

[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. 15/2022-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), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes further amendments in the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below to the extent specified in the corresponding entry in column (3) of the said Table, namely: -

Sl. No.	Notification number and Date	Amendments			
(1)	(2)	(3)			
1.	Notification No. 25/2002-Customs, dated the 1 <sup>st</sup> March, 2002, <i>vide</i> number G.S.R. 122(E), dated the 1 <sup>st</sup> March, 2002.	In the said notification, in the opening paragraph, after the proviso, the following proviso shall be inserted, namely: -  "Provided further that nothing contained in this notification shall apply after 31 <sup>st</sup> March, 2024."			
2.	Notification No. 24/2005-Customs, dated the 1 <sup>st</sup> March, 2005, <i>vide</i> number G.S.R. 122(E), dated the 1 <sup>st</sup> March, 2005.	In the said notification, in the TABLE, -  (i) against Sr. No. 13S, in column (3), after item (j), the following item shall be inserted with effect from the 1 <sup>st</sup> day of April, 2022, namely: -  “(k) Wrist wearable devices (commonly known as smart watches)”;  (ii) for Sr. No. 23 and the entries relating thereto, the following Sr. No. and entries shall be substituted with effect from the 1 <sup>st</sup> day of April, 2022, namely: -  <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 5px;">“23.</td> <td style="padding: 5px;">8541 (except 8541 42 00 or 8541 43 00)</td> <td style="padding: 5px;">All goods other than Photovoltaic cells whether or not assembled in modules or made up into panels.”;</td> </tr> </table> (iii) after Sr. No. 38, the following Sr. No. and entries shall be inserted with effect from the 1 <sup>st</sup> day of April, 2022, namely :-	“23.	8541 (except 8541 42 00 or 8541 43 00)	All goods other than Photovoltaic cells whether or not assembled in modules or made up into panels.”;
“23.	8541 (except 8541 42 00 or 8541 43 00)	All goods other than Photovoltaic cells whether or not assembled in modules or made up into panels.”;			

		<table border="1"> <tr> <td>“38A.</td> <td>8541 42 00 or 8541 43 00</td> <td>All goods for use solely and exclusively with goods covered under S. Nos. 1 to 38.”.</td> </tr> </table>	“38A.	8541 42 00 or 8541 43 00	All goods for use solely and exclusively with goods covered under S. Nos. 1 to 38.”.			
“38A.	8541 42 00 or 8541 43 00	All goods for use solely and exclusively with goods covered under S. Nos. 1 to 38.”.						
3.	Notification No. 25/2005 -Customs, dated the 1 <sup>st</sup> March, 2005, <i>vide</i> number G.S.R. 123(E), dated the 1 <sup>st</sup> March, 2005.	<p>In the said notification, in the TABLE, -</p> <p>(i) against S. No. 9, for the entry in column (3), the entry "Line telephone handsets" shall be substituted;</p> <p>(ii) for S. No. 28 and the entries relating thereto, the following S. No. and entries shall be substituted, namely :-</p> <table border="1"> <tr> <td>“28.</td> <td>8544 42, 8544 49</td> <td>Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications other than USB cables for cellular mobile phones.”;</td> </tr> </table> <p>(iii) against S. No. 28, in column (3), for the words “mobile phones”, the words “mobile phones or wrist wearable devices (commonly known as smart watches)” shall be substituted with effect from the 1<sup>st</sup> day of April, 2022.</p> <p>(iv) after S. No. 32, the following S. No. and entries shall be inserted with effect from the 1<sup>st</sup> day of April, 2022, namely :-</p> <table border="1"> <tr> <td>“32A</td> <td>8541 42 00 or 8541 43 00</td> <td>All goods for use solely and exclusively with goods covered under S. Nos. 1 to 32.”.</td> </tr> </table>	“28.	8544 42, 8544 49	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications other than USB cables for cellular mobile phones.”;	“32A	8541 42 00 or 8541 43 00	All goods for use solely and exclusively with goods covered under S. Nos. 1 to 32.”.
“28.	8544 42, 8544 49	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications other than USB cables for cellular mobile phones.”;						
“32A	8541 42 00 or 8541 43 00	All goods for use solely and exclusively with goods covered under S. Nos. 1 to 32.”.						
4.	Notification No. 57/2017-Customs, dated the 30 <sup>th</sup> June, 2017 <i>vide</i> number G.S.R. 798(E), dated the 30 <sup>th</sup> June, 2017.	<p>In the said notification, in the TABLE, -</p> <p>(i) against S. No. 5, in column (3), for item (a), the following item shall be substituted with effect from the 1<sup>st</sup> day of April, 2022, namely: -</p> <p>“(a) All goods other than the parts of cellular mobile phones or wrist wearable devices (commonly known as smart watches)”;</p> <p>(ii) against S. No. 6B, in column (3), the proviso shall be omitted;</p> <p>(iii) after S. No. 13A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -</p> <table border="1"> <tr> <td>“13B.</td> <td></td> <td>The following goods for use in manufacture of a transformer of a charger/adaptor:-</td> <td>5%</td> <td>1”;</td> </tr> </table>	“13B.		The following goods for use in manufacture of a transformer of a charger/adaptor:-	5%	1”;	
“13B.		The following goods for use in manufacture of a transformer of a charger/adaptor:-	5%	1”;				

				3208 90 49	(a) Varnish					
				3919 90 90	(b) Insulation tape					
				8504 90 10	(c) Ferrite core					
				8544 11 10	(d) Copper wires enameled					
				8544 49 99	(e) Triple insulated winding wire					
				<b>Provided</b> that nothing in this S. No. shall have effect after the 31 <sup>st</sup> March, 2024.						
				(iv) against S. No. 18, in column (2), for the entries, the entries “8518 (except 8518 21, 8518 22, 8518 29, 8518 30 and 8518 90 00)” shall be substituted.						
5.	Notification No. 8/2020-Customs, dated 2 <sup>nd</sup> February, 2020 <i>vide</i> number G.S.R. 68(E), dated 2 <sup>nd</sup> February, 2020.	In the said notification, in the TABLE, -								
		(i) after Sl. No. 1 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -								
		<table border="1"> <tr> <td>“1A.</td> <td>Surgical needles falling under tariff item 9018 32 10 for use in manufacture of surgical sutures falling under tariff item 3006 10 10.”.</td> </tr> </table>						“1A.	Surgical needles falling under tariff item 9018 32 10 for use in manufacture of surgical sutures falling under tariff item 3006 10 10.”.	
“1A.	Surgical needles falling under tariff item 9018 32 10 for use in manufacture of surgical sutures falling under tariff item 3006 10 10.”.									

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

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

(Nitish Karnatak)  
Under Secretary to Government of India

**Note:**

1. The principal notification No. **25/2002**-Customs, dated the 1st March, 2002 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), vide number G.S.R.122(E), dated the 1st March, 2002 and was last amended by notification No. 57/2021- Customs, dated the 29th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 906(E), dated the 29th December, 2021.
2. The principal notification No. **24/2005**-Customs, dated the 1st March, 2005 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), *vide* number G.S.R.122(E), dated the 1st March, 2005 and was last amended by notification No. 57/2021- Customs, dated the

29th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 906(E), dated the 29th December, 2021.

3. The principal notification No. **25/2005**-Customs, dated the 1st March, 2005 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), *vide* number G.S.R.123(E), dated the 1st March, 2005 and was last amended by notification No. 57/2021- Customs, dated the 29th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 906(E), dated the 29th December, 2021.
4. The principal notification No.**57/2017**-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 798(E), dated the 30th June, 2017 and was last amended by notification No. 57/2021- Customs, dated the 29th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 906(E), dated the 29th December, 2021.
5. The principal notification No.**8/2020**-Customs, dated the 2nd February, 2020 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 68(E), dated the 2nd February, 2020 and was last amended by notification No. 22/2021- Customs, dated the 31st March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 237(E), dated the 31st March, 2021.