

***UNION BUDGET 2022 - INDIRECT TAX PROPOSED
AMENDMENTS***



TABLE OF CONTENT	
PARTICULARS	PAGE NO.
BACKGROUND	3
KEY HIGHLIGHTS	4-8
PROPOSED AMENDMENTS UNDER THE CENTRAL GOODS AND SERVICES TAX ACT, 2017	9-12
AMENDMENTS UNDER THE CUSTOMS ACT, 1962	13-15
AMENDMENTS UNDER THE IGCR RULES, 2017	16
ANTI-DUMPING DUTY (ADD)/ COUNTERVAILING DUTY (CVD)/ SAFEGUARD MEASURES	17
DUTY CONCESSIONS ON SPECIFIED ITEMS WHEN IMPORTED BY BONAFIDE EXPORTERS	18
AMENDMENTS IN THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975 <ul style="list-style-type: none"> ▪ TARIFF RATE CHANGES FOR BASIC CUSTOMS DUTY [TO BE EFFECTIVE FROM 02.02.2022, UNLESS OTHERWISE SPECIFIED] - CLAUSE [97 (A)] OF THE FINANCE BILL, 2022 ▪ TARIFF RATE CHANGES FOR BASIC CUSTOMS DUTY (WITHOUT ANY CHANGE IN THE EFFECTIVE RATES OF BASIC CUSTOMS DUTY) (TO BE EFFECTIVE FROM 01.05.2022, UNLESS OTHERWISE SPECIFIED) - CLAUSE 97(B) OF THE FINANCE BILL, 2022 ▪ TARIFF RATE CHANGES (WITH CHANGE IN THE EFFECTIVE RATES OF BASIC CUSTOMS DUTY W.E.F. 02.02.2022, UNLESS OTHERWISE SPECIFIED) [CLAUSE [97(B)] OF THE FINANCE BILL, 2022, AND RELEVANT NOTIFICATIONS 	19-72
PRUNING AND REVIEW OF CUSTOM DUTY CONCESSIONS/EXEMPTIONS [REVIEW OF CONCESSIONAL RATES OF BCD PRESCRIBED TO CAPITAL GOODS AND PROJECT IMPORTS VIDE NOTIFICATION NO. 50/2017 – CUSTOMS DATED 30.6.2017]	73-77
REVIEW OF CONCESSIONAL RATES OF BCD PRESCRIBED IN NOTIFICATION NO. 50/2017 – CUSTOMS DATED 30.06.2017:	78-83
PROPOSALS INVOLVING CHANGES IN EFFECTIVE BASIC CUSTOMSDUTY RATES IN RESPECT OF PHASED MANUFACTURING PROGRAM [PMP] WITH RESPECT TO SPECIFIC ELECTRONIC GOODS	84-86
OTHER PROPOSALS INVOLVING CHANGES IN BASIC CUSTOMS DUTY RATES/ HEALTH CESS IN RESPECTIVE NOTIFICATIONS [WITH EFFECT FROM 2.2.2022, UNLESS SPECIFIED OTHERWISE]	87-89
REVIEW OF LEVY OF SOCIAL WELFARE SURCHARGE [SWS] ON VARIOUS ITEMS BY AMENDING NOTIFICATION NO. 11/2018- CUSTOMS DATED 02.02.2018	90

BACKGROUND

On February 01, 2022, the Hon'ble Finance Minister Nirmala Sitharaman of India presented the Union Budget 2022 (second continuous digital Union Budget). This Budget seeks to lay the foundation and give a blueprint to steer the economy over the Amrit Kaal of the next 25 years – from India at 75 to India at 100. It continues to build on the vision drawn in the Budget of 2021-22. Its fundamental tenets, which included transparency of financial statement and fiscal position, reflect the government's intent, strengths, and challenges.

In the present document, we have endeavored to discuss the Indirect Tax proposed amendments (i.e., with regard to the GST and Customs law). We are dearly aware that Goods and Services Tax (GST) has been a landmark reform of Independent India showcasing the spirit of Cooperative Federalism. The Hon'ble Finance Minister during her speech mentioned that while aspirations were high, there were huge challenges too. These challenges were overcome deftly and painstakingly under the guidance and oversight of the GST Council.

The Hon'ble Finance Minister acknowledged that there are still some challenges remaining and the Government aspire to meet them in the coming year. The right balance between facilitation and enforcement has engendered significantly better compliance. GST revenues are buoyant despite the pandemic. Taxpayers deserve applause for this growth. Not only did they adapt to the changes but enthusiastically contributed to the cause by paying taxes. The Finance Minister, while thanking the taxpayers announced that the gross GST collections for the month of January 2022 was valued at INR 1,40,986 crore, which is the highest since the institution of GST. It can be proudly said that even though there was a contraction in our economy in the previous financial year due to the global pandemic COVID-19, the revenue this year has raised under the GST regime.

KEY HIGHLIGHTS

Before, we discuss the Indirect Proposed Amendments, it is important to have a glance on key highlights of the Union Budget, which are as follows:

- India's economic growth in the current year is estimated to be 9.2 per cent, highest amongst all large economies;
- Capital expenditure is once again stepped up sharply by 35.4 per cent, i.e., from Rs 5.54 lakh crore in the current year to Rs 7.50 lakh crore in 2022-23;
- The goal is complementing the macro-economic level growth focus with a micro-economic level all-inclusive welfare focus, promoting digital economy & fintech, technology enabled development, energy transition, and climate action, and Relying on virtuous cycle starting from private investment with public capital investment helping to crowd-in private investment;
- The Productivity Linked Incentive in 14 sectors for achieving the vision of AtmaNirbhar Bharat has received excellent response, with potential to create 60 lakh new jobs, and an additional production of 30 lakh crore during next 5 years.

The Budget is proposed by laying the following priorities, i.e., (i) PM GatiShakti; (ii) Inclusive Development; (iii) Productivity Enhancement and Investment, Sunrise Opportunities, Energy Transition and Climate Action; and (iv) Financing of Investments.

(A) PM GatiShakti

PM GatiShakti is a transformative approach for economic growth and sustainable development. The approach is driven by seven engines, namely, Roads, Railways, Airports, Ports, Mass Transport, Waterways, and Logistics Infrastructure. All seven engines will pull forward the economy in unison. Proposals under this have been summarized as under:

- PM GatiShakti Master Plan for expressways will be formulated in 2022-23 to facilitate faster movement of people and goods;
- National highway network to be expanded by 25,000 kms during Financial Year 2022-23. INR 20,000 crore will be mobilized through innovative ways of financing to complement the public resources;
- 2,000 km of rail network to be brought under indigenous technology Kavach for safety and capacity augmentation;
- 400 new generation Vande Bharat trains to be developed manufactured in next 3 years;
- 100 PM GatiShakti Cargo Terminals for multimodal logistics facilities will be developed during the next three years;
- Contracts for implementation of Multimodal Logistics Parks at four locations through PPP mode will be awarded in 2022-23;
- Railways will develop new products and efficient logistics services for small farmers and Small and Medium Enterprises;
- One Station-One Product concept will be popularized to help local businesses & supply chains;
- The data exchange among all mode operators will be brought on Unified Logistics Interface Platform (ULIP), designed for Application Programming Interface (API).

(B) Inclusive Development

- Government to pay Rs 2.37 lakh crore towards procurement of wheat and paddy under the MSP operations;
- Chemical-free Natural Farming will be promoted throughout the country, with a focus on farmers' lands in 5 km wide corridors along river Ganga, at the first stage 2023 has been announced as the International Year of Millets;
- A rationalized and comprehensive scheme to increase domestic production of oilseeds will be implemented in order to reduce dependence on import of oilseeds;
- Use of 'Kisan Drones' will be promoted for crop assessment, digitization of land records, spraying of insecticides, and nutrients;
- A fund with blended capital, raised under the co-investment model, will be facilitated through NABARD. This is to finance startups for agriculture & rural enterprise, relevant for farm produce value chain;
- Implementation of the Ken-Betwa Link Project, at an estimated cost of 44,605 crores will be taken up;
- Draft DPRs of five river links, namely Damanganga-Pinjal, Par-Tapi- Narmada, Godavari-Krishna, Krishna-Pennar and Pennar-Cauvery have been finalized. The Centre will provide support for implementation once a consensus is reached among the beneficiary states;
- Emergency Credit Line Guarantee Scheme (ECLGS) has provided much-needed additional credit to more than 130 lakh MSMEs. Considering these aspects, the ECLGS will be extended up to March 2023 and its guarantee cover will be expanded by 50,000 crores to total cover of 5 lakh crore;
- Digital Ecosystem for Skilling and Livelihood – the DESH-Stack e-portal will be launched;
- Startups will be promoted to facilitate 'Drone Shakti' through varied applications and for Drone-As-A-Service (DrAAS);
- 'One class-one TV channel' Programme of PM eVIDYA will be expanded from 12 to 200 TV channels. This will enable all states to provide supplementary education in regional languages for class 1 to 12.
- A Digital University will be established to provide access to students across the country for world-class quality universal education with personalized learning experience at their doorsteps;
- An open platform, for the National Digital Health Ecosystem will be rolled out. It will consist of digital registries of health providers and health facilities, unique health identity, consent framework, and universal access to health facilities;
- For mental health counselling, a National Tele Mental Health Program will be launched;
- Recognizing the importance of 'Nari Shakti', 3 schemes were launched to provide integrated development for women and children. 2 lakh Anganwadis will be upgraded for improving child health under this scheme;
- Allocation of 60,000 crore has been made with an aim to cover 3.8 crore households in 2022-23;
- In 2022-23 80 lakh houses will be completed for the identified eligible beneficiaries of PM Awas Yojana, both rural and urban. 48,000 crore has been allocated for this purpose;

- It has proposed to set up 75 Digital Banking Units (DBUs) in 75 districts of the country by Scheduled Commercial Banks.

(C) Productivity Enhancement and Investment, Sunrise Opportunities, Energy Transition and Climate Action

Productivity Enhancement & Investment

- In recent years, over 25,000 compliances were reduced and 1486 Union laws were repealed;
- Next phase of ease of doing business, ease of living to be launched;
- The issuance of e-Passports using embedded chip and futuristic technology will be rolled out in 2022-23 to enhance convenience for the citizens in their overseas travel;
- By the time of India @ 100, nearly half our population is likely to be living in urban areas;
- A high-level committee of reputed urban planners, urban economists and institutions will be formed to make recommendations on urban sector policies, capacity building, planning, implementation and governance;
- Government to promote a shift to use of public transport in urban areas;
- Battery swapping policy will be brought out and inter-operability standards will be formulated;
- Private sector will be encouraged to create sustainable and innovative business models for battery and energy as a service, improving the efficiency in the EV ecosystem;
- The need to enhance and effectuate the resolution process, amendments have been made under the Insolvency and Bankruptcy Code. Speeding of voluntary winding up of the companies and facilitation of cross-border insolvency resolution process has been extended;
- A completely paperless, e-bill system will be launched by ministries for procurement;
- Required spectrum auctions will be conducted in 2022 to facilitate rollout of 5G mobile services within 2022-23 by private telecom providers;
- A scheme for design-led manufacturing will be launched to build a strong ecosystem for 5G as part of the Production Linked Incentive Scheme;
- To enable affordable broadband and mobile service proliferation in rural and remote areas, five per cent of annual collections under the Universal Service Obligation Fund will be allocated. This will promote R&D and commercialization of technologies and solutions;
- The contracts for laying optical fibre in all villages, including remote areas, will be awarded under the Bharatnet project through PPP in 2022-23. Completion is expected in 2025;
- The Special Economic Zones Act will be replaced with a new legislation that will enable the states to become partners in 'Development of Enterprise and Service Hubs'. This will cover all large existing and new industrial enclaves to optimally utilize available infrastructure and enhance competitiveness of exports;
- Government is committed to reducing imports and promoting AtmaNirbharta in equipment for the Armed Forces. 68 per cent of the capital procurement budget will be earmarked for domestic industry in 2022-23, up from 58 per cent in 2021-22;
- Defence R&D will be opened up for industry, startups and academia with 25 per cent of defence R&D budget earmarked;

- Private industry will be encouraged to take up design and development of military platforms and equipment in collaboration with DRDO and other organizations through SPV model;
- An independent nodal umbrella body will be set up for meeting wide ranging testing and certification requirements.

Sunrise Opportunities

- Artificial Intelligence, Geospatial Systems and Drones, Semiconductor and its ecosystem, Space Economy, Genomics and Pharmaceuticals, Green Energy, and Clean Mobility Systems have immense potential to assist sustainable development at scale and modernize the country;
- They provide employment opportunities for youth, and make Indian industry more efficient and competitive;
- Supportive policies, light-touch regulations, facilitative actions to build domestic capacities, and promotion of research & development will guide the government's approach;
- For R&D in these sunrise opportunities, in addition to efforts of collaboration among academia, industry and public institutions, government contribution will be provided.

Energy Transition and Climate Action

- The risks of climate change are the strongest negative externalities that affect India and other countries;
- Low carbon development strategy as enunciated in the 'panchamrit' opens up employment opportunity;
- 19,500 crores for Production Linked Incentive for manufacture of high efficiency modules, with priority to fully integrated manufacturing units from polysilicon to solar PV modules;
- 4 pilot projects for coal gasification and conversion of coal into chemicals required for the industry will be set-up to evolve technical and financial viability;
- Financial support will be provided to farmers to take up agro-forestry

(D) *Financing of Investments*

- Capital investment also helps in creating employment opportunities, inducing enhanced demand for manufactured inputs from large industries and MSMEs, services from professionals, and help farmers through better agri-infrastructure;
- The virtuous cycle of investment requires public investment to crowd-in private investment;
- Sovereign green bonds will be part of government's borrowing Programme in Financial Year 2022-23. The proceeds will be deployed in public sector projects which help in reducing the carbon intensity of the economy;
- A fund with blended capital raised under co-investment model facilitated through NABARD to finance startups in agriculture & rural enterprises for farm produce value chain;
- For financing the infrastructure needs, the stepping-up of public investment will need to be complemented by private capital at a significant scale;

- It has been proposed to introduce Digital Rupee, using blockchain and other technologies, to be issued by the Reserve Bank of India starting 2022-23;
- INR 1 lakh crore financial assistance to states to be provided in 2022-23 to catalyze investments;
- The total expenditure in 2022-23 is estimated at 39.45 lakh crore, while the total receipts other than borrowings are estimated at 22.84 lakh crore.

PROPOSED AMENDMENTS UNDER THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

<i>S. No.</i>	<i>Clause of the Finance Bill</i>	<i>Relevant Section of Central Goods and Services Tax Act, 2017 (CGST Act)</i>	<i>Amendment</i>
<p>Amendments carried out in the Finance Bill, 2022 vis-à-vis GST shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p>			
1.	99	Section 16	<p>Input Tax Credit in respect of inward supply to be availed only if such credit has not been restricted in details communicated to the recipient (i.e., the person availing ITC) in terms of Section 38 of CGST Act. Requisite amendments have been proposed under Section 38 of the CGST Act.</p> <p>Reference of Section 43A of the CGST Act is proposed to be omitted.</p> <p>Time limit has been extended for availing Input Tax Credit by a registered person in respect of an invoice or debit note pertaining to a financial year. Now, such credit may be availed up to 30th day of November (earlier 20th October) of next financial year or filing of annual return, whichever is earlier.</p>
2.	100	Section 29	<p>It has been proposed that registration of a person shall be cancelled, where-</p> <p>(i) return for the financial year has not been furnished beyond three months from the due date to file such return by a composite tax payer;</p> <p>(ii) returns have not been furnished for prescribed number of continuous tax periods in any other case.</p>
3.	101	Section 34	<p>In view of the amendment proposed under Section 16(4), the time limit for issuance of credit note has been extended up to 30th day of November of next financial year or filing of annual return, whichever is earlier.</p>
4.	102	Section 37	<p>The provisions are being amended so as to-</p>

			<p>(i) provide for prescribed conditions and restrictions for furnishing the details of outward supply and for communication of the details of such outward supplies to concerned recipients;</p> <p>(ii) do away with two-way communication process in return filing;</p> <p>(iii) provide for an extended time upto thirtieth day of November of the following financial year for rectification of errors in respect of details of outward supplies furnished under sub-section (1);</p> <p>(iv) provide for tax period-wise sequential filing of details of outward supplies under sub-section (1).</p>
5.	103	Section 38	<p>The proposed amendment provides conditions / restrictions for communication of details of inward supplies and eligibility, or otherwise, of input tax credit to recipient, by way of an auto generated statement. Consequently, two way communication process in return filing is not required.</p>
6.	104	Section 39	<p>The provisions are being amended so as to-</p> <p>(i) Due date to file monthly return by a non-resident taxable person as 13th day of the next month (earlier 20th day of the next month);</p> <p>(ii) Tax payments on self-assessment basis or of prescribed amount, for those filing quarterly returns;</p> <p>(iii) Extended time period up to 30th day of November of the next financial year, for making rectifications in returns filed under Section 39;</p> <p>(iv) Furnishing details of outward supplies for a tax period, as a condition for furnishing return under Section 39 for the said tax period. Government may allow, a registered person or class of registered person, to file return, even if such return for one or more previous tax periods or statement of outward supplies for such tax period, has not been filed.</p>
7.	105	Section 41	<p>The provisions are being substituted so as to do away with the concept of “claim” of eligible input tax credit on a “provisional” basis. The substituted provisions provide for availment of self-assessed</p>

			input tax credit subject to such conditions and restrictions as may be prescribed.
8.	106	N/A	Sections 42, 43 and 43A of the CGST Act are being omitted so as to do away with two-way communication process in return filing.
9.	107	Section 47	The proposed amendment provides applicability of late fee for delayed filing of return under Section 52 (i.e., TCS return). Further, reference to Section 38 is being removed consequent to the amendment in Section 38 of the CGST Act.
10.	108	Section 48	Consequent to the amendment in Section 38 of the CGST Act, sub-section (2) of Section 48 of the CGST Act is being amended so as to remove reference to Section 38 therefrom.
11.	109	Section 49	The provisions are being amended so as to- (i) Prescribe restrictions for utilizing the amount available in electronic credit ledger (ii) Allow transfer of amount from electronic cash ledger of a register person to the electronic cash ledger of a distinct person; subject to the condition that said registered person does not have any unpaid liability in its electronic liability register. (iii) Prescribe maximum proportion of output tax liability that can be discharged through credit ledger.
12.	110	Section 50	Section 50(3) has been substituted retrospectively from July 01, 2017 to provide for the levy of interest on input tax credit wrongly availed and utilized. Now, interest shall be levied where input tax credit wrongly availed and utilized. No interest should be levied where input tax credit is wrongly availed, but remaining unutilized. Rate of interest notified as 18 per cent.
13.	111	Section 52	Timelines are extended up to 30 th day of November of next financial year for rectification of errors in returns filed under Section 52 (TCS Returns).

14.	112	Section 54	<p>The provisions are being amended so as to-</p> <p>(i) explicitly provide that refund claim of any balance in the electronic cash ledger shall be made in such form and manner as may be prescribed;</p> <p>(ii) provide the time limit for claiming refund of tax paid on inward supplies of goods or services or both under Section 55 as two years from the last day of the quarter in which the said supply was received;</p> <p>(iii) extend the scope of withholding of or recovery from refunds in respect of all types of refund;</p> <p>(iv) provide clarity regarding the relevant date for filing refund claim in respect of supplies made to a Special Economic Zone developer or a Special Economic Zone unit by way of insertion of a new sub-clause (ba) in clause (2) of Explanation thereto.</p>
15.	113	Section 168	Reference to Section 38 is being removed in view of the amendment in Section 38 of the CGST Act

AMENDMENTS UNDER THE CUSTOMS ACT, 1962

S. No.	Clause of Finance e Bill	Relevant Section	Amendment
1.	85	Section 2 (34)	<p>It defines "proper officer", in relation to any functions to be performed under this Act, means the officer of customs who is assigned those functions by the Board or the Principal Commissioner of Customs or Commissioner of Customs.</p> <p>Now, this section is being modified by giving reference of Section 5 of the Customs Act. Consequential changes have also been proposed under Section 5.</p> <p>This amendment has been proposed in order to correct the infirmity observed by the Courts in recent judgments that the Act required explicit provision conferring powers for assignment of function to officers of Customs as "proper officers" for the purposes of the Act, besides the definition clause (34) in Section 2 of the Customs Act.</p>
2.	86	Section 3	<p>This Section is being amended to specifically include the officers of DRI, Audit and Preventive formation in the class of Officers. This amendment has been made to remove any ambiguity as regards the class of officers of Customs.</p>
3.	87	Section 5	<p>New-sub-sections (1A) and (1B) have been proposed to be inserted in section 5 of the Act to explicitly provide power of assignment of function to officers of customs by the Board or as the case may be by the Principal Commissioner of Customs or Commissioner of Customs.</p> <p>Sub-section (4) to Section 5 is being inserted to delineate the criteria which the Board may adopt while imposing limitations or conditions under sub-section (1) or while assigning functions under sub-section (1A) to the officer of Customs.</p> <p><i>For instance, one of the limitations/ conditions that the Board currently imposes on "officers of Customs" is that they are required to operate within a specified territorial jurisdiction. However, with the</i></p>

			<p><i>launch of faceless assessments and other trade facilitation initiatives wherein, for instance, a need is felt for the development of industry-specific expertise in assessments the Board may need to confine jurisdiction to certain goods or class of goods.</i></p> <p>Sub-section (5) to Section 5 is being inserted to ensure that wherever necessary, for the proper management of work, two or more officers of customs, can concurrently exercise powers and functions (for example in the case of faceless assessment)</p>
4.	88	Section 14	<p>Section 14 is being amended to include provisions for rules enabling the Board to specify the additional obligations of the importer in respect of a class of imported goods whose value is not being declared correctly, the criteria of selection of such goods, and the checks in respect of such goods.</p> <p>This amendment is a measure to address the issue of undervaluation in imports.</p>
5.	89	Section 28E	<p>Section 28E is being amended to omit the Explanation under clause (c) and omit clause (h).</p>
6.	90	Section 28H	<p>Section 28H is being amended to make provisions for prescribing appropriate fees by Board relating to application for advance Ruling. Consequently, the sub-section (3) is being omitted.</p> <p>Flexibility has also been given to the applicant to withdraw his application at any time before a ruling is pronounced (earlier it was 30 days from the date of the application).</p>
7.	92	Section 28J	<p>It has been proposed that advance ruling is now valid for a period of three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.</p> <p>A proviso is also being inserted to provide that the advance rulings in force on the date on which the Finance Bill, 2022 receives assent of the President, the said period of three years shall be reckoned from the date on which the Finance Bill receives assent of the President.</p>

8.	93	Section 110AA (newly inserted)	Section 110AA is being inserted with a view to affirm the principle that, wherever, an original function duly exercised by an officer of competent jurisdiction, is the subject matter of a subsequent inquiry, investigation, audit or any other specified purpose by any other officer of customs, then, notwithstanding, such inquiry, investigation, audit or any other purpose, the officer, who originally exercised such jurisdiction shall have the sole authority to exercise jurisdiction for further action like reassessment, adjudications, etc. consequent to the completion of such inquiry, investigation, audit or any other purpose.
9.	94	Section 135AA(newly inserted)	Section 135AA is being inserted to protect the import and export data submitted to Customs by importers or exporters in their declarations by making the publishing of such information unless provided by the law, as an offence under Customs Act.
10.	95	Section 137	Reference of newly inserted Section 135AA has been given.
11.	96		This clause seeks to give validation to any action taken or functions performed before the date of commencement of the Finance Act, 2022, under certain Chapters of the Customs Act by any officer of Customs, as specified in Section 3 of the Customs Act, as amended, where such action was in pursuance of their appointment and assigning of functions by the Central government or the Board under the Customs Act.

AMENDMENT UNDER THE IGCR RULES, 2017

Customs (Import of goods at concessional rate of duty) Rules, 2017 are being amended to provide the following facilities:

- To introduce end to end automation in the entire process. Requirement of submitting all the necessary details electronically, through a common portal, is being brought out in the Rules itself.
- Standardizing and notifying the various forms in which details are to be submitted electronically.
- Leveraging the advantage of such submissions electronically, the need for any transaction based permissions and intimations are all being done away with.
- Consequently, the procedure to claim the notification benefit is being simplified and automated.
- For effective monitoring of the use of goods for the intended purposes, a Monthly Statement is being proposed which is to be submitted by the importer on the Common Portal.
- An option for voluntary payment of the necessary duties and interest, through the Common Portal is being provided to the importer.

ANTI-DUMPING DUTY (ADD)/ COUNTERVAILING DUTY (CVD)/ SAFEGUARD MEASURES

Anti-Dumping duty is being permanently revoked, on imports of the following

- Straight Length Bars and Rods of alloy-steel, originating in or exported from People's Republic of China, imposed vide Notification No. 54/2018-Cus (ADD) dated 18.10.2018;
- High Speed Steel of Non-Cobalt Grade, originating in or exported from Brazil, People's Republic of China and Germany, imposed vide Notification No. 38/2019-Cus (ADD) dated 25.09.2019;
- Flat rolled product of steel, plated or coated with alloy of Aluminum or Zinc, originating in or exported from People's Republic of China, Vietnam and Korea RP, imposed vide Notification No. 16/2020-Cus (ADD) dated 23.06.2020

Countervailing duty is being permanently revoked on imports of Certain Hot Rolled and Cold Rolled Stainless Steel Flat Products, originating in or exported from People's Republic of China, imposed vide Notification No. 1/2017-Cus (CVD) dated 07.09.2017.

DUTY CONCESSIONS ON SPECIFIED ITEMS WHEN IMPORTED BY BONAFIDE EXPORTERS

A scheme for duty-free imports for the purpose of use in goods meant for export, based on end-use monitoring is being introduced for bonafide exporters subject to the requirement of exporting value added products manufactured using inputs imported under these exemptions, within a period of six months. Importer shall be required to follow the procedure under the Import of Goods at Concessional Rate (IGCR) Rules, 2017.

The following changes are being made to operationalize the scheme as detailed under:

- (i) Conditions required for availing exemptions *vide* S. No. 257 are being amended.
- (ii) S. No. 257A is being inserted to provide for conditional exemptions for import of specified items like decorative papers, motifs, back of photo frames, etc. to be used in manufacture of handicraft products meant for exports.
- (iii) S. No. 257B is being inserted to provide for conditional exemptions for import of specified items like fasteners, inlay cards, lining and inter-lining materials, wet blue chrome tanned leather, etc. to be used in manufacture of *textile or leather garments* meant for exports.
- (iv) S. No. 257C is being inserted to provide for conditional exemptions for import of specified items like buckles, buttons, locks etc. to be used in manufacture of *leather or synthetic footwears, or other leather products* meant for exports.
- (v) S. No. 288, having been subsumed under new S. No. 257B, is being omitted.

AMENDMENTS IN THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975				
S. No.	Chapter, heading, sub-heading, or tariff item	Commodity	From (%)	To (%)
TARIFF RATE CHANGES FOR BASIC CUSTOMS DUTY [TO BE EFFECTIVE FROM 02.02.2022, UNLESS OTHERWISE SPECIFIED] - CLAUSE [97 (A)] OF THE FINANCE BILL, 2022				
EDIBLE OILS				
1.	1516 30 00	Microbial fats and oils and their fractions	30	100
MSME SECTOR				
2.	6601	Umbrellas	10	20
GEMS AND JEWELLERY SECTOR				
3.	7117	Imitation Jewellery	20	20 or Rs. 400/kg., whichever is higher
ELECTRICAL AND ELECTRONIC ITEMS				
4.	8518 21, 8518 22, 8518 29	Single or multiple loudspeakers, whether or not mounted in their enclosures <i>Note: Effective BCD rate on these goods, other than hearable devices would continue to be '15%'. BCD rates on hearable devices will be governed by the Phased Manufacturing Program[PMP] as mentioned at V below.</i>	15	20
5.	8518 30	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers <i>Note: Effective BCD rate on these goods, other than hearable devices would continue to be '15%'. BCD rates on hearable devices will be governed by the Phased Manufacturing</i>	15	20

6.	9028 30 10	Smart Meters <i>Note: Effective BCD rate on these goods would continue to be '15%' till 31.03.2022</i>	15	25
7.	9028 90 10	Printed Circuit Board Assembly of Smart Meters <i>Note: Effective BCD rate on these goods would continue to be '7.5%' till 31.03.2022</i>	10	20
SOLAR ENERGY SECTOR				
8.	8541 42 00	Solar Cells (other than those exclusively used with ITA-1 items) <i>Note: Effective BCD rate on these goods would continue to be 'Nil' till 31.03.2022.</i>	20	25
9.	8541 43 00	Solar Modules (other than those exclusively used with ITA-1 items) <i>Note: Effective BCD rate on these goods would continue to be 'Nil' till 31.03.2022.</i>	20	40
TARIFF RATE CHANGES FOR BASIC CUSTOMS DUTY (WITHOUT ANY CHANGE IN THE EFFECTIVE RATES OF BASIC CUSTOMS DUTY) (TO BE EFFECTIVE FROM 01.05.2022, UNLESS OTHERWISE SPECIFIED) - CLAUSE 97(B) OF THE FINANCE BILL, 2022				
1.	0101 21 00	Pure-bred breeding horses	30	Free
2.	0508 00 10	Coral, unworked or simply prepared but not otherwise worked	30	Free
3.	0511 10 00	Bovine semen	30	5
4.	0801 31 00	Cashew nuts, in shell	30	2.5
5.	0802 51 00, 0802 52 00	Pistachios, in shell and shelled	30	10
6.	0804 10 20, 0804 10 30	Soft dates (khayzur or wet dates), hard dates (chhohara or kharek dates)	30	20
7.	0805 10 00, 0805 50 00,	Oranges, Lemon and limes	40	30

8.	0806 10 00	Fresh grapes	35	30
9.	0808 30 00, 0808 40 00	Fresh pears, Fresh quinces	35	30
10.	0904 11 10	Pepper, long	70	30
11.	0907	Cloves (whole fruit, cloves and stem)	70	35
12.	1001 19 00, 1001 99 10	Wheat, other than seed quality	100	40
13.	1005	Maize (corn)	70/60	50
14.	1007	Grain sorghum	80	50
15.	1008 21, 1008 29	Millet (Jawar, Bajra, Ragi)	70	50
16.	1104 22 00	Other worked grains of oats	30	15
17.	1107 10 00	Malt, not roasted	40	30
18.	1108 12 00	Maize (corn) starch	50	30
19.	1207 91 00	Poppy seeds	70	20
20.	1209 91, 1209 99	Vegetable seeds, fruit seeds for planting or sowing	10	5
21.	1401 10 00	Bamboos	30	25
22.	1702 11, 1702 19	Lactose and lactose syrup	30	25
23.	1905 31 00, 1905 32	Sweet Biscuits, Waffles and wafers	45	30
24.	2207 20 00	Ethyl alcohol and other spirits, denatured	30	5
25.	2309 10 00	Dog or cat food, put up for retail sale	30	20
26.	Chapter 23 (except 2309 10 00)	Residues and waste from the food industries; prepared animal fodder	30	15
27.	25 (except 2515, 2516, 2523, 2524 and items at S. No. 28, 29, 30, 31 and 32 below)	Salt, Sulphur, Earth and stone, lime etc.	10	5
28.	2503 00 10	Crude or unrefined sulphur	10	2.5

29.	2510	Rock phosphate	5	2.5
30.	2520 10 10, 2520 10 20, 2520 10 90	Gypsum	10	2.5
31.	2523 29	Portland Cement (other than white Portland cement)	10	Free
32.	2528	Boron Ores and concentrates	10	2.5
33.	2601 to 2617 [except items at S. No. 34 and 35 below]	Ores and concentrates	5/10	2.5
34.	2604 00 00	Nickel Ore and Concentrate	5	Free
35.	2612 10 00	Uranium Ore and Concentrates	5	Free
36.	2620 11 00, 2620 19	Zinc slag, ash or residue	10	5
37.	2620 30	Copper slag, ash or residue	10	5
38.	2701, 2702, 2703	Coal, Lignite, Peat <i>[These items would continue to attract Basic Customs Duty at the rate of 1% through notification No. 50/2017-Cus]</i>	10	5
39.	2704, 2705, 2706	Coke, coal gas and Tar	10	5
40.	2707	Oils etc. from coal tar distillation	10	2.5

41.	2708	Pitch and pitch coke	10	5
42.	2709 00 90	Oil (other than crude petroleum) obtained from Bituminous Crude	5	Free
43.	2710 12 50	Aviation gasoline confirming to standard IS 1604	10	Free
44.	2710, 2711, 2712, 2713, 2714 or 2715	Petroleum oils and oils obtained from bituminous minerals (excluding Naphtha), petroleum gases, petroleum jelly, petroleum bitumen and other residues of petroleum oil, asphalt.	10	5
45.	2710 12 21, 2710 12 22, 2710 12 29	Light Naphtha, Heavy Naphtha, Full range Naphtha	10	2.5
46.	2710 12 41, 2710 12 42, 2710 12 49	Motor Spirit commonly known as petrol	10	2.5
47.	2710 19 44, 2710 19 49, 2710 20 10, 2710 20 20	High speed diesel (HSD)	10	2.5
48.	2710 19 39	Aviation Turbine Fuel (ATF)	10	5
49.	2711 11 00	Liquefied natural gas (LNG)	10	2.5
50.	2711 12 00	Propane	10	2.5
51.	2711 13 00	Butanes	10	2.5
52.	2711 19 10, 2711 19 20	Liquefied petroleum gases (LPG)	10	5

53.	2711 21 00, 2711 29 00	Natural Gas in gaseous state	10	5
54.	2713 12 10, 2713 12 90	Calcined Petroleum Coke	10	7.5
55.	28 (except Specific headings)	Inorganic Chemicals (other than Chemical Elements, Phosphoric Acid, Boric Acids, Ammonia, Titanium Dioxide etc.)	10	7.5
56.	2801 20 00	Iodine	5	2.5
57.	2825 40 00	Nickel oxide and hydroxide	10	Free
58.	2844 20 00	All goods	10	Free
59.	29 (except 2905 43 00, 2905 44 00, 2933 71 00, and items at S. No. 60 to 73 below)	Organic Chemicals (except Mannitol, D-glucitol (Sorbitol) and 6 Hexanelactum)	10	7.5
60.	2901, 2902 (except items listed at S. Nos. 61, 62, and 63 below)	Cyclic and Acyclic Hydrocarbons (other than o- xylene, p-xylene and styrene)	10	2.5
61.	2902 41 00	o-xylene	10	Free
62.	2902 43 00	p-xylene	10	Free
63.	2902 50 00	Styrene	10	2

64.	2903 or 2904 (except items at S. No. 65 and 66 below)	Halogenated, Sulphonated, nitrated or nitrosated derivatives of hydrocarbons (other than methyl chloride, methylene chloride, chloroform and trichloroethylene)	10	5
65.	2903 15 00	Ethylene Dichloride (EDC)	10	Free
66.	2903 21 00	Vinyl chloride monomer (VCM)	10	2
67.	2905 31 00	Mono ethylene glycol (MEG)	10	5
68.	2910 20 00	Methyl oxirane (propylene oxide)	10	5
69.	2917 36 00	Purified Terephthalic Acid (PTA), Medium Quality Terephthalic Acid (MTA) and Qualified Terephthalic Acid (QTA)	10	5
70.	2917 37 00	Dimethyl terephthalate (DMT)	10	5
71.	2926 10 00	Acrylonitrile	10	2.5
72.	2933 71 00	Caprolactam	10	5
73.	2905 43 00, 2905 44 00,	Mannitol, Sorbitol	30	20
74.	31 (except specified headings)	Fertilizers (other than Ammonium Sulphate, Ammonium Nitrate, Sodium nitrate, Potassium Sulphate, Minerals or Chemical fertilizers of NPK)	10	7.5
75.	3201, 3202, 3203, 3204, 3205 00 00, 3206 , 3207	Tanning agents, colouring materials, colour lakes, prepared pigments etc.	10	7.5

	(except 3201 20 00, 3206 11, and 3206 19 00)			
76.	3201 20 00	Wattle extract	10	2.5
77.	3301	Essential Oils	30	20
78.	3403	Lubricating preparations etc.	10	7.5
79.	3501, 3502, 3503, 3504, 3505,	Casein, albumin, gelatin, peptones, dextrin	30/50	20
80.	3801, 3802, 3803 00 00, 3804, 3805, 3806, 3807, 3809 (except 3809 10 00), 3810, 3812, 3815, 3816 00 00, 3817,	Miscellaneous Chemical Products like artificial graphite, activated carbon, tall oil, rosin, wood tar etc.	10	7.5
81.	3809 10 00	Finishing agents with a basis of amylaceous substances	30	20
82.	3823 11 00, 3823 12 00, 3823 13 00, 3823 19 00 or 3823 70	Industrial monocarboxylic fatty acids and fatty alcohols	30	7.5
83.	3824 (except specified headings)	Prepared binders for foundry moulds, Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included	10	7.5
84.	3901 to 3915 (except specified headings)	Plastics in primary forms (except polymers of vinyl chloride, polyamides)	10	7.5

85.	3906 90 70	Sodium polyacrylate	10	5
86.	4001 21, 4001 22, 4001 29	Natural rubber in forms other than latex	25	25 or Rs. 30/- per kg, whichever is lower
87.	5002	Raw Silk, (not thrown)	30	15
88.	5003 to 5006	Silk Waste and Silk Yarn	25	15
89.	5007	Woven fabrics of silk or of silk waste	25	20
90.	5101	Wool, not carded or combed	25/30	2.5
91.	5102	Fine or coarse animal hair	25	5
92.	5103 10 10, 5103 20 10, 5103 20 20, 5103 20 90	Wool waste	25	5
93.	5103 10 90, 5103 30 00	Waste of coarse animal hair	25	10
94.	5104	Garnetted stock of wool or of fine or coarse animal hair	20	10
95.	5105 10 00, 5105 21 00, 5105 29 90, 5105 31 00, 5105 39 00, 5105 40 00	Wool and fine or coarse animal hair, carded or combed	20	10
96.	5105 29 10	Wool tops	20	2.5

97.	5106, 5107, 5108	Wool yarn, not put up for retail sale	20	10
98.	5109, 5110	Wool yarn, put up for retail sale	25	10
99.	5111 11	Woven fabrics of carded wool or of carded fine animal hair, of weight, not exceeding 300g/sq. m.	25 or Rs. 135 per sq. m., whichever is higher	10 or Rs. 115 per sq. m., whichever is higher
100.	5111 19	Woven fabrics of carded wool or of carded fine animal hair, of weight, exceeding 300g/sq. m.	25 or Rs. 150 per sq. m., whichever is higher	10 or Rs. 125 per sq. m., whichever is higher
101.	5111 20	Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man- made filaments	25 or Rs. 80 per sq. m., whichever is higher	10 or Rs. 65 per sq. m., whichever is higher
102.	5111 30	Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man- made staple fibres	25 or Rs. 75 per sq. m., whichever is higher	10 or Rs. 65 per sq. m., whichever is higher
103.	5111 90	Other woven fabrics of carded wool or of carded fine animal hair	25 or Rs. 90 per sq. m., whichever is higher	10 or Rs. 75 per sq. m., whichever is higher
104.	5112 11	Woven fabrics of combed wool or of combed fine animal hair, of weight, not exceeding 300g/sq. m.	25 or Rs. 125 per sq. m., whichever is higher	10 or Rs. 105 per sq. m., whichever is higher
105.	5112 19	Woven fabrics of combed wool or of combed fine animal hair, of weight, exceeding 300g/sq. m.	25 or Rs. 155 per sq. m., whichever is higher	10 or Rs. 130 per sq. m., whichever is higher

106.	5112 20	Woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made filaments	25 or Rs. 85 per sq. m., whichever is higher	10 or Rs. 70 per sq. m., whichever is higher
107.	5112 30	Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibres	25 or Rs. 110 per sq. m., whichever is higher	10 or Rs. 90 per sq. m., whichever is higher
108.	5112 90	Other woven fabrics of carded wool or of carded fine animal hair	25 or Rs. 135 per sq. m., whichever is higher	10 or Rs. 115 per sq. m., whichever is higher
109.	5113	Woven fabrics of coarse animal hair or of horse hair	25 or Rs. 60 per sq. m., whichever is higher	10 or Rs. 60 per sq. m., whichever is higher
110.	5201	Cotton, not carded or combed	25	5
111.	5202	Cotton waste	25	10
112.	5204, 5205, 5206	Cotton sewing thread, Cotton yarn (not put up for retail sale)	20	10
113.	5207	Cotton yarn (put up for retail sale)	25	10
114.	5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32, 5208 33	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25	10

115.	5208 41	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., of yarn of different colours	25 or Rs. 9 per sq. m., whichever is higher	10 or Rs. 9 per sq. m., whichever is higher
116.	5208 43	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., 3-thread or 4-thread twill, including cross twill	25	10
117.	5208 51	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing not more than 100g/sq. m.	25 or Rs. 27 per sq. m., whichever is higher	10 or Rs. 27 per sq. m., whichever is higher
118.	5209 11, 5209 12, 5209 21, 5209 22, 5209 29, 5209 19 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m.	25	10
119.	5209 42 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., Denim	25 or Rs. 25 per sq. m., whichever is higher	10 or Rs. 25 per sq. m., whichever is higher
120.	5210 11, 5210 21, 5210 29, 5210 31, 5210 32	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/sq. m.	25	10
121.	5210 41	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/sq. m., of yarns of different colours	25 or Rs. 15 per sq. m., whichever is higher	10 or Rs. 15 per sq. m., whichever is higher
122.	5211 11, 5211 12, 5211 19 00, 5211 20	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m.	25	10
123.	5211 42 00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., Denim	25 or Rs. 18 per sq. m., whichever is higher	10 or Rs. 18 per sq. m., whichever is higher

124.	5212 11 00, 5212 12 00, 5212 13 00, 5212 14 00	Other woven fabrics of cotton, weighing not more than 200g/sq. m., unbleached, bleached, dyed, of yarns of different colours	25	10
125.	5212 15 00	Other woven fabrics of cotton, printed	25 or Rs. 165 per kg., whichever is higher	10 or Rs. 165 per kg., whichever is higher
126.	5212 21 00, 5212 22 00, 5212 23 00	Other woven fabrics of cotton, weighing more than 200g/sq. m., unbleached, bleached, dyed	25	10
127.	5212 24 00	Other woven fabrics of cotton, weighing more than 200g/sq. m., of yarns of different colours	25 or Rs. 20 per sq. m., Whichever is higher	10 or Rs. 20 per sq. m., whichever is higher
128.	5212 25 00	Other woven fabrics of cotton, weighing more than 200g/sq. m., printed	25 or Rs. 165 per kg., Whichever is higher	10 or Rs. 165 per kg., Whichever is higher
129.	5301	Flax, raw or processed, but not spun; flax tow and waste	25/30	Free
130.	5303 10 10	Raw jute	25	5
131.	5303 10 90, 5303 90 10, 5303 90 90	Jute and other textile bast fibres	25	10
132.	5305, 5306, 5307, 5308, 5309	Coconut, Abaca, Ramie and other vegetable textile fibres, Flax yarn, Jute yarn, paper yarn, flax fabric	25	10
133.	5310 10, 5310 90	Woven fabrics of jute or of other textile bast fibres	25	10
134.	5311	Woven fabrics of other vegetable textile fibres or paper yarn	25	10

135.	5401	Sewing thread of man-made filaments, whether or not put up for retail sale	20	5
136.	5402	Synthetic filament yarn, not put up for retail sale, including synthetic monofilament of less than 67 decitex	20	5
137.	5403	Artificial filament yarn, not put up for retail sale, including artificial monofilament of less than 67 decitex	20	5
138.	5404	Synthetic monofilament of 67 decitex or more	20	5
139.	5405	Artificial monofilament of 67 decitex or more	20	5
140.	5406	Man-made filament yarn	20	5
141.	5407 10 11, 5407 10 12, 5407 10 13, 5407 10 14, 5407 10 15, 5407 10 16, 5407 10 19, 5407 10 22, 5407 10 23, 5407 10 24, 5407 10 25, 5407 10 29, 5407 10 31, 5407 10 33, 5407 10 34, 5407 10 35, 5407 10 36, 5407 10 39, 5407 10 43, 5407 10 44, 5407 10 45, 5407 10 46, 5407 10 49, 5407 10 91,	Woven fabrics of synthetic filament yarn	25 or Rs. 115 per kg., Whichever is higher	20 or Rs. 115 per kg., Whichever is higher

	5407 10 92, 5407 10 93, 5407 10 94, 5407 10 95, 5407 10 96, 5407 10 99			
142.	5407 10 21, 5407 10 26, 5407 10 32, 5407 10 41, 5407 10 42	Parachute fabrics, polyester suitings, Tent Fabrics	25 or Rs. 115 per kg., Whichever is higher	10 or Rs. 115 per kg., Whichever is higher
143.	5407 20, 5407 30	Woven fabrics obtained from strip or the like	25	20
144.	5407 41 11, 5407 41 13, 5407 41 19, 5407 41 23, 5407 41 29	Nylon brasso, Nylon taffeta, Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	25 or Rs. 30 per sq. m., Whichever is higher	20 or Rs. 20 per sq. m., whichever is higher
145.	5407 41 12, 5407 41 14, 5407 41 21, 5407 41 22, 5407 41 24	Nylon georgette, Nylon sarees, bleached Nylon brasso	25 or Rs. 30 per sq. m., whichever is higher	10 or Rs. 20 per sq. m., whichever is higher
146.	5407 51	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached or bleached	25 or Rs. 11 per sq. m., Whichever is higher	20 or Rs. 11 per sq. m., whichever is higher
147.	5407 54	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed	25 or Rs. 20 per sq. m., whichever is higher	20% or Rs. 20 per sq. m., whichever is higher
148.	5407 71	Other woven fabrics, containing 85% or more by weight of synthetic filaments, unbleached or bleached	25 or Rs. 10 per sq. m., whichever is higher	20 or Rs. 10 per sq. m., whichever is higher
149.	5407 72 00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed	25 or Rs. 24 per sq. m., Whichever is higher	20 or Rs. 24 per sq. m., whichever is higher

150.	5407 81 11, 5407 81 12, 5407 81 13, 5407 81 14, 5407 81 19, 5407 81 22, 5407 81 23, 5407 81 29	Nylon georgette, Nylon sarees, Polyester shirtings, Polyester suitings (unbleached), Other woven fabrics, containing 85% or more by weight of synthetic filaments mixed mainly or solely with cotton	25 or Rs. 10 per sq. m., Whichever is higher	20 or Rs. 10 per sq. m., whichever is higher
151.	5407 81 15, 5407 81 16, 5407 81 21, 5407 81 24, 5407 81 25, 5407 81 26	Terylene and dacron sarees, Polyester dhoti, bleached nylon georgette, Polyester suitings (bleached)	25 or Rs. 10 per sq. m., whichever is higher	10 or Rs. 10 per sq. m., whichever is higher
152.	5407 91	Other woven fabrics, unbleached or bleached	25 or Rs. 15 per sq. m., Whichever is higher	20 or Rs. 15 per sq. m., whichever is higher
153.	5408 10 00, 5408 21	Woven fabrics obtained from high tenacity yarn of viscose rayon, containing 85% or more by weight of artificial filament or strip or the like, unbleached or bleached	25	20
154.	5408 31	Other woven fabrics, unbleached or bleached	25 or Rs. 25 per sq. m., whichever is higher	20 or Rs. 25 per sq. m., whichever is higher
155.	5408 32	Dyed fabrics of rayon	25 or Rs. 44 per sq. m., Whichever is higher	20 or Rs. 44 per sq. m., whichever is higher
156.	5408 33 00	Dyed fabrics of rayon, of yarns of different colours	25 or Rs. 10 per sq. m., Whichever is higher	20 or Rs. 10 per sq. m., whichever is higher
157.	5408 34	Printed fabrics of rayon	25 or Rs. 11 per sq. m., Whichever is higher	20 or Rs. 11 per sq. m., whichever is higher
158.	5501, 5502	Synthetic and artificial filament tow	20	5

159.	5503 20 00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polyesters	20	5
160.	5503 40 00, 5503 90 10, 5503 90 20, 5503 90 90	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polypropylene and others	20	5
161.	5504 90 10, 5504 90 20, 5504 90 30, 5504 90 90	Other artificial staple fibres, not carded, combed or otherwise processed for spinning	20	5
162.	5505, 5506, 5507, 5508, 5509, 5510	Man-made fibre waste, synthetic staple fibres, artificial staple fibres, sewing thread of man-made staple fibres, yarn of synthetic staple fibres, yarn of artificial staple fibres	20	5
163.	5511	Yarn of man-made staple fibres, put up for retail sale	25 or Rs. 31 per kg., whichever is higher/ 25 or Rs. 30 per kg., whichever is higher	10
164.	5512 11, 5512 21, 5512 91	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres (unbleached or bleached), containing 85% or more by weight of acrylic or modacrylic staple fibres (unbleached or bleached), other	25	20
165.	5513 11, 5513 12, 5513 13, 5513 19	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m. (of polyester staple fibres, plain weave; 3 thread or 4thread twill; other woven fabric of polyester staple fibres; other woven fabrics)	25	20
166.	5513 29 00	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m.	25 or Rs. 185 per kg., whichever is higher	20 or Rs. 185 per kg., Whichever is higher

167.	5513 31 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m., of yarns of different colours	25 or Rs. 21 per sq. m., whichever is higher	20 or Rs. 21 per sq. m., whichever is higher
168.	5513 49 00	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m., printed	25 or Rs. 185 per kg., Whichever is higher	20 or Rs. 185 per kg., Whichever is higher
169.	5514 11, 5514 12, 5514 19	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m. (of polyester staple fibres, plain weave; ; 3 thread or 4 thread twill; other woven fabric of polyester staple fibres; other woven fabrics)	25	20
170.	5514 30 13	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m., of polyester staple fibres	25 or Rs. 180 per kg., Whichever is higher	20 or Rs. 180 per kg., Whichever is higher
171.	5514 30 19	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m.	25 or Rs. 31 per sq. m., whichever is higher	20 or Rs. 31 per sq. m., whichever is higher
172.	5514 41 00	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m., printed	25 or Rs. 26 per sq. m., whichever is higher	20 or Rs. 26 per sq. m., whichever is higher
173.	5514 42 00	Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m., 3 thread or 4 thread twill	25 or Rs. 140 per kg., Whichever is higher	20 or Rs. 140 per kg., Whichever is higher
174.	5514 43 00	Other woven fabrics of polyester staple fibres	25 or Rs. 31 per sq. m., whichever is higher	20 or Rs. 31 per sq. m., whichever is higher

175.	5515 11	Other woven fabrics of synthetic staple fibres, of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	25 or Rs. 40 per sq. m., whichever is higher	20 or Rs. 40 per sq. m., whichever is higher
176.	5515 12	Other woven fabrics of synthetic staple fibres, of polyester staple fibres, mixed mainly or solely with	25 or Rs. 95 per kg., whichever is higher	20 or Rs. 95 per kg., Whichever is higher
177.	5515 13	Other woven fabrics of synthetic staple fibres, of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	25 or Rs. 75 per sq. m., Whichever is higher	20 or Rs. 75 per sq. m., whichever is higher
178.	5515 19	Other woven fabrics of synthetic staple fibres, of polyester staple fibres	25 or Rs. 45 per sq. m., whichever is higher	20 or Rs. 45 per sq. m., whichever is higher
179.	5515 22 10, 5515 22 20	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, bleached or unbleached	25 or Rs. 140 per kg., Whichever is higher	10 or Rs. 140 per kg., Whichever is higher
180.	5515 22 30	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, dyed	25 or Rs. 140 per kg., whichever is higher	20 or Rs. 140 per kg., Whichever is higher
181.	5515 22 40	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, printed	25 or Rs. 140 per kg., whichever is higher	10 or Rs. 140 per kg., Whichever is higher
182.	5515 22 90	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, other	25 or Rs. 140 per kg., Whichever is higher	20 or Rs. 140 per kg., Whichever is higher
183.	5515 29 10, 5515 29 20	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, other, bleached or unbleached	25 or Rs. 30 per sq. m., whichever is higher	10 or Rs. 30 per sq. m., whichever is higher

184.	5515 29 30, 5515 29 40, 5515 29 90	Other woven fabrics of synthetic staple fibres, of acrylic or modacrylic staple fibres, other, dyed, printed or other	25 or Rs. 30 per sq. m., Whichever is higher	20 or Rs. 30 per sq. m., whichever is higher
185.	5515 99	Other woven fabrics of synthetic staple fibres, mixed mainly or solely with man-made filaments	25 or Rs. 35 per sq. m., whichever is higher	20 or Rs. 35 per sq. m., whichever is higher
186.	5516 11	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, unbleached or bleached	25	20
187.	5516 12 00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed	25 or Rs. 35 per sq. m., whichever is higher	20 or Rs. 35 per sq. m., whichever is higher
188.	5516 13 00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours	25 or Rs. 40 per sq. m., Whichever is higher	20 or Rs. 40 per sq. m., whichever is higher
189.	5516 14	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed	25 or Rs. 12 per sq. m., Whichever is higher	20 or Rs. 12 per sq. m., whichever is higher
190.	5516 21	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, unbleached or bleached	25	20
191.	5516 24 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, printed	25 or Rs. 12 per sq. m., Whichever is higher	20 or Rs. 12 per sq. m., whichever is higher
192.	5516 31 10	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, unbleached	25	20
193.	5516 31 20	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or	25	10

		solely with wool or fine animal hair, bleached		
194.	5516 32 00, 5516 33 00, 5516 34 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed, of yarns of different colours, printed	25	20
195.	5516 41, 5516 42 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached, bleached or dyed	25	20
196.	5516 43 00, 5516 44 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours, printed	25 or Rs. 12 per sq. m., whichever is higher	20 or Rs. 12 per sq. m., whichever is higher
197.	5516 91 10, 5516 91 20, 5516 92 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, other, unbleached, bleached or dyed	25	20
198.	5516 93 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, other, of yarns of different colours	25 or Rs. 21 per sq. m., Whichever is higher	20 or Rs. 21 per sq. m., whichever is higher
199.	5516 94 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, other, printed	25 or Rs. 40 per sq. m., Whichever is higher	20 or Rs. 40 per sq. m., whichever is higher
200.	5601 21, 5601 22 00, 5601 29 00	Wadding of textile materials and articles thereof, of cotton	25	10
201.	5601 30 00	Textile flock and dust and mill neps	25	20
202.	5602	Felt, whether or not impregnated, coated, covered or laminated	25	10

203.	5603 11 00, 5603 22 00	Nonwovens of man-made filaments, weighing upto 70g/sq. m.	25	20
204.	5603 13 00	Nonwovens of man-made filaments, weighing more than 70g/sq. m. and less than 150g/sq. m.	25	10
205.	5603 14 00	Nonwovens of man-made filaments, weighing more than 70g/sq. m.	25	20
206.	5603 91 00	Other Nonwovens, weighing not more than 25g/sq. m.	25	10
207.	5603 92 00	Other Nonwovens, weighing more than 25g/sq. m. and less than 70g/sq. m.	25	20
208.	5603 93	Other Nonwovens, weighing more than 70g/sq. m. and less than 150g/sq. m.	25	10
209.	5603 94	Other Nonwovens, weighing more than 150g/sq. m.	25	20
210.	5604, 5605, 5606, 5607	Rubber thread and cord, metallized yarn, Gimped yarn, Twine, cordage, ropes etc.	20	10
211.	5608, 5609	Knotted netting of twine, cordage , rope etc., articles of yarn, strip or the like of heading 5404 or 5405 of the First Schedule of the Customs Tariff Act, 1975	25	10
212.	5701	Carpets and other textile floor coverings, knotted, whether or not made up	25	20
213.	5702 10 00, 5702 20 10, 5702 20 20, 5702 20 90, 5702 31	Kelem, Schumacks, Karamanie; floor coverings of coconut fibres (coir); others, of pile construction, not made up, of wool or fine animal hair	25	20
214.	5702 32	Others, of pile construction, not made up, of man-made textile material	25 or Rs. 105 per sq. m., whichever	20 or Rs. 105 per sq. m., whichever

			is higher	is higher
215.	5702 39, 5702 41	Others, of pile construction, not made up, of other textile material; Others, of pile construction, made up, of wool or fine animal hair	25	20
216.	5702 42	Others, of pile construction, made up, of man- made textile materials	25 or Rs. 80 per sq. m., whichever is higher	20 or Rs. 80 per sq. m., whichever is higher
217.	5702 49	Others, of pile construction, made up, of other textile materials	25	20
218.	5702 50 21, 5702 50 22, 5702 50 29	Others, not of pile construction, not made up, of man-made textile materials	25 or Rs. 105 per sq. m., whichever is higher	20 or Rs. 105 per sq. m., whichever is higher
219.	5702 50 31, 5702 50 32, 5702 50 33, 5702 50 39	Others, not of pile construction, not made up, of other textile materials	25	20
220.	5702 91 10	Others, not of pile construction, made up, of wool or fine animal hair (carpets)	25	20
221.	5702 91 20	Others, not of pile construction, made up, of wool or fine animal hair (druggets)	25	10
222.	5702 91 30, 5702 91 90	Others, not of pile construction, made up, of wool or fine animal hair (mats and mattings and others)	25	20
223.	5702 92	Others, not of pile construction, made up, of man-made textile materials	25 or Rs. 110 per sq. m., whichever is higher	20 or Rs. 110 per sq. m., whichever is higher
224.	5702 99	Others, not of pile construction, made up, of other textile materials	25	20

225.	5703 10	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair	25	20
226.	5703 21 00, 5703 29 10, 5703 29 20, 5703 29 90	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides or others	25 or Rs. 70 per sq. m., Whichever is higher	20 or Rs. 70 per sq. m., whichever is higher
227.	5703 31 00, 5703 39 10, 5703 39 20, 5703 39 90	Carpets and other textile floor coverings, tufted, whether or not made up, of other man-made textile materials or others	25 or Rs. 55 per sq. m., whichever is higher	20 or Rs. 55 per sq. m., whichever is higher
228.	5703 90	Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials	25	20
229.	5704 10 00, 5704 20 10	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up (Tiles)	25	20
230.	5704 20 20	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up (Woolen Tiles)	25	10
231.	5704 20 90	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, other tiles	25	20
232.	5704 90	Other Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	25 or Rs. 35 per sq. m., Whichever is higher	20 or Rs. 35 per sq. m., whichever is higher
233.	5705	Other Carpets and other textile floor coverings, whether or not made up	25	20
234.	5801 10 00	Woven pile fabrics and chenille fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of wool or fine animal hair	25 or Rs. 210 per sq. m., whichever is higher	10 or Rs. 210 per sq. m., whichever is higher
235.	5801 21 00	Woolen pile fabrics and chenille fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of cotton, uncut weft pile fabrics	25 or Rs. 80 per sq. m., whichever is higher	10 or Rs. 80 per sq. m., whichever is higher

236.	5801 23 00	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, other weft pile fabrics	25 or Rs. 80 per sq. m., whichever is higher	10 or Rs. 80 per sq. m., whichever is higher
237.	5801 26 00	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, chennile fabrics	25 or Rs. 180 per sq. m., whichever is higher	10 or Rs. 180 per sq. m., whichever is higher
238.	5801 27 10	Warp pile fabrics, 'epingle', (uncut)	25 or Rs. 135 per sq. m., whichever is higher	10 or Rs. 135 per sq. m., whichever is higher
239.	5801 27 20	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, warp pile fabrics, cut	25 or Rs. 120 per sq. m., whichever is higher	10 or Rs. 120 per sq. m., whichever is higher
240.	5801 27 90	Other Warp pile fabrics	25 or Rs. 135 per sq. m., whichever is higher	10 or Rs. 135 per sq. m., whichever is higher
241.	5801 31 00	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of man-made fibres, uncut weft pile fabrics	25 or Rs. 75 per sq. m., Whichever is higher	20 or Rs. 75 per sq. m., whichever is higher
242.	5801 32 00	Cut corduroy of man-made fibres	25 or Rs. 180 per sq. m., whichever is higher	20 or Rs. 180 per sq. m., whichever is higher
243.	5801 33 00	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of man-made fibres, other weft pile fabrics	25 or Rs. 150 per sq. m., whichever is higher	20 or Rs. 150 per sq. m., whichever is higher
244.	5801 36	Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of man-made fibres, chennile fabrics	25 or Rs. 130 per sq. m., Whichever is higher	20 or Rs. 130 per sq. m., whichever is higher
245.	5801 37 10	Warp pile fabrics, uncut	25 or	20 or

			Rs. 140 per sq. m., whichever is higher	Rs. 140 per sq. m., Whichever is higher
246.	5801 37 20	Warp pile fabrics, cut	25 or Rs. 68 per sq. m., Whichever is higher	20 or Rs. 68 per sq. m., whichever is higher
247.	5801 37 90	Other Warp pile fabrics	25 or Rs. 140 per sq. m., whichever is higher	20 or Rs. 140 per sq. m., whichever is higher
248.	5801 90	Warp pile fabrics, of other textile materials	25 or Rs. 35 per sq. m., Whichever is higher	10 or Rs. 35 per sq. m., whichever is higher
249.	5802 10 10	Unbleached terry toweling and similar woven terry fabrics, of cotton	25	10
250.	5802 10 20, 5802 10 30, 5802 10 40, 5802 10 50, 5802 10 60, 5802 10 90	Terry toweling and similar woven terry fabrics, of cotton, bleached, piece dyed, yarn dyed, printed, of handloom and others	25 or Rs. 60 per sq. m., whichever is higher	10 or Rs. 60 per sq. m., Whichever is higher
251.	5802 20 00	Terry toweling and similar woven terry fabrics, of other textile materials	25	10
252.	5802 30 00	Tufted textile fabrics	25 or Rs. 150 per kg., Whichever is higher	10 or Rs. 150 per kg., whichever is higher
253.	5803	Gauze, other than narrow fabrics of heading 5806 of the First Schedule of the Customs Tariff Act, 1975	25	10
254.	5804 10, 5804 29 10, 5804 29 90 5804 30 00	Tulles and other net fabrics (of cotton); Mechanically made lace of other textile materials	25 or Rs. 200 per kg., whichever is higher	10 or Rs. 200 per kg., whichever is higher

255.	5804 21 00	Mechanically made lace, of man-made fibres	25 or Rs. 200 per kg., whichever is higher	20 or Rs. 200 per kg., whichever is higher
256.	5805	Hand-woven tapestries, Flanders etc.	25	10
257.	5806 10 00, 5806 20 00, 5806 31 10, 5806 31 20, 5806 31 90, 5806 39 10, 5806 39 20, 5806 39 30, 5806 39 90, 5806 40 00	Narrow woven fabrics other than goods of Heading 5807 of the First Schedule of the Customs Tariff Act, 1975	25	10
258.	5806 32 00	Other woven fabrics, of man-made fibres	25	20
259.	5807, 5808, 5809, 5810, 5811	Labels, badges, braids, Woven fabrics of metal threads etc.	25	10
260.	5901	Textile fabrics, coated with gum or amylaceous substances	25	10
261.	5902, 5903	Tyre cord fabric, Textile fabrics etc.	25	20
262.	5904, 5905, 5906, 5907, 5908, 5909	Linoleum, Textile wall coverings, rubberized textile fabrics etc.	25	10
263.	5910	Transmission or conveyor belts or belting etc.	25	20
264.	5911	Textile products and articles for technical use	25	10

265.	6001 10 10, 6001 10 20, 6001 10 90, 6001 21 00, 6001 29 00, 6001 91 00, 6001 99	Pile fabrics	25	10
266.	6001 22 00	Looped pile fabrics of man-made fibres	25	20
267.	6002	Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more elastomeric yarn or rubber thread	25	10
268.	6003 10 00, 6003 20 00, 6003 90 00	Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 6001 or 6002 of the First Schedule of the Customs Tariff Act, 1975, of wool or cotton or others	25	10
269.	6003 30 00, 6003 40 00	Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 6001 or 6002 of the First Schedule of the Customs Tariff Act, 1975, of synthetic or artificial fibres	25	20
270.	6004	Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more elastomeric yarn or rubber thread, other than those of heading 6001 of the First Schedule of the Customs Tariff Act, 1975	25	20
271.	6005	Warp knit fabrics	25	20
272.	6006 10 00, 6006 21 00, 6006 22 00, 6006 23 00, 6006 24 00, 6006 90 00	Other knitted or crocheted fabrics, of wool, cotton or others	25	10
273.	6006 31 00, 6006 32 00, 6006 33 00, 6006 34 00, 6006 41 00, 6006 42 00, 6006 43 00, 6006 44 00	Other knitted or crocheted fabrics, of synthetic or artificial fibres	25	20

274.	6101 90	Men's or boy's overcoats etc. of other textile materials	25	20
275.	6102 90	Women's or girl's overcoats etc. of other textile materials	25	20
276.	6103 (except 6103 29 10, 6103 29 20)	Men's or boy's suits, ensembles etc.	25	20
277.	6104 13 00, 6104 22 00, 6104 23 00, 6104 29 10, 6104 29 20, 6104 29 90, 6104 31 00, 6104 32 00, 6104 33 00, 6104 39 10, 6104 39 20, 6104 39 90	Suits of synthetic fibres, Ensembles, Jackets and blazers of women's	25	20
278.	6104 41 00, 6104 43 00, 6104 44 00	Women's dresses of wool, synthetic fibre or artificial fibre	25 or Rs. 255 per piece, whichever is higher	20 or Rs. 255 per piece, whichever is higher
279.	6104 42 00	Women's dresses of cotton	25	20
280.	6104 49	Women's dresses of other textile materials	25 or Rs. 220 per piece, whichever is higher	20 or Rs. 220 per piece, whichever is higher
281.	6104 51 00, 6104 52 00, 6104 53 00, 6104 59 10, 6104 59 20, 6104 59 90	Skirts and divided skirts	25 or Rs. 110 per piece, whichever is higher	20 or Rs. 110 per piece, whichever is higher
282.	6104 61 00, 6104 69	Trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair or other textile materials	25	20

283.	6105 10, 6105 20	Men's or boy's shirts, knitted or crocheted, of cotton or man-made fibres	25 or Rs. 83 per piece, whichever is higher	20 or Rs. 83 per piece, whichever is higher
284.	6105 90 10, 6105 90 90, 6106 10 00	Men's or boy's shirts, knitted or crocheted, of other textile materials; Women's or girls blouses, shirts and shirt blouses, knitted or crocheted, of cotton	25 or Rs. 90 per piece, Whichever is higher	20 or Rs. 90 per piece, Whichever is higher
285.	6106 20	Women's or girls blouses, shirts and shirt blouses, knitted or crocheted, of man-made fibres	25 or Rs. 25 per piece, whichever is higher 20 or Rs.25 per piece, whichever is higher	20 or Rs. 25 per piece, whichever is higher
286.	6106 90	Women's or girls blouses, shirts and shirt blouses, knitted or crocheted, of other textile materials	25 or Rs. 135 per piece, whichever is higher	20 or Rs. 135 per piece, whichever is higher
287.	6107 11 00	Men's or boy's underpants, briefs, of cotton	25 or Rs. 24 per piece, whichever is higher	20 or Rs. 24 per piece, whichever is higher
288.	6107 12	Men's or boy's underpants, briefs, nightshirts, pyjamas etc., of man-made fibres	25 or Rs. 30 per piece, whichever is higher	20 or Rs. 30 per piece, whichever is higher
289.	6107 19, 6107 21 00, 6107 22, 6107 29, 6107 91, 6107 99, 6108 11, 6108 19	Men's or boy's underpants, briefs, of other textile materials; Night shirts and pyjamas of cotton; of man-made fibres, of other textile materials; Men's or boy's bathrobes, dressing gowns etc., of cotton or other textile materials; Women's or girl's slips and petticoats, of man-made fibres or other textile materials	25	20

290.	6108 21 00, 6108 22 10, 6108 22 20	Women's or girl's briefs and panties, of cotton or man-made fibres	25 or Rs. 25 per piece, whichever is higher	20 or Rs. 25 per piece, whichever is higher
291.	6108 29 10, 6108 29 90, 6108 31 00, 6108 32 10, 6108 32 20	Women's or girl's briefs and panties, of other textile materials; Women's or girl's night dresses and pyjamas, of cotton or man made fibres	25	20
292.	6108 39 10	Women's or girl's night dresses and pyjamas, of silk	25	10
293.	6108 39 90	Women's or girl's night dresses and pyjamas, of other textile materials	25	20
294.	6108 91 00	Women's or girl's bathrobes, dressing gowns etc., of cotton	25 or Rs. 65 per piece, whichever is higher	20 or Rs. 65 per piece, whichever is higher
295.	6108 92	Women's or girl's bathrobes, dressing gowns etc., of man-made fibres	25 or Rs. 60 per piece, whichever is higher	20 or Rs. 60 per piece, whichever is higher
296.	6108 99 10, 6108 99 90	Women's or girl's bathrobes, dressing gowns etc., of silk or other textile materials	25	20
297.	6108 99 20	Women's or girl's bathrobes, dressing gowns etc., of wool or fine animal hair	25	10
298.	6109 10 00	T-shirts, singlets and others vests, knitted or crocheted, of cotton	25	20
299.	6109 90	T-shirts, singlets and others vests, knitted or crocheted, of other textile materials	25 or Rs. 50 per piece, whichever is higher	20 or Rs. 50 per piece, whichever is higher
300.	6110 11, 6110 12 00, 6110 19 00	Jersey's, pullovers, cardigans etc., of wool or fine animal hair or of cashmere goats	25 or Rs. 275 per piece, whichever	20 or

			is higher	Rs. 275 per piece, whichever is higher
301.	6110 20 00	Jersey's, pullovers, cardigans etc., of cotton	25 or Rs. 85 per piece, whichever is higher	20 or Rs. 85 per piece, whichever is higher
302.	6110 30	Jersey's, pullovers, cardigans etc., of man-made fibres	25 or Rs. 110 per piece, whichever is higher	20 or Rs. 110 per piece, whichever is higher
303.	6110 90 00	Jersey's, pullovers, cardigans etc., of other textile materials	25 or Rs. 105 per piece, whichever is higher	20 or Rs. 105 per piece, whichever is higher
304.	6111	Babies garments and clothing accessories	25	20
305.	6112 11 00, 6112 12 00, 6112 19 20, 6112 19 30, 6112 19 90, 6112 20,	Track suits, ski suits and swimwear, knitted or crocheted	25	20
306.	6112 19 10, 6112 20 10, 6112 49 10	Track suits, of silk; Ski suits, of silk; Women's or girl's swimwear, of silk	25	10
307.	6113 00 00, 6114, 6115, 6116, 6117	Pantyhose, tights, other garments etc.	25	20
308.	6201 20 10	Men's or boy's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25 or Rs. 385 per piece, whichever is higher	20 or Rs. 385 per piece, whichever is higher
309.	6201 20 90	Other than men's or boy's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25 or Rs. 220 per piece, whichever is higher	20 or Rs. 220 per piece, whichever is higher

310.	6201 90	Men's or boy's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of other textile materials	25	20
311.	6202 20 10	Women's or girl's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25 or Rs. 385 per piece, whichever is higher	20 or Rs. 385 per piece, whichever is higher
312.	6202 20 90	Other than women's or girl's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25 or Rs. 220 per piece, whichever is higher	20 or Rs. 220 per piece, whichever is higher
313.	6202 90	Women's or girl's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of other textile materials	25	20
314.	6203 22 00	Men's ensemble of cotton	25 or Rs. 145 per piece, whichever is higher	20 or Rs. 145 per piece, whichever is higher
315.	6203 23 00	Men's ensemble of synthetic fibres	25 or Rs. 145 per piece, whichever is higher	20 or Rs. 145 per piece, whichever is higher
316.	6203 29	Men's ensemble of other textile materials	25 or Rs. 145 per piece, whichever is higher	20 or Rs. 145 per piece, whichever is higher
317.	6203 41 00	Men's trousers, bib and brace overalls, breeches and shorts, of wool and fine animal hair	25 or Rs. 285 per piece, whichever is higher	20 or Rs. 285 per piece, whichever is higher
318.	6203 42	Men's trousers, bib and brace overalls, breeches and shorts, of cotton	25 or Rs. 135 per piece, whichever is higher	20 or Rs. 135 per piece, whichever is higher
319	6204 21 00, 6204 22, 6204 29	Women's Ensembles	25	20

320.	6204 41	Women's dresses of wool or fine animal hair	25 or Rs. 350 per piece, whichever is higher	20 or Rs. 350 per piece, whichever is higher
321.	6204 42	Women's dresses of cotton	25 or Rs. 116 per piece, whichever is higher	20 or Rs. 116 per piece, whichever is higher
322.	6204 43	Women's dresses of synthetic fibres	25 or Rs. 145 per piece, whichever is higher	20 or Rs. 145 per piece, whichever is higher
323.	620449	Women's dresses of other textile materials	25 or Rs. 145 per piece, whichever is higher	20 or Rs. 145 per piece, whichever is higher
324.	6204 51 00	Skirts and divided skirts of wool or of fine animal hair	25 or Rs. 485 per piece, whichever is higher	20 or Rs. 485 per piece, whichever is higher
325.	6204 52 00, 6204 53 00, 620 4 59	Skirts and divided skirts of cotton, synthetic fibres, other textile materials	25	20
326.	6204 61	Women's trousers, bib and brace, overalls, breeches and shorts, of wool and fine animal hair	25 or Rs. 285 per piece, whichever is higher	20 or Rs. 285 per piece, whichever is higher
327.	620462	Women's trousers, bib and brace, overalls, breeches and shorts, of cotton	25 or Rs. 135 per piece, whichever is higher	20 or Rs. 135 per piece, whichever is higher
328.	6204 63 00	Women's trousers, bib and brace, overalls, breeches and shorts, of synthetic fibres	25	20
329.	6205 20	Men's or boy's shirts, of cotton	25 or Rs. 85 per piece, whichever is higher	20 or Rs. 85 per piece, whichever is higher

330.	6205 90	Men's or boy's shirts, of other textile materials	25 or Rs. 95 per piece, whichever is higher	20 or Rs. 95 per piece, Whichever is higher
331.	6206 10	Women's or girl's blouses, shirts and shirt blouses, of silk or silk waste	25	20
332.	6206 20 00	Women's or girl's blouses, shirts and shirt blouses, of wool or fine animal hair	25 or Rs. 135 per piece, whichever is higher	20 or Rs. 135 per piece, whichever is higher
333.	6206 30	Women's or girl's blouses, shirts and shirt blouses, of cotton	25 or Rs. 95 per piece, whichever is higher	20 or Rs. 95 per piece, whichever is higher
334.	6206 40 00	Women's or girl's blouses, shirts and shirt blouses, of man-made fibres	25 or Rs. 120 per piece, whichever is higher	20 or Rs. 120 per piece, whichever is higher
335.	6206 90 00	Women's or girl's blouses, shirts and shirt blouses, of other textile materials	25	20
336.	6207 11 00	Men's underpants or briefs, of cotton	25 or Rs. 28 per piece, whichever is higher	20 or Rs. 28 per piece, whichever is higher
337.	6207 19 10, 6207 19 20, 6207 19 90	Men's underpants or briefs, of synthetic fibres or wool, or other textile material	25 or Rs. 30 per piece, whichever is higher	20 or Rs. 30 per piece, whichever is higher
338.	6207 19 30	Men's underpants or briefs, of silk	25 or Rs. 30 per piece, whichever is higher	10 or Rs. 30 per piece, whichever is higher
339.	6207 21 10, 6207 21 90, 6207 22 00, 6207 29 00, 6207 91 10,	Men's night shirts and pyjamas, of cotton;vDressing gowns etc.	25	20

	6207 91 20, 6207 91 90			
340.	6207 99	Other Men's articles, of other textile materials	25 or Rs. 70 per piece, whichever is higher	20 or Rs. 70 per piece, whichever is higher
341.	6208 11 00	Slips and petticoats, of man-made fibres	25 or Rs. 80 per piece, whichever is higher	20 or Rs. 80 per piece, whichever is higher
342.	6208 19	Slips and petticoats, of other textile materials	25 or Rs. 60 per piece, whichever is higher	20 or Rs. 60 per piece, whichever is higher
343.	6208 21 10, 6208 21 90, 6208 22 00, 6208 29 10, 6207 29 20, 6208 29 90	Women's night dresses and pyjamas, of cotton or other textile materials	25	20
344.	6208 91	Other women's articles, of cotton	25 or Rs. 95 per piece, whichever is higher	20 or Rs. 95 per piece, whichever is higher
345.	6208 92	Other women's articles, of man-made fibres	25 or Rs. 65 per piece, whichever is higher	20 or Rs. 65 per piece, whichever is higher
346.	6208 99 10, 6208 99 20, 6208 99 90, 6209 20 10, 6209 20 90, 6209 30 00, 6209 90 10, 6209 90 90	Other women's articles, of other textile materials; Babies garments and clothing accessories	25	20
347.	6210 20	Other garments of the type described in CTSH 6201	25 or Rs. 365 per piece, whichever is higher	20 or Rs. 365 per piece, whichever is higher

348.	6210 30	Other garments of the type described in CTSH 6202	25 or Rs. 305 per piece, whichever is higher	20 or Rs. 305 per piece, whichever is higher
349.	6210 40 10	Other men's or boy's garments, bullet proof jackets etc.	25 or Rs. 65 per piece, whichever is higher	20 or Rs. 65 per piece, whichever is higher
350.	6210 40 90, 6210 50 00	Other men's or boy's garments; Other women's or girl's garments	25 or Rs. 65 per piece, Whichever is higher	20 or Rs. 65 per piece, Whichever is higher
351.	6211 11 00, 6211 12 00, 6211 20 00	Swim-wear; ski suits	25	20
352.	6211 32 00, 6211 33 00	Other garments, men's or boy's, of cotton or of man-made fibres	25 or Rs. 135 per piece, whichever is higher	20 or Rs. 135 per piece, whichever is higher
353.	6211 39	Other garments, men's or boy's, of other textile materials	25	20
354.	6212	Brassieres, Girdles, Corsettes etc	25 or Rs. 30 per piece, whichever is higher	20 or Rs. 30 per piece, whichever is higher
355.	6213	Handkerchiefs	25	20
356.	6214 10 10, 6214 10 20	Scarves of silk measuring 60 cms or less; Shawls, scarves exceeding 60 cms and the likes, of silk or silk waste	25 or Rs. 390 per piece, whichever is higher	20 or Rs. 390 per piece, whichever is higher
357.	6214 10 30	Shawls, scarves etc. of silk or silk waste, handloom	25 or Rs. 390 per piece, whichever is higher	10 or Rs. 390 per piece, whichever is higher

358.	6214 10 90	Others, of silk or silk waste	25 or Rs. 390 per piece, whichever is higher	25 or Rs. 390 per piece, whichever is higher
359.	6214 20	Shawls, scarves etc. of wool or fine animal hair	25 or Rs. 180 per piece, whichever is higher	20 or Rs. 180 per piece, whichever is higher
360.	6214 90 10	Shawls, scarves etc., Abrabroomal, cotton	25 or Rs. 75 per piece, Whichever is higher	20 or Rs. 75 per piece, Whichever is higher
361.	6214 90 21, 6214 90 22	Chadars, cotton, grey, white bleached	25 or Rs. 75 per piece, Whichever is higher	10 or Rs. 75 per piece, Whichever is higher
362.	6214 90 29	Chadars, cotton, others	25 or Rs. 75 per piece, whichever is higher	20 or Rs. 75 per piece, Whichever is higher
363.	6214 90 31, 6214 90 32	Odhani, cotton, grey, white bleached	25 or Rs. 75 per piece, whichever is higher	10 or Rs. 75 per piece, whichever is higher
364.	6214 90 39	Odhani, cotton, others	25 or Rs. 75 per piece, whichever is higher	20 or Rs. 75 per piece, whichever is higher
365.	6215	Ties, Bow Ties and cravats	25 or Rs. 55 per piece, whichever is higher	20 or Rs. 55 per piece, whichever is higher
366.	6216, 6217	Gloves, Mittens, Mitts; Other made up clothing accessories	25	20
367.	6301 10 00	Electric Blankets	25	10

368.	6301 20 00	Blankets (other than electric blankets), travelling rugs, of wool or fine animal hair	25 or Rs. 275 per piece, whichever is higher	10 or Rs. 275 per piece, whichever is higher
369.	6301 30 00	Blankets (other than electric blankets), travelling rugs, of cotton	25	10
370.	6301 40 00, 6301 90	Blankets (other than electric blankets), travelling rugs, of synthetic fibres; other blankets and travelling rugs	25	20
371.	6302 10	Bed linen, knitted or crocheted	25	10
372.	6302 21	Other bed linen, printed, of cotton	25 or Rs. 108 per kg., whichever is higher	10 or Rs. 108 per kg., whichever is higher
373.	6302 22 00, 6302 29 00	Other bed linen, printed, of man-made fibres or of other textile materials	25	10
374.	6302 31 00	Other bed linen, of cotton	25 or Rs. 96 per kg., whichever is higher	10 or Rs. 96 per kg., whichever is higher
375.	6302 32 00, 6302 39 00, 6302 40, 6302 51, 6302 53 00, 6302 59 00, 6302 60,6302 91, 6302 93 00, 6302 99 00	Other bed linen, table linen etc. of different textile materials	25	10
376.	6303, 6304, 6305, 6306, 6307, 6308, 6309	Curtains, other furnishing articles, sacks and bags etc.	25	10
377.	6310	Used or new rags, scrap, twine etc.	25	20

378.	6815 91 00	Articles of stone containing magnesite, magnesia etc.	10	7.5
379.	6901, 6902, or 6903	Bricks of siliceous fossil meals, refractory bricks or other refractory ceramic goods	10	7.5
380.	7001 00 10	Cullet and other waste and scrap of glass	10	5
381.	7015 10 10	Rough ophthalmic blanks, for manufacture of optical lenses	10	5
382.	7101 10 10	Unworked natural pearls	10	5
383.	7101 21 00	Unworked cultured pearls	10	5
384.	7110 31 00, 7110 39 00	Rhodium	12.5	2.5
385.	7201, 7202, 7203, 7205	Pig iron, Ferro Alloys, Ferrous Products, etc.	15	5
386.	7202 60 00	Ferro-nickel	15	2.5
387.	7404	Copper waste and scrap	5	2.5
388.	7411 or 7412	Copper tubes and pipes, or fittings	10	7.5
389.	75	Nickel and articles thereof	5	Free

390.	7602	Aluminum scrap	5	2.5
391.	8105 20 10	Cobalt mattes and other intermediate products of cobalt metallurgy	5	2.5
392.	8110 10 00, 8110 20 00	Unwrought antimony, powders, waste and scrap	5	2.5
393.	8407 21 00	Outboard motors	15	5
394.	8419 19 20	Specified non-electric instantaneous or storage water heaters	10	7.5
395.	8421 39 20, 8421 39 90	Air separators, purifiers, cleaners, etc.	15	7.5
396.	8502 (except 8502 11 00, 8502 20 10, 8502 40 00)	Specified electrical generating sets and rotary convertors	10	7.5
397.	8503 00 10, 8503 00 21 Or 8503 00 29	Parts of electric motors or generators	10	7.5
398.	8504 10 10, 8504 10 20 Or 8504 10 90	Ballasts for discharge lamps or tubes	10	7.5
399.	8546	Electrical insulators of any material	10	7.5
400.	8547	Insulating fittings for electrical machines etc.	10	7.5
401.	8802 11 00, 8802 12 00	Helicopters	10	2.5

402.	8807 10 00, 8807 20 00, 8807 30 00	Parts of balloons, gliders, manned or unmanned aircraft etc.	3	2.5
403.	8902 00 10	Trawlers and other fishing vessels	10	Free
404.	8905 10 00	Dredgers	10	Free
405.	8907 10 00	Inflatable Rafts	10	Free
406.	8908 00 00	Vessels and other floating structures for break up	10	2.5
407.	9018 32 30, 9018 50 20, 9018 90 21, 9018 90 24, 9018 90 43, 9018 90 95, 9018 90 96, 9018 90 97, 9018 90 98	Specific instruments and appliances used in medical, surgical, dental or veterinary sciences like tonometer, tubular needles for medical sutures etc.	10	5
408.	9018 (other than items in entry at Sr. No. 407. above and 9018 90 99)	Other medical equipment and medical related goods used in medical, surgical, dental or veterinary sciences like catheters, cannulae, defibrillator etc.	10	7.5
409.	9019 (except 9019 10 20)	Mechano-therapy appliances such as massage apparatus, psychological aptitude testing apparatus etc.	10	7.5
410.	9020	Breathing appliance other than protective masks not having replaceable filters or mechanical parts	10	7.5
411.	9021	Orthopedic appliances like crutches, surgical belts and trusses, splints etc.	10	7.5

412.	9030 31 00, 9030 90 10	Multimeters with/without recording device	10	7.5
413.	9108, 9110 or 9114 30 10	Watch dials and watch movements	10	5
414.	9506 91	Articles and equipment for general physical exercise, gymnastics or athletics	20	10

TARIFF RATE CHANGES (WITH CHANGE IN THE EFFECTIVE RATES OF BASIC CUSTOMS DUTY W.E.F. 02.02.2022, UNLESS OTHERWISE SPECIFIED) [CLAUSE [97(B)] OF THE FINANCE BILL, 2022, AND RELEVANT NOTIFICATIONS

Notes:

1. These changes are being incorporated in the First Schedule of the Customs Tariff Act, 1975. The changes in the tariff schedule shall commence from 01.05.2022.

2. Therefore, during the period from 02.02.2022 till 30.04.2022, these rates shall operate through notifications as mentioned below.

3. Note specific to items at S. Nos. 1 to 6: -

(i) Applicable BCD rates for items at S. No. 1 to 6 would operate vide relevant entries in Notification No. 50/2017 – Customs, for the period 02.02.2022 till 30.04.2022;

(ii) With effect from 01.05.2022, the relevant entries in notification No. 50/2017-Customs shall be omitted and the Basic Customs Duty rates on these items would operate through the First Schedule of the Customs Tariff Act, 1975.

4. Note for S. No. 7 to S. No. 95:

(i) For S. Nos. 7 to 66, the current effective rate has been prescribed vide Notification No. 14/2006-Customs, dated 1-3-2006.

(ii) For S. Nos. 67 to 95, the current effective rate has been prescribed vide Notification No. 82/2017-Customs, dated 27-10-2017.

(iii) For the period 02-02-2022 to 30-04-2022, the effective rate for S. Nos. 7 to 95 is being prescribed vide =Notification No. 82/2017-Customs, dated 27-10-2017.

(iv) 1st May, 2022 onwards Notification No. 82/2017-Customs, dated 27-10-2017 will be rescinded, and Basic Customs Duty rates on these items would operate through the Customs Tariff Act, 1975, in the manner as detailed below.

1.	0307 32 00	Frozen Mussels	30	15
2.	0307 43 20	Frozen Squids	30	15

3.	1301 90 13	Asafoetida [The current applicable Basic Customs Duty is 20% vide S. No. 51 of notification No. 50/2017- Customs]	30	5
4.	1801 00 00	Cocoa Beans, whole or broken, raw or roasted	30	15
5.	2905 11 00	Methyl alcohol (methanol) [The current applicable Basic Customs Duty is 5% vide S. No. 200 of notification No. 50/2017- Customs]	10	2.5
6.	2915 21 00	Acetic acid [The current applicable Basic Customs Duty is 7.5% vide S. No. 185 of notification No. 50/2017- Customs]	10	5
7.	5208 39	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25 or Rs. 150 per kg., whichever is higher	10 or Rs. 150 per kg., whichever is higher
8.	5208 42	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing more than 100g/sq. m.	25 or Rs. 37 per sq. m., whichever is higher	10 or Rs. 22 per sq. m., whichever is higher
9.	5208 49	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25 or Rs. 200 per kg., whichever is higher	10 or Rs. 143 per kg., whichever is higher
10.	5208 52	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing not more than 100g/sq. m.	25 or Rs. 23 per sq. m., whichever is higher	10 or Rs. 14 per sq. m., whichever is higher
11.	5208 59	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25 or Rs. 50 per sq. m., whichever is higher	10 or Rs. 30 per sq. m., whichever is higher
12.	5209 31, 5209 32, 5209 39	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., dyed, plain weave, 3-thread or 4- thread twill, including cross twill, other fabrics	25 or Rs. 150 per kg., whichever is higher	10 or Rs. 150 per kg., whichever is higher

13.	5209 41	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., of yarns of different colours, plain weave	25 or Rs. 32 per sq. m., whichever is higher	10 or Rs. 30 per sq. m., whichever is higher
14.	5209 43	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., other fabrics of 3-thread or 4-thread twill, including cross-twill	25 or Rs. 30 per sq. m., whichever is higher	10 or Rs. 28 per sq. m., whichever is higher
15.	5209 49	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., other fabrics of yarns of different colours	25 or Rs.150 per kg., whichever is higher	10 or Rs.150 per kg., whichever is higher
16.	5209 51, 5209 52	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., printed plain weave or 3-thread or 4-thread twill, including cross-twill	25 or Rs. 30 per sq. m., whichever is higher	10 or Rs. 24 per sq. m., whichever is higher
17.	5209 59	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., printed other fabrics	25 or Rs. 38 per sq. m., whichever is higher	10 or Rs. 30 per sq. m., whichever is higher
18.	5210 39	Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., other dyed fabrics	25 or Rs. 150 per kg., whichever is higher	10 or Rs. 150 per kg., whichever is higher
19.	5210 49	Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., other fabrics of yarns of different colours	25 or Rs. 185 per kg., whichever is higher	10 or Rs. 132 per kg., whichever is higher
20.	5210 51, 5210 59	Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., printed plain weave or other printed fabrics	25 or Rs. 15 per sq. m., whichever is higher	10 or Rs. 12 per sq. m., whichever is higher
21.	5211 31, 5211 32, 5211 39	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., dyed plain weave, dyed 3-thread or 4-thread twill, including cross-twill, other dyed fabrics	25 or Rs. 150 per kg., whichever is higher	10 or Rs. 150 per kg., whichever is higher

22.	5211 41	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., of yarns of different colours, plain weave	25 or Rs. 44 per sq. m., whichever is higher	10 or Rs. 35 per sq. m., whichever is higher
23.	5211 43	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., other fabrics of yarns of different colours, 3-thread or 4-thread twill, including cross-twill	25 or Rs. 40 per sq. m., whichever is higher	10 or Rs. 32 per sq. m., whichever is higher
24.	5211 49	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., other fabrics of yarns of different	25 or Rs. 150 per kg., whichever	10 or Rs. 150 per kg., whichever is higher
25.	5211 51, 5211 52 and 5211 59	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., printed plain weave or 3-thread or 4-thread twill, including cross-twill or other fabrics	25 or Rs. 18 per sq. m., whichever is higher	10 or Rs. 12 per sq. m., whichever is higher
26.	5407 42	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed	25 or Rs. 60 per sq. m., whichever is higher	20 or Rs. 36 per sq. m., whichever is higher
27.	5407 43 00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarn of different colours	25 or Rs. 67 per sq. m., whichever is higher	20 or Rs. 40 per sq. m., whichever is higher
28.	5407 44 10, 5407 44 30, 5407 44 40, 5407 44 90	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed	25 or Rs. 58 per sq. m., whichever is higher	20 or Rs. 35 per sq. m., whichever is higher
29.	5407 44 20	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed Nylon georgette	25 or Rs. 58 per sq. m., whichever is higher	10 or Rs. 35 per sq. m., whichever is higher

30.	5407 52	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed	25 or Rs. 38 per sq. m., whichever is higher	20 or Rs. 23 per sq. m., whichever is higher
31.	5407 53 00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours	25 or Rs. 50 per sq. m., whichever is higher	20 or Rs. 30 per sq. m., whichever is higher
32.	5407 61	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	25 or Rs. 150 per kg., whichever is higher	20 or Rs. 150 per kg., whichever is higher
33.	5407 69 00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, other fabrics	25 or Rs. 60 per sq. m., whichever is higher	20 or Rs. 36 per sq. m., whichever is higher
34.	5407 73 00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colours	25 or Rs. 60 per sq. m., whichever is higher	20 or Rs. 36 per sq. m., whichever is higher
35.	5407 74 00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, printed	25 or Rs. 38 per sq. m., whichever is higher	20 or Rs. 23 per sq. m., whichever is higher
36.	5407 82 10, 5407 82 20, 5407 82 30, 5407 82 40, 5407 82 60, 5407 82 90	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, dyed	25 or Rs. 42 per sq. m., whichever is higher	20 or Rs. 25 per sq. m., whichever is higher
37.	5407 82 50	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, dyed Terylene and dacron sarees	25 or Rs. 42 per sq. m., whichever is higher	10 or Rs. 25 per sq. m., whichever is higher
38.	5407 83 00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, of yarns of different colours	25 or Rs. 67 per sq. m., whichever is higher	20 or Rs. 40 per sq. m., whichever is higher

39.	5407 84 10, 5407 84 20, 5407 84 30, 5407 84 40, 407 84 60, 5407 84 70, 5407 84 90	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, printed	25 or Rs. 38 per sq. m., whichever is higher	20 or Rs. 23 per sq. m., whichever is higher
40.	5407 84 50	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, printed Terylene and Dacron sarees	25 or Rs. 38 per sq. m., whichever is higher	10 or Rs. 23 per sq. m., whichever is higher
41.	5407 92 00	Other woven fabrics, dyed	25 or Rs. 67 per sq. m., whichever is higher	20 or Rs. 40 per sq. m., whichever is higher
42.	5407 93 00	Other woven fabrics, of yarns of different colours	25 or Rs. 45 per sq. m., whichever is higher	20 or Rs. 27 per sq. m., whichever is higher
43.	5407 94 00	Other woven fabrics, printed	25 or Rs. 67 per sq. m., whichever is higher	20 or Rs. 40 per sq. m., whichever is higher
44.	5408 22	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed	25 or Rs. 45 per sq. m., whichever is higher	20 or Rs. 27 per sq. m., whichever is higher
45.	5408 23 00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours	25 or Rs. 47 per sq. m., whichever is higher	20 or Rs. 28 per sq. m., whichever is higher
46.	5408 24 11, 5408 24 14, 5408 24 16, 5408 24 17, 5408 24 19, 5408 24 90	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of rayon	25 or Rs. 87 per sq. m., whichever is higher	20 or Rs. 52 per sq. m., whichever is higher
47.	5408 24 12, 5408 24 13, 5408 24 15, 5408 24 18	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of rayon	25 or Rs. 87 per sq. m., whichever is higher	10 or Rs. 52 per sq. m., whichever is higher

48.	5512 19	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, other	25 or Rs. 42 per sq. m., Whichever is higher	20 or Rs. 25 per sq. m., Whichever is higher
49.	5512 29	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, other	25 or Rs. 47 per sq. m., Whichever is higher	20 or Rs. 28 per sq. m., Whichever is higher
50.	5512 99	Other Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	25 or Rs. 65 per kg., whichever is higher	20 or Rs. 54 per kg., whichever is higher
51.	5513 21 00	Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., dyed plain weave	25 or Rs. 150 per kg., Whichever is higher	20 or Rs. 107 per kg., Whichever is higher
52.	5513 23 00	Other Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., dyed	25 or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest	20 or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest
53.	5513 39 00	Other Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., other woven fabrics of yarns of different colours	25 or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest	20 or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest
54.	5513 41 00	Other Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., printed plain weave of polyester staple fibres	25 or Rs. 25 per sq. m., whichever is higher	20 or Rs. 15 per sq. m., whichever is higher
55.	5514 21 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., dyed plain weave of polyester staple fibre	25 or Rs. 100 per kg. or Rs. 30 per sq. m., whichever is highest	20 or Rs. 100 per kg. or Rs. 30 per sq. m., whichever is highest

56.	5514 22 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., 3-thread or 4-thread twill, including cross twill of polyester staple fibre, dyed	25 or Rs. 140 per kg., Whichever is higher	20 or Rs. 100 per kg., Whichever is higher
57.	5514 23 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., other woven fabrics of polyester staple fibre, dyed	25 or Rs. 160 per kg., Whichever is higher	20 or Rs. 114 per kg., Whichever is higher
58.	5514 29 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., other dyed woven fabrics	25 or Rs. 170 per kg., whichever is higher	20 or Rs. 121 per kg., whichever is higher
59.	5514 30 11	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours, of polyester staple fibres	25 or Rs. 64 per sq. m., whichever is higher	20 or Rs. 45 per sq. m., whichever is higher
60.	5514 30 12	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours, 3-thread or 4-thread twill, including cross twill	25 or Rs. 43 per sq. m., whichever is higher	20 or Rs. 26 per sq. m., whichever is higher
61.	5514 49 00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours	25 or Rs. 160 per kg., whichever is higher	20 or Rs. 114 per kg., whichever is higher
62.	5515 21	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments	25 or Rs. 79 per sq. m., whichever is higher	20 or Rs. 55 per sq. m., whichever is higher
63.	5515 91	Other woven fabrics, mixed mainly or solely with man-made filaments	25 or Rs. 57 per sq. m.,	20 or Rs. 40 per sq. m.,

			whichever is higher	whichever is higher
64.	5516 22 00, 5516 23 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed or of yarns of different colours	25 or Rs. 150 per kg., whichever is higher	20 or Rs. 150 per kg., whichever is higher
65.	5801 22	Woven pile fabrics and chenille fabrics, other than fabrics of Heading 5802 or 5806 of First Schedule of Customs Tariff Act, 1975, cut corduroy	25 or Rs. 75 per sq. m., whichever is higher	10 or Rs. 70 per sq. m., whichever is higher
66.	5802 30 00	Tufted textile fabrics	25 or Rs. 150 per kg., whichever is higher	10 or Rs. 150 per kg., whichever is higher
67.	6001 92 00	Pile fabrics, other than long-pile fabrics or looped pile fabrics, of man-made fibres	25 or Rs. 100 per kg., whichever is higher	20
68.	6101 20 00	Men's or boys overcoats, car coats, capes etc., of cotton	25 or Rs. 540 per piece, whichever is higher	20
69.	6101 30	Men's or boys overcoats, car coats, capes etc., of man-made fibres	25 or Rs. 530 per piece, whichever is higher	20
70.	6103 29 10, 6103 29 20	Men's suits of silk or of artificial fibres	25	20
71.	6104 19	Women's suits of other textile materials	25 or Rs. 460 per piece, whichever is higher	20
72.	6104 62 00, 6104 63 00	Women's trousers, bib and brace overalls, breeches and shorts, of cotton or of synthetic fibres	25 or Rs. 98 per piece, whichever is higher	20

73.	6201 30 10	Men's or boys overcoats, car coats, raincoats etc., of cotton	25 or Rs. 385 per piece, whichever is higher	20
74.	6201 30 90	Other than Men's or boys overcoats, car coats, raincoats etc., of cotton	25 or Rs. 210 per piece, whichever is higher	20
75.	6201 40 10	Men's or boys overcoats, car coats, capes etc., of man-made fibres	25 or Rs. 320 per piece, whichever is higher	20
76.	6201 40 90	Other than Men's or boys overcoats, car coats, capes etc., of man-made fibres	25 or Rs. 180 per piece, whichever is higher	20
77.	6202 30 10	Women's or girls overcoats, car coats, raincoats etc., of cotton	25 or Rs. 210 per piece, whichever is higher	20
78.	6202 30 90	Other than Women's or girls overcoats, car coats, raincoats etc., of cotton	25 or Rs. 160 per piece, whichever is higher	20
79.	6202 40 10	Women's or girls overcoats, car coats, capes etc., of man-made fibres	25 or Rs. 385 per piece, whichever is higher	20
80.	6202 40 90	Other than women's or girls overcoats, car coats, capes etc., of man-made fibres	25 or Rs. 220 per piece, whichever is higher	20
81.	6203 11 00	Men's Suits of wool or fine animal hair	25 or Rs. 1100 per piece, whichever is higher	20

82.	6203 12 00	Men's Suits of synthetic fibres	25 or Rs. 720 per piece, whichever is higher	20
83.	6203 19	Men's Suits of other textile materials	25 or Rs. 1100 per piece, whichever is higher	20
84.	6203 31	Men's jackets and blazers, of wool or fine animal hair	25 or Rs. 815 per piece, whichever is higher	20
85.	6203 32 00	Men's jackets and blazers, of cotton	25 or Rs. 440 per piece, whichever is higher	20
86.	6203 33 00	Men's jackets and blazers, of synthetic fibres	25 or Rs. 320 per piece, whichever is higher	20
87.	6203 39	Men's jackets and blazers, of other textile materials	25 or Rs. 755 per piece, whichever is higher	20
88.	6203 43 00, 6203 49	Men's trousers, bib and brace overalls, breeches and shorts, of synthetic fibres or of other textile materials	25 or Rs. 110 per piece, whichever is higher	20
89.	6204 11 00, 6204 13 00	Women's suits of wool or of fine animal hair or synthetic fibre	25 or Rs. 550 per piece, whichever is higher	20
90.	6204 19	Women's suits of other textile materials	25 or Rs. 500 per piece, whichever is higher	90

91.	6204 31 10, 6204 31 90	Women's jackets and blazers, of wool or fine animal hair	25 or Rs. 370 per piece, whichever is higher	20
92.	6204 32 00	Women's jackets and blazers, of cotton	25 or Rs. 650 per piece, whichever is higher	20
93.	6204 33 00	Women's jackets and blazers, of synthetic fibres	25 or Rs. 390 per piece, whichever is higher	20
94.	6204 39	Women's jackets and blazers, of other textile materials	25 or Rs. 350 per piece, whichever is higher	20
95.	6204 69	Women's trousers, bib and brace overalls, breeches and shorts, of other textile materials	25 or Rs. 135 per piece, whichever is higher	20
96.	7204	Ferrous waste and scrap [This item will attract "nil" rate till 31.3.2023, vide S. No. 368 of notification No. 50/2017-Customs.]	15	2.5
97	9801	Project Imports [Effective BCD rate on these items would continue to be 'Nil / 2.5% / 5% (as applicable)' vide S. Nos. 597 to 606 of notification No. 50/2017- Customs till 30.09.2023 for the project imports registered till 30.09.2022. For other project imports 7.5% BCD rate will be applicable from 01.10.2022.All project imports will attract 7.5% BCD rate after 30.09.2023]	10	7.5

PRUNING AND REVIEW OF CUSTOM DUTY CONCESSIONS/EXEMPTIONS [REVIEW OF CONCESSIONAL RATES OF BCD PRESCRIBED TO CAPITAL GOODS AND PROJECT IMPORTS VIDE NOTIFICATION NO. 50/2017 – CUSTOMS DATED 30.6.2017]

The Customs duty rate structure on capital goods and project imports has been comprehensively reviewed and exemption on capital goods/ project imports are being phased out in a gradual manner. However, certain exemptions on capital goods would continue. Accordingly, the BCD exemption hitherto available on certain goods are being withdrawn by omitting the following entries of notification No. 50/2017- Customs dated 30.6.2017, from the dates mentioned against each entry.

S.NO.	S. No. of Notification No.50/2017	With effect from 01.04.2022	With effect from 01.04.2023
TEXTILE SECTOR			
1.	399	Concessional BCD rate to be withdrawn for Spindles, Yarn guides, Ballon Control Rings and Travellers	Concessional BCD rate to be withdrawn for the remaining items such as Machinery for continuous polymerization plant, Machinery for synthetic fibre plant, Machinery for synthetic filament yarn plant, Machinery for Regular/HWM Viscose Staple Fibre Plant, Machinery for Lyocell Fiber Plant.
2.	400	---	Goods specified in List 12 to the notification No. 50/2017-Customs, such as Machinery for garment sector, Machinery for manufacture of technical textiles, Woollen machinery items, Machinery for manufacture of non-wovens textiles, Machinery for manufacture of denim fabrics, Machinery for use with shuttleless looms etc.
3.	432	(a) Concessional BCD rate to be withdrawn for item no. 1, List 25 i.e., Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities. (b) Concessional BCD rate to be withdrawn for item no. 1, List	Concessional BCD rate to be withdrawn for the remaining items such as singeing machines, yarn drying machines, knitting machines etc.,

		25 i.e., Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities.	
4.	433	Machinery or equipment for effluent treatment plant for handloom sector or handicraft sector	---
5.	434	---	Machinery for use in the silk textile industry
6.	460	---	Shuttle less looms and parts for their manufacture for use in the textile industry
7.	461	Concessional BCD rate to be withdrawn for Card Clothing (HS Code 8448 31 00) used in textile machinery i.e., Carding Machine	Concessional BCD rate to be withdrawn for the remaining items, such as machines for extruding, drawing, texturing, textiles machines, machines for preparing textile fibers, textile spinning machines, textile twisting machines, textile winding machines, weaving machines, knitting machines, auxiliary machines
POWER SECTOR			
8.	397	Concessional BCD rate to be withdrawn for 13 items [List 10 in the notification] that include Transformers, Reactor, Circuit Breaker etc.	Concessional BCD rate to be withdrawn for the remaining items such as High Voltage DC Divider and CT, High Voltage DC Reactor, High TRV Circuit Breaker for High Voltage DC application, Optical Current Transformer etc.
9.	405	Concessional BCD rate to be withdrawn for item No. (1) & (3) of this entry that include wind operated electricity generators (WOEG) upto 30 kW, wind operated battery chargers upto 30kW and blades for the rotors of WOEG	Concessional BCD rate to be withdrawn for the remaining items, such as parts of wind operated electricity generators including special bearings, gear box, yaw components, wind turbine controllers etc. and parts thereof and parts of blades, raw materials of blades etc.
10.	406	---	Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators.

11.	413	All goods, for renovation or modernization of a power generation plant (other than captive power generation plant)	---
12.	414	All goods, imported by a manufacturer-supplier for the manufacture and supply of machinery and equipment to a power generation plant (other than captive power generation plant)	---
PETROLEUM SECTOR			
13.	403	---	Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off-shore oil exploration or exploitation.
14.	409	Concessional BCD rate to be withdrawn for 11 items of List 13 that include utility systems, water treatment systems, air handling systems, boilers etc.	Concessional BCD rate to be withdrawn for the remaining items such as all types of Refinery Process Units, All types of Hydrogen Generation, Recovery and Purification Plants, All types of Process Subsystems, All types of Effluent Solids/Liquids/Gaseous Processing etc. in this Serial No.
15.	410	Kits and its parts required for the conversion of motor-spirit or diesel driven vehicles into Compressed Natural Gas driven or Propane driven or Liquefied Petroleum Gas driven vehicles	---
LEATHER SECTOR			
16.	396	Machinery or equipment for effluent treatment plant for leather industry	---
17.	439	---	292 goods specified in List 27 to notification No. 50/2017-Customs, designed for use in the leather industry or the footwear industry, like Air blast dust removing machine, Automatic Drying machine etc.
FOOD PACKAGING SECTOR			

18.	455	---	455-Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers.
19.	458	---	Machinery for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils
OTHER SECTORS			
20.	393	---	(i) Cricket bat and hockey stick splice joining machine (ii) Rugby ball or soccer ball stitching Machine (iii) Moulds for soccer ball, basketball and volley ball
21.	394	---	Bacteria removing clarifier
22.	395	---	Marine seawater pumps with fibre impellers and Automatic fish/prawn feeder
23.	407	---	Goods required for, - (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new capacity with non - ODS technology.
24.	408	---	Goods required for renovation, modernization or maintenance of a fertilizer plant
25.	436	---	Spares, supplied with outboard motors for maintenance of such outboard motors
26.	440	---	Fogging machines imported by a Municipal Committee, District Board etc.
27.	443	Goods to be imported by or on behalf of security printing and minting corporation of India limited (SPMCIL) that include Plant or machinery or equipment, related spares and consumables for printing of banknotes, etc.	---
28.	444	---	Geothermal ground source eat pumps
29.	445	---	Goods for making of gem and jewellery - (1) Automatic Chain Making machine,

			(2) chain twisting machine, (3) Spiral making machine, (4) Rolling machine (combined Profile Groovers/Strip Making) (5) Automatic Investing Machine/casting Machine
30.	448	---	Specific agricultural implements and parts used for their manufacture that include paddy transplanter, sugarcane harvester, cotton picker etc.
31.	469	---	Atmospheric water generator
32.	470	---	Machinery for making wooden fiberboards

PROJECT IMPORTS		
33.	597, 598, 599, 600, 601, 602, 603, 604, 605, 606	<p>Project Imports for project such as</p> <ul style="list-style-type: none"> ▪ Power Projects, including Nuclear and Solar Power ▪ Coal Projects ▪ Gas Projects ▪ Iron Ore Projects ▪ Water Supply Projects ▪ Mandi and Warehousing Projects for Food Grains ▪ Other Projects <p>New projects registered after 30th September 2022 under project imports will attract 7.5% BCD rate with change in BCD Tariff rate to 7.5%.</p> <p>Existing projects registered till 30th September 2022 under project imports will be grandfathered till 30th September 2023 attracting old BCD rates of 0%/2.5%/5% as applicable.</p> <p>After 30th September 2023, all projects registered under project imports will attract 7.5% BCD rate</p>

REVIEW OF CONCESSIONAL RATES OF BCD PRESCRIBED IN NOTIFICATION NO. 50/2017 - CUSTOMS DATED 30.06.2017:

The BCD exemption hitherto available on certain goods are being withdrawn by omitting some of the entries of notification No. 50/2017- Customs dated 30.6.2017 as shown below. Additionally, modifications have also been made with respect to some of the entries of notification No. 50/2017-Customs dated 30.6.2017, wherein end-dates have been prescribed, and partial changes has beenmade to the exemptions. These changes are detailed below.

S. No.	S. No. of Notification No. 50/ 2017	Description
ENTRIES TO BE IMMEDIATELY OMITTED		
1.	4	Atlantic Salmon
2.	26	Hazelnuts or filberts, shelled and in-shell
3.	28	Other nuts, shelled and in-shell
4.	33	Durians, other fresh fruits like Pomegranates, Tamarind, Sapota, Custard- apple, Bore, Lichi, etc. other than currants and gooseberries
5.	50	Seed Lac
6.	52	Dammar Batu
7.	82	Crude glycerin for use in the manufacture of soaps
8.	96	Tapioca and substitutes therefor prepared from starch
9.	122	Silica Sands
10.	124	Marble, travertine, granite other than rough marble and travertine blocks and marble slabs
11.	151	Kerosene imported by the Indian IOCL, BPCL, HPCL and IBP Company Limited for ultimate sale through the Public Distribution System
12.	159	Bio-based asphalt sealer and preservation agent; Millings remover and crack filler; Asphalt remover and corrosion protectant; Sprayer system for bio-based Asphalt and condition no. 14
13.	171	The goods specified in List 7, for the manufacture of laser and laser-based instrumentation and condition No. 17

14.	173	Goods used in manufacture of telecommunication grade impregnated glass reinforcement roving, namely: E-glass roving/yarn, liquid absorbent polymer, polyurethane polymer and vinyl polymer
15.	175	Common Salt (including Rock salt, Sea salt and Table salt)
16.	187	Raw materials intermediates and consumables supplied by UNICEF for manufacture of DTP vaccines and condition No. 19
17.	233	Myrobalan fruit extract
18.	234	Triband Phosphor
19.	235	Ceramic Colours
20.	236	Glass frit and other glass, in the form of powder, granules or flakes
21.	241	Vinyl Polyethylene Glycol for use in manufacture of Poly Carboxylate Ether
22.	242	The following goods for use in the manufacture of Plasma Volume Expanders, namely: Hydroxyethyl starch and Dextran
23.	277	Mica glass tape for use in manufacture of insulated wire and cables
24.	293	Grape guard paper (paper used for packaging grapes)
25.	324	Monofilament long line system for tuna fishing and condition No. 34
26.	327	Samples of hand knotted carpets and condition No. 36
27.	328	Polyester Tyre Cord Fabric
28.	332	Parts of Umbrella
29.	216 & 481	Artificial Kidney (Dialyzer)
30.	216A & 481A	Parts for manufacture of Artificial Kidney

31.	402	Goods, for use in the manufacture of static converters of automatic data processing machines: PCBA, Transformer, Battery and Copper enameled wires
32.	424	Listed goods for paging goods and its parts
33.	425	Listed goods for Public Mobile Radio Trunked Service (PMRTS) and its parts
34.	431	Goods used for Research and development in Agro- Chemical Sector Unit
35.	449	Goods for use in the manufacture of refrigerator compressor namely: - (i) C-Block compressor; (ii) Crankshafts.
36.	450	Over Load Protector (OLP) and positive thermal coefficient for use in the manufacture of refrigerator compressor
37.	501	Recorded magnetic tapes and floppy diskettes, imported by the University Grants Commission for use in Computers
38.	588	Synthetic tracks and equipment to lay synthetic tracks.
39.	589	(i) Asphalt resurfacer; (ii) Acrylic resurfacer; (iii) Cushion coat; (iv) Acrylic colour concentrate; (v) Acrylic marking paint; and (vii) Polytan in powder or granule form
40.	590	Requisites for games and sports
ENTRIES WHERE END-DATES ARE PRESCRIBED		
41.	289	Wood in chips for use in manufacture of paper, paperboard & newsprint <i>[End-date of 31.03.2023 is prescribed]</i>
42.	430	Goods used for Research and Development purpose in pharmaceutical and bio- technology sector. <i>[End-date of 31.03.2023 is prescribed]</i>

43.	479	Mono or Bi polar Membrane electrolysers and parts; Membrane and parts; Parts, other than those for caustic soda unit or caustic potash unit [<i>End-date of 31.03.2024 is prescribed</i>]
44.	594	Snow-skis and other snow-ski Equipment; Water-skis, surf-boards, sailboards and other water-sport equipment [<i>End-date of 31.03.2023 is prescribed</i>]
45.	The following entries, unless varied, will have validity up to 31.03.2023. 16, 90, 133, 139, 150, 155, 164, 165, 168, 183, 184, 188, 204, 213, 237, 238, 253, 254, 255, 258, 259, 260, 261, 269, 271, 276, 277A, 279, 280, 325, 333, 334, 339, 340, 341, 341A, 353, 364A, 374, 375, 378, 379, 380, 381, 387, 392, 415, 415A, 416, 417, 418, 419, 420, 421, 426, 428, 429, 441, 462, 463, 464, 471, 472, 475, 478, 482, 489B, 495, 497, 504, 509, 510, 511, 512, 512A, 516, 519, 534, 535, 535A, 536, 538, 540, 542, 543, 544, 546, 549, 550, 559, 565, 566, 567, 568, 570, 575, 577, 578A, 579, 580, 581, 583, 593, 612	
46.	The following entries [having been reviewed in this exercise done this year], unless varied, will have validity up to 31.03.2024. 17, 80A, 104, 172, 191, 257, 257A, 257B, 257C, 264A, 290, 292, 293A, 296A, 326, 329, 345A, 354, 355, 356, 357, 422, 423, 442, 446, 451, 465, 517, 591	
ENTRIES OMITTED BEING IN THE NATURE OF TECHNICAL CHANGE		
47.	31	Dried Grapes (Raisins, Other)
48.	161	Electrical Energy originating from Nepal and Bhutan
49.	192	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio- diesels
50.	215	The Blood group sera, namely: -Anti C., anti E., anti c., antie., anti M., anti N., anti Le., anti-Pl., anti S., antihuman globulin sera, anti F., anti kell, anti cellane, anti Jka., and anti I
51.	224	Potassium Nitrate, in a form indicative of its use for manurial purpose
52.	248	Dipping oil, Paclobutrazol (Cultar)
53.	466	Parts/ sub-parts, components or accessories for use in the manufacture of tablet computer.

54.	485	Deflection components for use in colour monitors for computers or for use in PCBs of colour monitors for computers
55.	496	Stepper Motors for use in the manufacture of goods falling under heading 8471
56.	505	Parts of Set-top box for use in its manufacture
57.	506	Parts/sub-parts, components for use in manufacture of broadband modem Other than PCBA, charger.
58.	507	Parts/ sub-parts, components and accessories for use in manufacture of routers other than PCBA, charger.
59.	508	Parts/ sub-parts, components and accessories for use in manufacture of set top boxes for gaining access to internet other than PCBA, charger.
ENTRIES WITH PARTIAL CHANGES		
60.	15	Frozen Semen and Frozen semen equipment <i>[Exemption to continue only for bovine semen]</i>
61.	104	List of specified goods used in the processing of sea-foods <i>[Exemption to continue for selected items and accordingly, exemption has been continued for 16 items and 4 new items has been added to the list]</i>
62.	132	<p>List A items:</p> <ol style="list-style-type: none"> 1. Aluminous cement 2. Silicon metal (99%) 3. Micro/fumed silica 4. Brown fused alumina 5. Sintered/tabular alumina 6. Fused zirconia 7. Sodium hexameta phosphate 8. Silicon carbide 9. Boron carbide 10. Reactive alumina 11. Fused silica; and <p>List B items: Phenolic resin</p> <p><i>[Exemption to continue for list A with end-date of 31.03.2023 and discontinue for list B immediately]</i></p>

63.	166	<p>(A) Drugs, medicines, diagnostic kits or equipment specified in List 3.</p> <p>(B) Bulk drugs used in the manufacture of drugs or medicines at (A)</p> <p><i>[Exemptions under List-3 is being rationalized]</i></p>
64.	167	<p>(A) Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4.</p> <p>(B) Bulk drugs used in the manufacture of drugs or medicines at (A).</p> <p>[Exemptions under List-4 is being rationalized in the manner as detailed in the Note at S. No. 63 above; Entry at S. No. 167 (C) has been omitted as a similar exemption is available under S. No. 607 (b) of Notification No. 50/2017 – Customs].</p>
65.	404	<p>Goods required in connection with Petroleum operations.</p> <p>[Rationalization of the exemption provided for goods used in petroleum operations as specified in List 33 under S. No. 404, and simplification of the associated condition no. 48 for availing such exemption and disposal of such goods]</p>
66.	513	<p>Parts or components for use in manufacture of populated printed circuit board of various telecom and electronics related products, and its sub-parts.</p> <p>[Exemption to continue for Digital Video Recorder (DVR)/Network Video Recorder(NVR) falling under tariff item 8521 90 90; CCTV Camera/IP Camera falling under tariff item 8525 20 80; Reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00]</p>

PROPOSALS INVOLVING CHANGES IN EFFECTIVE BASIC CUSTOMS DUTY RATES IN RESPECT OF PHASED MANUFACTURING PROGRAM [PMP] WITH RESPECT TO SPECIFIC ELECTRONIC GOODS

S. No.	Chapter, heading, sub-heading, or tariff item	Commodity	From	To			
				2022-23	2023-24	2024-25	2025-26
PMP for Wrist Wearable Devices (Smart watches)							
Following parts for manufacture of wearable devices falling under tariff item 8517 62 90 of the Customs Tariff. Further, IGCR conditions shall apply.							
1.	8517 79 10	Printed Circuit Board Assembly (PCBA)	NIL	NIL	10%	15%	15%
2.	8544	Charging Cable	10%	NIL	5%	10%	15%
3.	39, 73, 85	Specified parts of wearable devices	As per CTH	NIL	5%	10%	15%
4.	8507 60 00/ 8507 80 00	Battery	15%	NIL	5%	10%	15%
5.	8517 79 90	Display Assembly	NIL	NIL	NIL	5%	10%
6.	8501	Vibrator Motor	10%	10%	10%	10%	10%
7.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	As per CTH	NIL	NIL	NIL	NIL
8.	8517 62 90	Wrist Wearable Devices (Commonly known as Smart Watches)	20%	20%	20%	20%	20%

PMP FOR HEARABLE DEVICES							
Following parts for manufacture of hearable devices falling under sub-headings 8518 21, 8518 22, 8518 29 or 8518 30 of the Customs Tariff. Further, IGCR conditions shall apply.							
1.	8518 90 00	PCBA for Hearable Device	10%	NIL	10%	15%	15%
2.	8544	USB Cable	10%	15%	15%	15%	15%
3.	73, 74, 85	Specified parts of hearable devices	As per CTH	NIL	5%	10%	15%
4.	8507 60 00/ 8507 80 00	Battery	15%	NIL	5%	10%	15%
5.	8518 90 00	Speaker Assembly (Pre-assembled speaker driver with protective mesh, but not including PCBA or battery)	10%	NIL	NIL	5%	10%
6.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1, 3, 4, and 5 above	As per CTH	NIL	NIL	NIL	NIL
7.	8518 21, 8518 22, 8518 29, 8518 30	Hearable Devices	15%	20%	20%	20%	20%
PMP FOR SMART METERS							
Following parts for manufacture of smart meters falling under tariff item 9028 30 10 of the Customs Tariff. Further, IGCR conditions shall apply							
1.	9028 90 10	Assembled / Populated PCB for Smart Meters	7.5%	20%	20%	20%	20%
2.	8517 69 90	Communication Module	10%	NIL	NIL	5%	10%
3.	8536 49 00	Relay	10%	5%	10%	10%	15%
4.	8517 71	Antenna	NIL	NIL	NIL	5%	10%

	00						
5.	8524 11 00/ 8524 91 00	LCD & Backlight for LCD	15%	NIL	5%	10%	10%
6.	8506 50 00	Battery	10%	NIL	5%	10%	10%
7.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	As per CTH	NIL	NIL	NIL	NIL
8.	9028 30 10	Smart Meters	15%	25%	25%	25%	25%

OTHER PROPOSALS INVOLVING CHANGES IN BASIC CUSTOMS DUTY RATES/ HEALTH CESS IN RESPECTIVE NOTIFICATIONS [WITH EFFECT FROM 2.2.2022, UNLESS SPECIFIED OTHERWISE]

S. No.	Chapter, heading, sub-heading, or tariff item	Commodity	From	To
AGRICULTURAL PRODUCTS AND BY PRODUCTS				
1.	0306	Live Black tiger shrimp (Penaeus monodon)	30%	10%
2.	0306 19 00	Frozen Krill	30%	15%
3.	1518	Algal Oil for manufacturing of aquatic feed	30%	15%
FUELS, CHEMICALS AND PLASTICS				
4.	2710 19	Fuel oil	5%	2.5%
5.	2710 19	Straight run fuel oil	5%	2.5%
6.	2710 19	Low Sulphur ax residue	5%	2.5%
7.	2710 19	Vacuum residue, Slurry	5%	2.5%
8.	2710 19	Vacuum gasoil	5%	2.5%
9.	2837 11 00	Sodium cyanide	7.5%	10%
PAPER				
10.	4707	Recovered (waste and scrap) paper or paperboard for use in manufacturing of paper, paperboard or newsprint	NIL	2.5%
GEMS AND JEWELLERY SECTOR				
11.	7102 21 7102 31 00	Simply Sawn Natural Diamonds imported under Kimberley Process Certification Scheme (KPCS)	Applicable Rate	NIL
12.	71	Cut and Polished Diamonds	7.5%	5%
13.	71 (except 7104 99 00)	Cut and Polished Natural Gemstones	7.5%	5%
METALS				

14.	7204	Iron and steel scrap, including stainless steel scrap [Exemption hitherto available till 31.3.2022 is being extended up to 31.03.2023]	NIL [upto 31.3.2022]	NIL [upto 31.3.2023]
ELECTRICAL AND ELECTRONICS SECTOR				
15.	3920 99 99, 9002 11 00	Camera lens for use in manufacture of Camera Module for Cellular Mobile Phone	10%/15%	2.5%
16.	Specific CTH	Specified parts for use in manufacture of transformers of chargers/adapters	10%/15%	5%
17.	74 or 76	Copper/Aluminium based Copper clad laminate for use in manufacture of PCB/MCPCB	5%/7.5%	NIL
18.	90	Following items used in manufacture of X-ray items: X-Ray grid Multi Leaf Collimator/ Iris Static User Interface	5%	10%
19.	90	X-Ray Machines	7.5%	10%
MEDICAL DEVICES				
20.	9018 32 10	Surgical needles imported for manufacture of Surgical sutures	Health Cess @ 5%	Health Cess @ Nil
TOYS				
21.	9503	Parts of electronic toys for manufacture of electronic toys	15%	25%
CAPITAL GOODS				
22.	7325 10 00	S. G. Ingot Castings used in manufacturing of Plastic Processing Machinery	10%	7.5%
23.	8483 40 00, 8477 90 00	Ball Screw and Linear Motion Guide used in manufacturing of Plastic Processing Machinery	7.5%	5%

24.	84	Bushing (made up of platinum and rhodium alloy, imported in exchange of worn-out bushing exported for refurbishment)	10%	7.5%
25.	8419	Coffee roasting, brewing or vending machineries for use in the manufacturing or processing of coffee	10%	7.5%

REVIEW OF LEVY OF SOCIAL WELFARE SURCHARGE [SWS] ON VARIOUS ITEMS BY AMENDING NOTIFICATION NO. 11/2018- CUSTOMS DATED 02.02.2018

S. No.	Amendment
1.	All goods falling under tariff items 0802 91 00, 0802 92 00 and 0802 99 00 have been exempted from SWS.
2.	All goods falling under sub-headings 1509 90 and 1510 90 have been exempted from SWS.
3.	All goods falling under tariff items 2515 12 90, 2516 11 00, 2516 12 00 have been exempted from SWS.
4.	All goods falling under the sub-headings 5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, and 5211 49 have been exempted from SWS.
5.	All goods falling under the sub-heading 5407 61 have been exempted from SWS.
7.	All goods falling under tariff items 5516 22 00 and 5516 23 00 have been exempted from SWS.
8.	All goods falling under tariff item 5802 30 00 have been exempted from SWS.
9.	The current SWS exemption has been withdrawn for all goods falling under tariff item 6001 92 00.
10.	The current SWS exemption has been withdrawn for all the goods falling under tariff item 6101 20 00; goods falling under sub-heading 6101 30; goods falling under tariff items 6102 10 00 & 6102 20 00; goods falling under sub-heading 6102 30; goods falling under sub-heading 6104 19 (except of wool or fine animal hair or cotton); and goods falling under tariff items 6104 62 00, 6104 63 00.
11.	SWS exemption has been withdrawn for all the goods falling under sub-headings 6201 30, 6201 40, 6202 30, 6202 40; falling under tariff items 6204 11 00, 6204 13 00; goods falling under sub-heading 6204 19, 6204 31; goods falling under tariff items 6204 32 00 & 6204 33 00; and goods falling under sub-headings 6204 39 & 6204 69.
12.	In the heading 6203, the exemption from SWS has been narrowed down to all the goods falling under tariff items 6203 22 00, 6203 23 00; goods falling under sub-heading 6203 29; goods falling under tariff item 6203 41 00; and goods falling under sub-heading 6203 42.
13.	SWS exemption has been withdrawn for all the goods falling under Sl. No. 3 [Men's or boy's overcoats, car coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103, of wool or fine animal hair, falling under tariff item 6101 90 90] and Sl. No.4 [Upholstery fabrics falling under the following headings or sub-headings - 5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, 5211 49, 5407 61, 5516 22 00, 5516 23 00, 5802 30 00] of the notification No. 11/2018 – Customs dated 02.02.2018.

Disclaimer

The information which is summarized herein does not constitute a professional / legal advice. A detailed and thorough examination of the facts and circumstances of a particular situation are always needed for any legal opinion / advice.

THANK YOU

Abott Law Office

*Unit No. 95D, Tower-2, Pocket-C,
Express View HIG Apartments, Pocket-C,
Noida-201 304
E-mail: sumit@abott.in*