

[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. 01/2020-Customs**

New Delhi, the 2<sup>nd</sup> February, 2020

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 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 30th 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) after S. No. 3 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"3A.	0101 21 00	Pure-bred breeding Horses	Nil	-	-";

(2) S. Nos. 5, 7, 7A, 7B, 8,9, 10, 11, 18 and the entries relating thereto shall be omitted;

(3) for S. No. 28 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"28.	0802 90 00	All goods	30%	-	-";

(4) S. Nos. 36, 38, 40, 47 and the entries relating thereto shall be omitted;

(5) against S. No. 55, for the entry in column (6), the entry "9" shall be substituted;

(6) S. No. 56 and the entries relating thereto shall be omitted;

(7) for S. No. 57 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"57.	1511 10 00	Crude Palm Oil	44%	-	-";

(8) S. No. 58, 59, 68, 69, 72, 78, 83, 88A, 89, 92, 93, 94, 95, 98, 99, 105, 108, 113, 115 and the entries relating thereto shall be omitted;

(9) against S. No. 139, in column (3), after item (ii), the following item shall be inserted, namely: -

“(iii) Very Low Sulphur Fuel Oil (VLSFO) meeting ISO 8217:2017 RMG380 Viscosity in 220-400 CST standards/Marine Fuel 0.5% (FO)”;

(10) against S. No. 147, for the entries in column (3), the following entries shall be substituted, namely: -

“All goods (excluding naptha), other than the goods mentioned in S. No. 150, 151, 153, petroleum coke falling under sub-heading 2713 11 or 2713 12”;

(11) S. Nos. 148, 149, 152 and the entries relating thereto shall be omitted;

(12) after S. No. 157 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“157A.	2713 12 10, 2713 12 90	Calcined Petroleum Coke	7.5%	-	”;

(13) S. No. 160 and the entries relating thereto shall be omitted;

(14) against S. No. 169, for the entries in column (2), the entries “28 (except 2801, 2802, 2803, 2804, 2805, 2809 20 10, 2810 00 20, 2814, 2823 00 10 and 2843)” shall be substituted;

(15) S. No. 170 and the entries relating thereto shall be omitted;

(16) against S. No. 177, for the entry in column (3), the entry “Phosphoric acid” shall be substituted;

(17) S. Nos. 205, 212, 220, 243, 244, 245, 246, 247 and the entries relating thereto shall be omitted;

(18) against S. No. 262, for the entries in column (2), the entries “3901 to 3915 (except 3904 and 3908)” shall be substituted;

(19) S. Nos. 263, 264, 266, 274, 275 and the entries relating thereto shall be omitted;

(20) after S. No. 277 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“277A.	3920 10 99	Calendared plastic sheet for use in manufacturing of Smart Card falling under heading 8523	5%	-	9”;

(21) S. Nos. 278, 286 and 287 and the entries relating thereto shall be omitted;

(22) after S. No. 293 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“293A.	48	Newsprint –  (i) in strips or rolls of width exceeding 28 cm; or (ii) in rectangular (including square) sheets with one side exceeding 28 cm	5%	-	31;

		and the other side exceeding 15 cm in the unfolded state			
293B	48	Uncoated paper of a kind used for printing newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side exceeding 2.5 micro meters (microns), weighing not less than 40 g/m <sup>2</sup> and not more than 65 g/m <sup>2</sup>	5%	-	31”;

- (23) after S. No. 296 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“296A.	4810	Lightweight coated paper weighing up to 70 g/m <sup>2</sup> , imported by actual users for printing of magazines	5%	-	9”;

- (24) after S. No. 304 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“304A.	4907 00 20	Paper Money	Nil	Nil	- ”;

- (25) S. No. 331 and the entries relating thereto shall be omitted;
- (26) against S. No. 344, in column (3), against item (ii), for the entry in column (4), the entry “0.5%” shall be substituted;
- (27) against S. No. 346, for the entry in column (4), the entry “0.5%” shall be substituted;
- (28) against S. No. 347, for the entry in column (4), the entry “0.5%” shall be substituted;
- (29) against S. No. 348, for the entry in column (4), the entry “0.5%” shall be substituted;
- (30) against S. No. 360, for the entry in column (4), the entry “0.5%” shall be substituted;
- (31) against S. No. 361, for the entry in column (4), the entry “0.5%” shall be substituted.
- (32) against S. No. 362, for the entry in column (4), the entry “7.5%” shall be substituted;
- (33) after S. No. 364 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"364A	7112	Spent catalyst or ash containing precious metals	11.85%	-	9 and 106";

(34) against S. No. 377, for the entry in column (3), the following entry shall be substituted, namely: -

"All goods other than, -

- (i) goods mentioned against serial number 377A;
- (ii) goods mentioned against serial number 377B;
- (iii) goods falling under heading 7323";

(35) S. Nos. 386, 388, 389 and the entries relating thereto shall be omitted;

(36) against S. No. 397, for the entry in column (4), the entry "7.5%" shall be substituted;

(37) S. Nos. 398, 401, 411, 412 and the entries relating thereto shall be omitted;

(38) against S. No. 415, -

- (i) in column (3), for item (b) and the entries relating thereto, the following item and entries shall be substituted, namely: -

"(b) The following goods for use in the manufacture of catalytic convertors or its parts, namely: -

- (i) Raw Substrate (ceramic)
- (ii) Washcoated Substrate (ceramic)
- (iii) Raw Substrate (metal)
- (iv) Washcoated Substrate (metal)
- (v) Stainless Steel wire cloth stripe (falling under tariff item 7314 14 10)
- (vi) Wash Coat";

- (ii) for the entries in column (4), at both the places, the entry "7.5%" shall be substituted;

(39) after S. No. 415 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"415A.	7110	Platinum or Palladium for use in the manufacture of: -  (i) all goods, including Noble Metal Compounds and Noble Metal Solutions, falling under heading 2843;  (ii) all goods falling under sub-heading 3815 12.	7.5%	-	9";

(40) S. No. 447 and the entries relating thereto shall be omitted;

(41) against S. No. 448, in column (3), in item (A), sub-item (x) shall be omitted;

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

(1)	(2)	(3)	(4)	(5)	(6)
"451A.	8419 89 10	All goods other than pressure vessels	7.5%	-	-";

- (43) S. Nos. 456, 457, 459, 465 and the entries relating thereto shall be omitted;
- (44) against S. No. 468, in column (3), for item (ii), the following item shall be substituted namely: -  
 "(ii) Fingerprint reader/scanner other than Fingerprint reader/ scanner for use in manufacturing of cellular mobile phones";
- (45) S. Nos. 474, 483, 484, 486 and the entries relating thereto shall be omitted;
- (46) after S. No. 489A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"489B.	8518	The following goods for use in the manufacturing of Microphones falling under tariff item 8518 10 00, namely: - (i) Microphone Cartridge; (ii) Microphone Holder; (iii) Microphone Grill; (iv) Microphone Body.	Nil	-	9";

- (47) against S. No. 506, for the entries in column (3), the following entries shall be substituted, namely: -  
 "(a) Parts, components and accessories for use in manufacture of broadband modem falling under tariff item 8517 62 30, other than the following items, namely: -  
 (i) populated printed circuit boards;  
 (ii) charger or power adapter  
 (b) Sub-parts for use in manufacture of items covered in (a) above";
- (48) against S.No. 507, for the entries in column (3), the following entries shall be substituted, namely: -  
 "(a) Parts, components and accessories for use in manufacture of routers falling under tariff item 8517 62 90, other than the following items, namely: -  
 (i) populated printed circuit boards;  
 (ii) charger or power adapter  
 (b) Sub-parts for use in manufacture of items covered in (a) above";
- (49) against S.No. 508, for the entries in column (3), the following entries shall be substituted, namely: -

“(a) Parts, components and accessories for use in manufacture of set top boxes for gaining access to internet falling under tariff item 8517 69 60, other than the following items, namely: -

- (i) populated printed circuit boards;
- (ii) charger or power adapter

(b) Sub-parts for use in manufacture of items covered in (a) above”;

(50) against S.No. 510, for the entries in column (3), the following entries shall be substituted, namely: -

“(a) Parts, components and accessories for use in manufacture of reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00, other than the following items, namely: -

- (i) populated printed circuit boards;
- (ii) charger or power adapter

(b) Sub-parts for use in manufacture of items covered in (a) above.”;

(51) S. No. 515 and the entries relating thereto shall be omitted;

(52) against S. No 524, in column (3), against item (2), for the entry in column (4), the entry “40%” shall be substituted with effect from the 1<sup>st</sup> day of April, 2020;

(53) against S. No 525, in column (3), -

- (a) against sub-item (a) of item (1), for the entry in column (4), the entry “15%” shall be substituted with effect from the 1<sup>st</sup> day of April, 2020;
- (b) against sub-item (b) of item (1), for the entry in column (4), the entry “25%” shall be substituted with effect from the 1<sup>st</sup> day of April, 2020;
- (c) against item (2), for the entry in column (4), the entry “40%” shall be substituted with effect from the 1<sup>st</sup> day of April, 2020;

(54) against S. No. 526A, in column (3), -

- (a) against sub-item (a) of item (1), for the entry in column (4), the entry “15%” shall be substituted with effect from the 1<sup>st</sup> day of April, 2020;
- (b) against sub-item (b) of item (1), for the entry in column (4), the entry “30%” shall be substituted with effect from the 1<sup>st</sup> day of April, 2020;

(55) against S. No. 531A, in column (3), -

- (a) against sub-item (a) of item (1), for the entry in column (4), the entry “15%” shall be substituted with effect from the 1<sup>st</sup> day of April, 2020;
- (b) against sub-item (b) of item (1), for the entry in column (4), the entry “25%” shall be substituted with effect from the 1<sup>st</sup> day of April, 2020;

(56) against S. No. 539A, for the entry in column (6), the entry “107” shall be substituted;

(57) against S. No. 603, for the entry in column (3), the following entry shall be substituted, namely: -

“Water Supply Projects

*Explanation.* – Water supply projects notified under the heading 9801 against item numbers 26 and 26A of notification No. 42/96-Customs, dated the 23<sup>rd</sup> July, 1996 [G.S.R. 294 (E), dated the 23<sup>rd</sup> July, 1996].”;

(58) against S. No. 612, in column (3), in item (d), for the entry “Willow clefts”, the entry “Willow clefts, willow”, shall be substituted.;

II. in the ANNEXURE, -

(i) Condition Nos. 1, 8, 11, 23, 37, 46 and the entries relating thereto, shall be omitted;

(ii) for Condition No. 51, the following Condition shall be substituted, namely: -

“51.	<p>(1) If the importer at the time of importation, furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Fertilizers to the effect that the goods are required for specified purpose and the said officer recommends the grant of this exemption;</p> <p>(2) The value of import of the goods covered under item (B) of column (3) of the entry against the S. No. 408 of the Table shall not exceed 10% of the value of imported goods covered under item (A) of column (3) of the said entry;</p> <p>(3) If the importer furnishes an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, to the effect that the said goods shall be used for the purposes specified above and in the event of his failure to use the goods for such purposes, he shall pay an amount equal to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation.</p>
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(iii) in Condition No. 78, -

(a) clause (ii) shall be omitted;

(b) clause (iii) shall be re-numbered as clause (ii) thereof, and in clause (ii) as so re-numbered, for the word, brackets and letter “item (c)”, the word, brackets and letter “item (b)” shall be substituted;

(iv) after Condition No. 105, the following Conditions shall be inserted, namely: -

Condition No.	Condition
“106	<p>If the importer at the time and place of clearance: -</p> <p>(i) gives an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, regarding percentage of precious metals contained in spent catalyst or Ash containing precious metal being imported and to the effect that the said goods are imported for recovery of precious metals.;</p> <p>(ii) produces a certificate from the Ministry of Environment, Forest and Climate Change before the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case</p>

	may be, permitting import of spent catalyst or Ash containing precious metal for recovery or recycling purposes.
107.	If the importer, at the time of import, produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Space certifying that the goods specified in column (3) of S. No. 539A of the Table, are required for launch vehicles, and satellites and payloads.”;

III. List 8, 9, 14, 15 and the entries relating thereto shall be omitted;

IV. in List 30, in Sr. No. E, against item number 9, for the entry, the entry “Implants for severely physically handicapped patients including bone cement” shall be substituted;

[F. No. 334/2/2020 –TRU]

(Gaurav Singh)

Deputy 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 last amended *vide* notification No. 37/2019-Customs, dated the 30<sup>th</sup> December, 2019, published *vide* number G.S.R.965(E), dated the 30<sup>th</sup> December, 2019.