

Customs

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

**NOTIFICATION NO
27/2009-Cus, Dated: March 24, 2009**

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 118(E) of the same date, namely :-

In the said notification, in the Table, against S.No. 29A, for the entry in column (4), the entry "Nil" shall be substituted.

[F.No.356/52/2008-TRU]

(Unmesh Sharad Wagh)
Under Secretary to the Government of India

Note.- The principal notification No. 21/2002-Customs, dated the 1st March, 2002, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 118(E), dated the 1st March, 2002 and was last amended by notification no. 20/2009-Customs, dated the 24th February, 2009 which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G. S.R.121(E), dated the 24th February, 2009.

Update: 26th March, 2009

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

**NOTIFICATION NO
No. 37/2008-Cus, Dated : March 20, 2008**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 which was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E), dated the 1st March, 2002, namely:-

In the said notification, -

- in the preamble, in the proviso, after clause (iad), the following clause shall be inserted, namely:-

“(iae) the goods specified against serial No.22AB of the said Table on or after the 1st day of April, 2009.”;

- in the Table,-
- after S.No. 22AA and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"22AB.	1006 30	All goods	Nil	-	-";

- against S.No. 30, for the entries occurring in column (4) against clauses (A), (B) and (C) of item II of column (3), the entry "20%" shall respectively be substituted;
- against S.No. 36A, for the entry in column (4), the entry "20%" shall be substituted;
- against S.No. 36B, for the entry in column (4), the entry "27.5%" shall be substituted;
- after S.No.37 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"37A.	1514 11 or 1514 91	All goods, edible grade	20%	-	-
37B.	1514 19 or 15 14 99	All goods, edible grade	27.5%	-	-";

- against S.No. 434, for the entry in column (4), the entry "27.5%" shall be substituted;

2. This notification shall come into force with effect from the 21st day of March, 2008.

[F.No. 354/187/2007-TRU]

(S.Bajaj)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E), dated the 1st March, 2002 and was last amended by notification No. 21/2008-Customs, dated the 1st March, 2008 which was published in the Gazette of India, Extraordinary vide number G.S.R.120(E), dated the 1st March, 2008.

Update: 20th March, 2008

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

**New Delhi dated the 10th January, 2008
Notification No.7/2008-Customs**

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.20/2006-Customs, dated the 1st March, 2006, which was published vide G.S.R. 92(E), dated the 1st March, 2006, namely: -

In the said notification, in para 3, after item (xi), the following shall be added, namely: -

"(xii) No. 2/2007-Customs, dated the 5th January, 2007, G.S.R.10(E), dated the 5th January, 2007."
[F.No. 354/77/98-TRU]

(S. Bajaj)

Under Secretary to the Government of India

Note: The principal notification No.20/2006-Customs, dated the 1st March, 2006 was published in the Gazette of India, Extraordinary, vide number G.S.R. 92(E), dated the 1st March, 2006 and was last amended vide notification No.93/2007-Customs, dated the 8th August, 2007 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 539 (E), dated the 8th August, 2007.

Update: 12th Jan. 2008

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

New Delhi dated the 31st Dec., 2007

Notification No.125/2007-Customs

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.67/2006-Customs, dated the 30th June, 2006 which was published in the Gazette of India, Extraordinary, vide G.S.R.No.393 (E), dated the 30th June 2006, namely: -

In the said notification, for the existing Table the following Table shall be substituted, namely: -

Table

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate for import from countries listed in APPENDIX I	Rate for import from countries listed in APPENDIX II
(1)	(2)	(3)	(4)	(5)
1 to 34 -----				
35	1507, 1508, 1509, 1510, 1511, 1512 29 90	All goods (except crude palm oil), other than edible grade, having Free Fatty Acid (FFA) 20 percent or more	20%	Nil
36	1508, 1509 or 1510	Refined vegetable oils of edible grade, in loose or bulk form	20%	Nil
37	1511	Fractions of crude palm oil (other than crude palmolein), of edible grade, having an acid value of 2 or more and total carotenoid (as beta carotene) in the range of 500mg/kg. to 2500mg/kg., in loose or bulk form Explanation — For the purposes of this exemption, "Crude palm oil" means fixed vegetable oils, fluid or solid, obtained by pressure, if they have undergone no processing other than decantation, centrifugation or filtration, provided that, in order to separate the oils from solid particles only mechanical force, such as gravity, pressure or centrifugal force, has been employed, excluding any absorption filtering process,	20%	Nil

		fractionalization or any other physical or chemical process. If obtained by extraction oil shall continue to be considered as "crude", provided it has undergone no change in colour, odour or taste when compared with corresponding oil by pressure.	
38 to 127 -----			

2. This notification shall come into force with effect from the 1st day of January, 2008.

[F.No. 354/42/2002-TRU]

(S.Bajaj)
Under Secretary to the Government of India

Note. – The principal notification No. 67/2006-Customs, dated the 30th June, 2006 was published in the Gazette of India, Extraordinary, vide number G.S.R.393 (E), dated the 30th June, 2006 and was last amended by notification No.79/2007-Customs, dated the 29th June, 2007 which was published in the Gazette of India, Extraordinary, vide number G.S.R 453 (E), dated the 29th June, 2007.

Update: 31st Dec., 2007

NOTIFICATION NO.118/2007-CUSTOMS
Dated 17th December, 2007

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with sub-section (6) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number 113/2003-CUSTOMS dated the 22nd July, 2003 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.572(E) dated the 22nd July, 2003, namely:-

In the said notification,-

- (i) in paragraph I, after the words and figures "castor oil cake falling under item 23069017" the words and figures "and castor de-oiled cake falling under item 23069027" shall be inserted;
- (ii) after paragraph I, the following proviso shall be inserted, namely:-
"Provided that exemption contained in this notification shall not apply in the cases where castor oil cake falling under item 23069017 and castor de-oiled cake falling under item 2306 90 27 of the First Schedule to the said Customs Tariff Act are manufactured out of inputs on which duty drawback or benefit under Duty Entitlement Passbook (DEPB) schemes or any other export benefit as admissible under the Foreign Trade Policy has been availed of either by the unit in special economic zone or by the supplier of inputs, as the case may be.

Sd/-
(Aseem Kumar)
Under Secretary to the Government of India

F.No.DGEP/SEZ/59/2007
Issued by:
Ministry of Finance
(Department of Revenue)
New Delhi

Update: 18th Dec., 2007

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

New Delhi, the 2nd August, 2007.

Notification No.91/2007-Customs

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 which was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E), dated the 1st March, 2002, namely: -

In the said notification, in the Table,-

(i) for S.No.30 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"30.	15	I. The following goods, other than of edible grade, namely: - (A) Crude palm stearin having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1511, imported for manufacture of soaps, fatty acids and fatty alcohols by a manufacturer having plant for splitting up of such oils into fatty acids and glycerols (B) All goods (except crude palm oil and crude palm stearin) having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515, imported for the manufacture of soaps, industrial fatty acids and fatty alcohol by a manufacturer having plant for splitting up of such oils into fatty acids and glycerols (C) All goods (except crude palm oil), having Free Fatty Acid (FFA) 20 percent or more, and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515 for the manufacture of soaps, industrial fatty acids, and fatty alcohol (D) All goods (except crude palm oil), having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515 II. The following goods, of edible grade namely,- (A) Crude palm oil falling under heading 1511, having an acid value of 4 or more and total carotenoid (as beta carotene) in the range of 250 mg/kg. to 2500 mg/kg., in loose or bulk form for manufacture of refined oil, refined palmolein, vanaspati, bakery shortening or inter-esterified fats (B) Crude Palmolein falling under heading 1511, having an acid value of 4 or more and total carotenoid (as beta carotene) in the range of 500 mg/kg. to 2500 mg/kg., in loose or bulk form for manufacture of refined oil, refined palmolein, vanaspati, bakery shortening or inter-esterified fats (C) Fractions of crude palm oil (other than crude palmolein) falling under heading 1511, having an acid value of 2 or more and total carotenoid (as beta carotene) in the range of 500 mg/kg. to 2500 mg/kg., in loose or bulk form <i>Explanation.</i> -For the purposes of this exemption, "Crude palm oil" means fixed vegetable oils, fluid or solid, obtained by pressure, if they have undergone no processing other than decantation, centrifugation or filtration, provided that, in order to separate the oils from solid particles only mechanical force, such as gravity, pressure or centrifugal force, has been employed, excluding any absorption filtering process, fractionalization or any other physical or chemical process. If obtained by extraction an oil shall continue to be considered as "crude", provided it has undergone no change in colour, odour or taste when compared with corresponding oil obtained by pressure	10%	--	5
			12.5%	--	5
			20%	--	5
			65%	--	--
			45%	--	5
			45%	--	5
			45%	--	--

(ii) S.No. 34 and the entries relating thereto shall be omitted.

[F.No. 354/106/2006-TRU]

(S.Bajaj)
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.118(E), dated the 1st March, 2002 and was last amended by notification No.87/2007-Customs, dated the 23rd July, 2007 which was published in the Gazette of India, Extraordinary vide number G.S.R.499(E), dated the 23rd July, 2007.

Update: 3rd August, 2007

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

New Delhi, the 23rd July, 2007_

Notification No. 87/2007-Customs

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 which was published in the Gazette of India, Extraordinary, vide number G. S.R.118 (E), dated the 1st March, 2002, namely: -

In the said notification, in the Table, -

(i) after S.No.29 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"29A.	1507 10 00 or 1507 90 10	All goods	40%	-	-";

(ii) against S.No. 34, in column (3), against items (A), (B) and (C), for the entries in column (4), the entry "40%" shall respectively be substituted;

(iii) against S.No. 36A, for the entry in column (4), the entry "40%" shall be substituted;

(iv) against S.No. 36B, for the entry in column (4), the entry "50%" shall be substituted;

(v) against S.No. 434, for the entry in column (4), the entry "52.5%" shall be substituted.

[F.No. 354/106/2006-TRU]

(S.Bajaj)
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.118(E), dated the 1st March, 2002 and was last amended by notification No. 73/2007-Customs, dated the 21st May, 2007 which was published in the Gazette of India, Extraordinary vide number G.S.R.365(E), dated the 21st May, 2007.

Update: 24th July, 2007

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

NOTIFICATION NO

58/2007-Customs, Dated: April 13, 2007

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1 st March, 2002 which was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E), dated the 1 st March, 2002, namely: -

In the said notification, in the Table,-

1) against S.No. 34, in column (3), against items (A), (B) and (C), for the entries in column (4), the entry "50%" shall respectively be substituted;

2) against S.No. 434, for the entry in column (4), the entry "57.5%" shall be substituted.

[F.No. 354/106/2006-TRU]

(S.Bajaj)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R. 118 (E), dated the 1 st March, 2002 and was last amended by notification No.54/2007-Customs, dated the 11 th April, 2007 which was published in the Gazette of India, Extraordinary vide number G.S.R.284(E), dated the 11 th April, 2007.

Update: 16th April, 2007

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

New Delhi, the 1st March, 2007
10 Phalguna, 1928 (SAKA)

NOTIFICATION No. 20/2007-CUSTOMS

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 which was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E) of the same date, namely: -

In the said notification,-

(A) in the proviso,-

(i) clause (a) shall be omitted;

(ii) in clause (b), for the words, letters and figures "the 1st day of May, 2007", the words,

letters and figures "the 1st day of May, 2009" shall be substituted;

(iii) clause (c) shall be omitted;

(B) in the Table,-

(i) against S.No. 36A, for the entry in column (4), the entry "50%" shall be substituted;

(ii) against S.No. 36B, for the entry in column (4), the entry "60%" shall be substituted;

(iii) to (lxvi) xxx

(C) in the ANNEXURE,- xxx

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

(S. Bajaj)
Under Secretary to the Government of India

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

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

New Delhi, the 1st March, 2007
10 Phalguna, 1928 (SAKA)

NOTIFICATION No. 23/2007-CUSTOMS

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 20/2006-Customs, dated the 1st March, 2006 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 92 (E), of the same date, namely:-

In the said notification, in the Table, after S.No. 62 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

S.No.	Chapter, heading, subheading or tariff item of the First Schedule	Description of goods	Standard rate
(1)	(2)	(3)	(4)
"63.	1507 to 1515	Edible grade vegetable oils and their edible grade fractions	Nil

64.	2613 10 00	All goods	Nil."
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[F.No.334/1/2007-TRU]

(S. Bajaj)

Under Secretary to the Government of India

Note: The principal notification No.20/2006-Customs, dated the 1st March,2006 was published in the Gazette of India, Extraordinary, vide number G.S.R. 92(E), dated the 1st March,2006 and was subsequently amended vide notification No.16/2007-Customs, dated the 21st Feb., 2007 which was published in the Gazette of India, Extraordinary,vide number G.S.R.98 (E), dated the 21st Feb., 2007.

Update: 1st March, 2007

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

**New Delhi, dated the 24th January, 2007.
4 Magha, 1928 (Saka)**

Notification No. 8/2007-Customs

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 which was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E), dated the 1st March, 2002, namely: -

In the said notification, in the Table,-

- i) against S.No. 34, in column (3), against items (A), (B) and (C), for the entries in column (4), the entry "60%" shall respectively be substituted;
- ii) after S.No.36 and the entries relating thereto, the following entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"36A	1512 11 10	All goods	65%	-	-
36B	1512 19 10	All goods	75%	-	-";

- iii) against S.No. 434, for the entry in column (4), the entry "67.5%" shall be substituted.

[F.No. 354/106/2006-TRU]

(S.Bajaj)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R. 118(E), dated the

1st March, 2002 and was last amended by notification No.6/2007-Customs, dated the 22nd January, 2007 which was published in the Gazette of India, Extraordinary vide number G.S.R.39(E), dated the 22nd January, 2007.

Update : 25th January, 2007

Board Instruction (Customs) - 2006

F.No. 450/142/2006-Cus.IV

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

October 12th, 2006.

Subject: Import of non-edible oils – regarding_

The undersigned is directed to refer to above subject and to say that concern has been raised over substantial increase in imports of non-edible oils in the recent past. It is apprehended that edible grade oil is being mis-declared as non-edible grade and is being sold in the domestic market exerting a downward pressure on the domestic edible oil prices. It is also apprehended that non-edible grade oils might have been used for adulteration of edible oils.

2. There were earlier reports that the concessional rates of non-edible grade crude palm oil were being misused. Taking note of such complaints, non-edible grade crude oil was excluded from the purview of the scheme of concessional rate. Non-edible grade crude palm oil can now be imported only at 100% rate of duty. The increase in import duty on non-edible grade oils, may not necessarily mean that there is misuse, as soap manufacturers import such non-edible grade oils.

3. However, as a precautionary measure, you are requested to alert the field formations under your jurisdiction to check any mis-declaration of the imported oils. Specific instances of cases of mis-declaration, if any, may be brought to the notice of the Board. These cases shall be thoroughly investigated and appropriate action taken.

Update : 17th October, 2006

Ministry of Finance
Department of Revenue

New Delhi, 1st March, 2006

**NOTIFICATION
No.11 /2006-CUSTOMS**

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 which was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E), dated the 1st March, 2002, namely: -

In the said notification, -

(I) in the preamble,

(i) for the word and figure "section 3", the words, brackets and figures "sub-section of section 3" shall be substituted;

(ii) in the proviso, for clause (b), the following clause shall be substituted, namely: -

“(b) the goods specified against serial No.252A of the said Table on or after the 1st day of May,2007;”;

(iii) in the proviso, clause (d) shall be omitted;

(II) in the Table, -

- (i) S. No. 13 and the entries relating thereto shall be omitted;
- (ii) for S.No. 30, and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“30.	15	(A) All goods (except crude palm oil) other than edible grade, having Free Fatty Acid (FFA) 20 per cent or more and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513 1514 or 1515, imported for the manufacture of soaps, industrial fatty acids, and fatty alcohol by a manufacturer having plant for splitting up of such oils into fatty acids and glycerols	12.5%	5
		(B) All goods (except crude palm oil) other than edible grade, having Free Fatty Acid (FFA) 20 per cent or more, and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513 1514 or 1515, for the manufacture of soaps, industrial fatty acids, and fatty alcohol	20%	5
		(C) All goods (except crude palm oil) other than edible grade, having Free Fatty Acid (FFA) 20 per cent or more and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513 1514 or 1515	65%	-

(iii) S.No.42 to (Ixv) S.No.510 XXX

(Ixvi) after S.No. 510, and the entries relating thereto, the following S.No. and entries shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)	(6)
“511. to 512	XX				
513.	1516 20	All goods	80%	-	-
514.	1517 or 1518	All goods of edible grade	80%	-	-
515	1517 or 1518	All goods other than edible grade	30%	-	-
516 to 540	XX				

III XXX

[F.No.334/3/2006-TRU]

(S. Bajaj)
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R. 118(E), dated the 1st March, 2002, and was last amended by notification No.88/2005-Customs, dated the 30th September, 2005, which was published in the Gazette of India, Extraordinary vide number G.S.R.619 (E), dated the 30th September, 2005.

Ministry of Finance
Department of Revenue

New Delhi, 1st March, 2006

**NOTIFICATION
No.19 /2006-CUSTOMS**

G.S.R. (E).- In exercise of the powers conferred by sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 19/2005-Customs, dated the 1st March, 2005 [number G.S.R. 117(E), dated the 1st March, 2005], hereby directs that all goods specified under the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Act, having regard to the sales tax, value added tax, local tax and other taxes or charges leviable on sale or purchase or transportation of like goods in India, when imported into India, shall **be liable to an additional duty of customs at the rate of four percent. ad valorem.**

[F.No.334/3/2006-TRU]

(S.Bajaj)

Under Secretary to the Government of India

Update : 1st March, 2006

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

New Delhi, the 4TH OCTOBER, 2005.

**NOTIFICATION
No. 89/2005-CUSTOMS**

GSR (E) In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of description specified in column (2) of the Table below, when imported into India,-

- (a) from so much of duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table;
- (b) from so much of additional duty leviable thereon under section 3 of the said Customs Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table;

subject to the following conditions, namely :-

- (i) that the importer has been issued a Duty Entitlement Pass Book by the Licensing Authority in terms of paragraph 4.3 or paragraph 7.9 of the Foreign Trade Policy;

(ii) that the importer has been permitted credit entries in the said Duty Entitlement Pass Book by the Licensing Authority at the rates notified by the Government of India in the Ministry of Commerce and Industry for the products exported;

(iii) that the said Duty Entitlement Pass Book is produced before the proper officer of Customs for debit of the duties leviable on the goods, but for exemption contained herein :

Provided that exemption from duty shall not be admissible if there is insufficient credit in the said Duty Entitlement Pass Book for debiting the duty leviable on the goods, but for this exemption.

(iv) the said Duty Entitlement Pass Book shall be valid for twenty four months from the date of issue or such extended period as may be granted by the Licensing Authority for import and export only at the port of registration which shall be one of the sea ports at Mumbai, Kolkata, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Mormagoa, Chennai, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Mundhra, Nagapattinam, Okha, Bedi (including Rozi – Jamnagar), Muldwarka and Porbander or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Kolkata, Coimbatore, Delhi, Hyderabad, Jaipur, Chennai, Srinagar, Trivandrum, Varanasi, Nagpur, Cochin and Rajasansi (Amritsar) or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirpur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Dulatabad (Wanjarwadi and Maliwada), Waluj (Aurgangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondicherry, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur, Dadri and Tuticorin or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole and Mahadipur or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 to 1962)

Provided that where the expiry of the Duty Entitlement Pass Book falls before the last day of the month, such Duty Entitlement Pass Book shall be deemed to be valid till the last day of the said month :

Provided further that the Commissioner of Customs may, by special order and subject to such conditions as may be specified by him, permit imports and exports from any other sea port, airport, inland container depot or through any land customs station;

(v) that where the importer does not claim exemption from the additional duty of customs leviable under section 3 of the Customs Tariff Act, 1975 (51 of 1975), he shall be deemed not to have availed the exemption from the said duty for the purpose of calculation of the said additional duty of customs;

(vi) that the importer shall be entitled to avail the drawback or CENVAT credit of additional duty leviable under section 3 of the said Customs Tariff Act against the amount debited in the said Duty Entitlement Pass Book;

(vii) that where benefit of exemption from duty is claimed by a person, who is not a Duty Entitlement Pass Book holder, such benefit shall be permissible only against specific amount of credit, not being a provisional credit, transferred by a Duty Entitlement Pass Book holder to such person.

2. This notification shall have effect upto and inclusive of the 31st day of December, 2005.

TABLE

S. No.	Description of goods	Standard rate	Additional Duty rate
(1)	(2)	(3)	(4)
1.	Goods other than edible oils	Nil	Nil

2.	Edible Oils	50% of applied rate of duty	50% of applied rate of additional duty
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Explanation, - For the purposes of this notification, -

- (i) "Foreign Trade Policy" means Foreign Trade Policy 2004-2009 published in the notification of the Government of India in the Ministry of Commerce and Industry vide No.1/2004, dated the 31st August, 2004 as amended from time to time;
- (ii) "Licensing Authority" means the Director General of Foreign Trade appointed under Section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant a licence under the said Act;
- (iii) "applied rate of duty" means the standard rate of duty specified in the First Schedule to the said Customs Tariff Act with respect to the goods specified in column (2) of the said Table, read with any other notification (for the time being in force) issued in respect of such goods under sub-section (1) of section 25 of the said Customs Act;
- (iv) "applied rate of additional duty" means the additional duty leviable under section 3 of the said Customs Tariff Act with respect to the goods specified in column (2) of said Table, read with any other notification (for the time being in force) issued in respect of such goods under sub-section (1) of section 25 of the said Customs Act.

(F.NO.605/128/2005-DBK)

**SD/-
(JAGMOHAN SINGH)
UNDER SECRETARY TO THE GOVT. OF INDIA**