 123, for the entry in column (4), the entry “10%” shall be substituted;
  - (xiii) against S.No. 125, for the entry in column (4), the entry “10%” shall be substituted;
  - (xiv) against S.No. 126, for the entry in column (4), the entry “10%” shall be substituted;
  - (xv) against S.No. 127, for the entry in column (4), the entry “10%” shall be substituted;
  - (xvi) against S.No. 128, for the entry in column (4), the entry “10%” shall be substituted;

(xvii) for S.No. 132 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"132.	3704	Cinematographic films, exposed but not developed	Nil	Nil	"-

(xviii) against S.No.135, for the entry in column (4), the entry "10%" shall be substituted;

(xix) after S.No.149 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"149A.	4301 or 4302	Raw, tanned or dressed fur skins	-	Nil	"-

(xx) S. No.150A and the entries relating thereto shall be omitted;

(xxi) against S.No. 172, for the entry in column (4), the entry "10%" shall be substituted;

(xxii) against S. No.187, for the entry in column (4), the entry "3%" shall be substituted;

(xxiii) S. No.219 and the entries relating thereto shall be omitted;

(xxiv) against S. No.223, for the entry in column (4), the entry "10%" shall be substituted;

(xxv) S. Nos.231, 231A and 232, and the entries relating thereto shall be omitted;

(xxvi) S. Nos.244A and 245, and the entries relating thereto shall be omitted;

(xxvii) against S. No.260, for the entry in column (4), the entry "10%" shall be substituted;

(xxviii) against S. No.261, for the entry in column (4), the entry "10%" shall be substituted;

(xxix) S. No.272 and the entries relating thereto shall be omitted;

(xxx) S. No.277 and the entries relating thereto shall be omitted;

(xxxi) against S. No.316B, for the entry in column (5), the entry "-" shall be substituted;

(xxxii) S. No.342 and the entries relating thereto shall be omitted;

(xxxiii) against S. No.344, in column (4), for the entry relating to item (1) of column (3), the entry "10%" shall be substituted;

(xxxiv) against S. No.344A, for the entry in column (4), the entry "10%" shall be substituted;

(xxxv) against S. No.345, in column (4), for the entry relating to item (1) of column (3), the entry "10%" shall be substituted;

(xxxvi) for S.No. 346 and the entries relating thereto, the following S.Nos. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"346.	88	Gliders, or simulators of aeroplanes	Nil	-	-
346A.	88 or any other Chapter	Parts of gliders or simulators of aircrafts (excluding rubber tyres and tubes of gliders)	Nil	-	67
346B.	8802 (except 8802 60 00)	All goods	Nil	-	101

346C.	8802	Helicopters	3%	-	-
346D.	8803	Parts, of aircraft of heading 8802	Nil	-	102”;

(xxxvii) for S.No.347 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“347.	8803	Parts, of aircraft of heading 8802	3%	-	-”;

(xxxviii) for S.No. 349 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“349.	88 or any other Chapter	The following goods, namely:- (i) Satellites and payloads; (ii) Scientific and technical instruments, apparatus, equipments (including computers and computer software), accessories, parts, components, spares, tools, mockups and modules, raw materials and consumables required for launch vehicles and for satellites and payloads	Nil	Nil	69”;

(xxxix) against S.No.353, for the entry in column (2), the entry “8902, 8904 00 00, or 8905 90” shall be substituted;

(xl) after S.No.353 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“353A.	8905 10 00	All goods	Nil	-	-”;

(xli) against S. No.361, for the entry in column (4), the entry “10%” shall be substituted;

(xlii) against S. No.399, in column (4), for the entry relating to item (vi) of column (3), the entry “7.5%” shall be substituted;

(xliii) S. Nos.426B and 427, and the entries relating thereto shall be omitted;

- (xliv) S. No.438 and the entries relating thereto shall be omitted;
- (xlv) against S.No. 443, for the entry in column (4), the entry “5%” shall be substituted;
- (xlvi) S. Nos. 457, 458, 459 and 460, and the entries relating thereto shall be omitted;
- (xlvii) against S.No.460A, for the entry in column (4), the entry “5%” shall be substituted;
- (xlviii) S. Nos. 461 and 462, and the entries relating thereto shall be omitted;
- (xlix) S. Nos. 483, 484 and 485, and the entries relating thereto shall be omitted;
- (l) against S. No. 486, for the entry in column (4), the entry “2%” shall be substituted;
- (li) S. No. 488 and the entries relating thereto shall be omitted;
- (lii) against S. No. 494, for the entry in column (3), the entry “Ethylene vinyl acetate (EVA)” shall be substituted;
- (liii) S. Nos. 495, 496 and 497, and the entries relating thereto shall be omitted;
- (liv) S. No. 497B and the entries relating thereto shall be omitted;
- (lv) S. Nos. 498 and 499, and the entries relating thereto shall be omitted;
- (lvi) S. Nos. 502 and 502A, and the entries relating thereto shall be omitted;
- (lvii) S. Nos. 504, 505, 506 and 506A, and the entries relating thereto shall be omitted;
- (lviii) S. No. 507 and the entries relating thereto shall be omitted;
- (lix) S. No. 521 and the entries relating thereto shall be omitted;
- (lx) against S.No. 522, for the entry in column (4), the entry “5%” shall be substituted;
- (lxi) S. Nos. 523, 524, 525, 526, 527, 528, 529, 530, 531 and 532, and the entries relating thereto shall be omitted;
- (lxii) against S. No. 533, for the entry in column (4), the entry “5%” shall be substituted;
- (lxiii) for S.No. 534 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“534.	5401, 5402, 5404 or 5406 00 10	Polyester filament yarn	7.5%	-	-”;

- (lxiv) for S.No 535 and the entries relating thereto, the following S.Nos. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“535.	5511	All goods	10%	-	-
535A.	5501 20 00, 5503 20 00 or 5506 20 00	All goods	7.5%	-	-”;

- (lxv) S. No. 542 and the entries relating thereto shall be omitted;
- (lxvi) after S.No.546 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“547.	0508 00 10	All goods	10%	-	-
548.	1301 90 22	All goods	20%	-	-
549.	1520 00 00	All goods	20%	-	-

550.	1702	Dextrose Monohydrate	20%	-	-
551.	2309 10 00	All goods	20%	-	-
552.	28 (except 2823 00 10)	All goods	7.5%	-	-
553.	29 (except 2905 43 00, 2905 44 00 and 2933 71 00)	All goods	7.5%	-	-
554.	31	All goods	7.5%	-	-
555.	3201, 3202, 3203, 3204, 3205 00 00, 3206 (except 3206 11 and 3206 19 00) or 3207	All goods	7.5%	-	-
556.	3207 10 40	Ceramic colours	5%	-	-
557.	3403	All goods	7.5%	-	-
558.	3801, 3802, 3803 00 00, 3804, 3805, 3806, 3807, 3809 (except 3809 10 00), 3810, 3812, 3816 00 00, 3817, 3821 00 00 or 3824 (except 3824 60)	All goods	7.5%	-	-
559.	3901 to 3915 (except 3908)	All goods	7.5%	-	-
560.	Any Chapter	Parts of umbrella, including umbrella panels	5%	-	-
561.	7104	Rough synthetic gemstones	5%	-	-
562.	8424	Sprinklers and drip irrigation systems for agricultural and horticultural purposes	5%	-	-
563.	8438	All goods	5%	-	-
564.	8479 30 00	All goods	5%	-	-
565.	9108, 9110 or 9114 30 10	Watch dials and watch movements	5%	-	-”

(C) in the ANNEXURE,-

(i) Condition Nos.7, 33, 41, 41A, 42 and 50 shall be omitted;

(ii) in Condition No.69, in clause (i), the words “by Indian launch vehicles from Indian soil” shall be omitted;

(iii) after Condition No.100 and the entries relating thereto, the following Conditions shall be inserted, namely:-

Condition No.	Conditions
“101.	If, - (i) imported by an operator or on behalf of the operator, for operating scheduled air transport service or scheduled air cargo service, and such aircraft is used for operating the scheduled air transport service or the scheduled air cargo service, as the case may be; or (ii) the said aircraft is not registered or not intended to be registered in India, and brought into India for the purpose of a flight to or across India, and which is intended to be removed from India within six months from the date of entry. <b>Explanation.-</b> For the purposes of this entry, (a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operation; (b) “scheduled air transport service” means an air transport service undertaken between the same two or more places and operated according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, each flight being open to use by members of the public; and (c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, not open to use by passengers.
102.	If, - (i) imported for servicing, repair or maintenance of aircraft, which is used for operating scheduled air transport service or the scheduled air cargo service, as the case may be; or (ii) the parts are brought into India for servicing, repair or maintenance of an aircraft mentioned in clause (ii) of Condition No.101. <b>Explanation.-</b> The expressions “scheduled air transport service” and “scheduled air cargo service” shall have the meanings respectively assigned to them in Condition No.101.”

(iv) Lists 2, 2A, 14, 19, 19A, 20, 26A, 27 and 48 shall be omitted;

(v) in List 27A, after item (9), the following items shall be inserted, namely:-

“(10) Cartridges and membranes for ultra-filtration, micro-filtration, reverse osmosis, sterile filtration and viral removal

- (11) Cell cultivation devices like roller bottle systems, spinner flasks etc
- (12) Centrifuges-tubular, explosion proof, disk stack
- (13) DNA/Oligonucleotides Synthesizers and DNA Analysers
- (14) Electrophoresis system (protein and DNA; 2D)
- (15) ELISA washer
- (16) Fluorimeter
- (17) LC-MS machines
- (18) Low temperature freezers (minus 70 degree centigrade and less)
- (19) Micro-array equipment including scanners, micro-fluidics station, arrayers, bio-analysers, micro-array chips and bio-chips
- (20) Proteomic Analysers and proteomic lab Systems
- (21) Flow Cytometer/FACs
- (22) Protein Purification System
- (23) Gel Documentation System
- (24) Enzyme linked immuno SPOT (Elispot) Reader System.”.

[F.No.334/1/2007-TRU]

(S. Bajaj)

Under Secretary to the Government of India

Note: The principal notification No.21/2002-Customs, dated the 1<sup>st</sup> March, 2002 was published in the Gazette of India, Extraordinary, vide number G.S.R. 118(E), dated the 1<sup>st</sup> March, 2002 and was last amended vide notification No.9/2007-Customs, dated the 25<sup>th</sup> January, 2007 which was published vide number G.S.R.45(E), dated the 25<sup>th</sup> January, 2007.