

Extract from Notification 50/2017-Customs dated 30.06.2017

SNo.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard Rate	Integrated Goods and Services Tax	Condition No
(1)	(2)	(3)	(4)	(5)	(6)
4.	0302 or 0303	Atlantic salmon	10%	-	-
15.	05 or any other Chapter	The following goods, namely:- (1) Frozen semen; (2) Frozen semen equipment, namely:- (a) flasks, refrigerators, vessels, jars or dewars, and their accessories; (b) Plastic insemination sheath and insemination guns; and (c) Weaton ampoules and straws for freezing semen	5%	-	-
17.	06, 07, 08, 09 or 12	Planting materials, namely, oil seeds, seeds of vegetables, flowers and ornamental plants, tubers and bulbs of flowers, cuttings or saplings of flower plants, seeds or plants of fruits and seeds of pulses.	5%	-	3
26.	0802 21 00, 0802 22 00	All goods	10%	-	-
28.	0802 61 00, 0802 62 00, 0802 70 00 or 0802 90 00	All goods (excluding areca nuts also known as betel nuts) [01/02.02.2020 – Strikethrough words and HS Codes deleted]	30%	-	-
33.	0810 60 00 or 0810 90	All goods, other than black, white or red currants and gooseberries.	15%	-	-
46.	1209	All goods (other than those falling under subheadings 1209 91 and 1209 99)	15%	-	-
49.	1211 30 00, 1211 40 00, 1211 50 or 1211 90	All goods, fresh or dried, other than liquorice roots	15%	-	-
50.	1301 90	Seed lac	5%	-	-
52.	1301 90 22	All goods	20%	-	-
82.	1520 00 00	Crude glycerin for use in the manufacture of soaps	Nil	-	9
96.	1903 00 00	All goods	30%	-	-
97.	1905 31 00 or 1905 32	All goods	30%	-	-
104.	Any Chapter	The goods specified in List 1 used in the processing of sea-food.	Nil	-	10
122.	2505 10 11, 2505 10 12, 2505 10 19	Silica Sands	2.5%	-	-
146.	2710	Avgas	Nil	-	-
151.	2710 19	Kerosene imported by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited, Bharat Petroleum Corporation Limited and IBP Company Limited for ultimate sale through the Public Distribution System. Explanation.-"Kerosene" means any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of 18 mm or more (determined in the apparatus known as the smoke point lamp in the manner indicated in the Bureau of Indian Standards specifications ISI : 1448 (P- 31)-1968 and is ordinarily used as an illuminant in oil burning lamps.	Nil	-	-
166.	28, 29 or 30	The following goods, namely : - (A) Drugs, medicines, diagnostic kits or equipment specified in List 3 (B) Bulk drugs used in the manufacture of drugs or medicines at (A)	5% 5%	- -	- 9
167.	28, 29, 30 or 38	The following goods, namely :- (A) Life saving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4. (B) Bulk drugs used in the manufacture of life saving drugs or medicines at (A). (C) Other life saving drugs or medicines	Nil Nil Nil	- - -	- 9 16
187.	29 or any Chapter	Raw materials intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines	Nil	-	19
191.	29	Maltol, for use in the manufacture of deferiprone	Nil	-	9

192.	29 or 38	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio- diesels	10%	-	-
194.	2902 41 00	o-Xylene	Nil	-	-
196.	2902 43 00	p-Xylene	Nil	-	-
216.	Any Chapter	Artificial kidney	Nil	-	-
216A	Any Chapter	Raw materials, parts or accessories for use in manufacture of artificial kidney [25/06.07.2019 – SNo. 216A inserted]	Nil	-	9
217.	Any Chapter	All types of contraceptives	Nil	-	-
265.	3902	Capacitor grades polypropylene granules or resins for the manufacture of capacitor grade plastic film	Nil	-	9
277.	6814 90 90	Mica glass tape for use in the manufacture of insulated wires and cables falling under heading 8544 (except sub-heading 8544 11)	7.5%	-	9
281.	4001 21, 4001 22, 4001 29	All goods	25% or Rs. 30/- per kg, whichever is lower	-	-
289.	4401 21 00, 4401 22 00	Wood in chips or particles, imported for use in manufacture of the following, namely:- (i) paper and paperboard; (ii) newsprint.	Nil	-	9
293.	48	Grape guard, namely, paper of a type generally used for the packing of grapes and which consists of two sheets of treated white paper pressed together with thin rectangular pouches containing sodium meta-bi-sulphite, with kraft paper pasted thereto or a single paper coated with sodium meta-bi-sulphite, and which is used for the purpose of preventing fungal decay and thus helps prolonged storage in fresh condition, imported for use in the packing of grapes.	5%	-	-
320.	5402 19 00 5402 52 00 5503 11 00 5503 11 00 5503 19 00 5503 19 00 5503 30 00 5504 10 00	Nylon 66 filament Polyester yarn-Anti Static Filament Aramid Flame Retardant Fibre Para- aramid Fibre Nylon Staple Fibre Nylon Anti Static Staple fibre Modacrylic fibre Flame Retardant Viscose Ryon Fibre [37/30.12.2019 – HS Code amended]	2.5%	-	-
324.	Any Chapter	Monofilament long line system for tuna fishing	5%	-	34
326.	56031100	Hydrophilic Non-Woven, Hydrophobic Non- Woven, imported for use in the manufacture of Adult Diapers	5%	-	9
327.	57	Samples of hand knotted carpets	Nil	-	36
328.	5902 20	Polyester tyre cord fabric	5%	-	-
329.	6001 10 or 6001 92	Pile fabrics for the manufacture of toys	10%	-	9
332.	Any Chapter	Parts of umbrella, including umbrella panels	5%	-	-
393.	84	The following goods, namely:- (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	5%	-	-
394.	84	Bacteria removing clarifier	Nil	-	-
395.	84 or any other Chapter	The following goods, namely:- (i) Marine seawater pumps with fibre impellers, (ii) Automatic fish/prawn feeder	5%	-	-
396.	84 or any other Chapter	Machinery or equipment for effluent treatment plant for leather industry	Nil	-	44
397.	84 or any other Chapter	Goods specified in List 10 required for use in high voltage power transmission project	7.5% 5%	-	45

		<i>[01/02.02.2020 – Duty raised to 7.5% from 5%]</i>			
399.	84 or any other Chapter	The following goods (other than old and used) for use in man-made or synthetic fibre or yarn industry, namely:- (1) Machinery or equipment specified in List 11; (2) Parts for manufacture of the goods at (1)	5% 5%	- -	- 9
400.	84 or any other Chapter	The following goods (other than old and used) for use in textiles industry; namely:- (1) Machinery or equipment specified in List 12; (2) Parts for manufacture of the goods at (1)	5% 5%	- -	- 9
402.	84 or 85	The following goods, for use in the manufacture of static converters for automatic data processing machines and units thereof of heading/sub-heading/ tariff item 8443 31 00, 8443 32 00, 8471, 8517 62, 8528 42 00, 8528 49 00, 8528 52 00 or 8528 62 00, namely:- (a) Populated printed circuit boards falling under sub-heading/ tariff item 8443 99 or 8473 30 or 8517 70 10 or 8529 90 90; (b) Transformers falling under tariff item 8504 31 00; (c) All goods falling under sub-heading 8504 90; (d) SMF Battery falling under tariff item 8507 20 00; (e) Enamelled copper wire falling under heading 8544	Nil	-	9
403.	84 or any other Chapter	Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off- shore oil exploration or exploitation	Nil	-	47
404.	84 or any other Chapter	Goods specified in List 33 required in connection with: (a) petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, (b) petroleum operations undertaken under specified contracts (c) petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy (d) petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP) (e) coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy (f) petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP). [31/24.09.2019 – Item (f) inserted]	Nil	5%	48
405.	84 or any other Chapter	The following goods, namely:- (1) Wind operated electricity generators upto 30 KW and wind operated battery chargers upto 30 KW (2) Parts of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators, namely:- (a) Special bearings, (b) Gear box, (c) Yaw components, (d) Wind turbine controllers, and (e) Parts of the goods specified at (a) to (d) (3) Blades for rotor of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators (4) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators (5) Raw materials for the manufacture of– (a) blades for rotor of wind operated electricity generators, or (b) parts, sub-parts of such blades	5% 5% 5%	- - -	49 49 49
406.	84 or any other Chapter	Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators [02/01.02.2021 – The words “9 and” inserted in column (6)	5%	-	9 and 24
407.	84 or any other Chapter	Goods required for,- (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new capacity with non – ODS technology. Explanation.- “Goods” , for the purpose of this entry means goods which are designed exclusively for non-ODS technology	Nil	-	50

408.	84 or any other Chapter	(A) Machinery, instruments, apparatus and appliances, as well as parts (whether finished or not) or raw materials for the manufacture of aforesaid items and their parts, required for renovation or modernization of a fertilizer plant; and (B) spare parts, other raw materials (including semi-finished material) or consumables stores, essential for maintenance of the fertilizer plant mentioned above [02/01.02.2021 – The words “9 and” inserted in column (6)	5%	–	9 and 51
409.	84 or any other Chapter	Goods specified in List 13 required for setting up crude petroleum refinery	5%	-	-
410.	84 or any other Chapter	The following goods, namely:- (1) Kits 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; (2) Parts of the kits specified at (1) [02/01.02.2021 – The words “9 and” inserted in column (6)	5%	-	9 and 52
413.	84 or any other Chapter	All goods, for renovation or modernization of a power generation plant (other than captive power generation plant) [02/01.02.2021 – The words “9 and” inserted in column (6)	5%	-	9 and 53
414.	84 or any other Chapter	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) [02/01.02.2021 – The words “9 and” inserted in column (6)	5%	-	9 and 54
422.	84, 85 or 90	Machinery, electrical equipment, other instruments and their parts except populated Printed Circuit Boards for use in fabrication of semiconductor wafer and Liquid Crystal Display (LCD)	Nil	-	9
423.	84, 85 or 90	Machinery, electrical equipment, other instruments and their parts except populated Printed Circuit Boards for use in assembly, testing, marking and packaging of semiconductor chips	Nil	-	9
424.	84, 85 or any Chapter	(i) Goods specified in List 17 required for radio paging service	Nil	-	56
		(ii) Parts, for manufacture of the goods at (i)	Nil	-	9
425.	84, 85 or any Chapter	(i) Goods specified in List 18 required for Public Mobile Radio Trunked Service (PMRTS)	Nil	-	57
		(ii) Parts, for manufacture of the goods at (i)	Nil	-	9
426.	84, 85 or any Chapter	The goods specified in List 19, for the manufacture of goods falling under heading/subheading/tariff item 8523 52 00, 8541, 8542, 8543 90 00 or 8548 90 00	Nil	-	9
430.	84, 85 or 90	(2) Parts, for manufacture of the goods at (1) (1) The following goods for use in pharmaceutical and biotechnology sector, imported for research and development purposes, by an importer registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India, namely:- (a) Goods specified in List 21	5%	-	60(i) and 9
		(b) Goods specified in List 22	Nil	-	60(i) and 9
		(2) The following goods for use in the pharmaceutical and biotechnology sector, imported by a manufacturer, having a research and development wing registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India, namely:- (a) Goods specified in List 21	5%	-	60(ii) and 9
		(b) Goods specified in List 22	Nil	-	60(ii) and 9
431.	84, 85 or 90	[02/01.02.2021 – The words “and 9” inserted in column (6) Goods specified in list 23 for use of the Agro-Chemical Sector Unit having export turnover of Rupees Twenty Crores and above during the preceding financial year by a manufacturer having a Research and Development wing registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India [02/01.02.2021 – The words “9 and” inserted in column (6)	Nil	-	9 and 61

432.	84, or any Chapter	The following goods (other than old and used) for use in the textile industry, namely:- (1) Machinery or equipment specified in List 24 and List 25; (2) Parts, for manufacture of the goods at (1)	5%	-	-
433.	84 or any chapter	Machinery or equipment for effluent treatment plant for handloom sector or handicraft sector.	Nil	-	9
434.	84 or any Chapter	The following goods (other than old and used) for use in the silk textile industry, namely:- (i) Machinery or equipment specified in List 26, required for reeling, weaving, twisting, processing and printing; (ii) Automatic reeling/ dupion reeling machines and their accessories including cocoon assorting machines, cocoon peeling machines, vacuum permeation machine, cocoon cooking machine, reeled silk humidifier, bale press and raw silk testing equipments	5%	-	9
436.	84 or 85	Spares, supplied with outboard motors for maintenance of such outboard motors	5%	-	62
440.	84	Fogging machines imported by a Municipal Committee, District Board or other authority legally entitled to, or entrusted by the Government with, the control or management of a Municipal Fund, for use in combating malaria and other mosquito borne disease.	5%	-	-
444.	84	Geothermal ground source heat pumps	Nil	-	-
445.	84 or any other Chapter	Following 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) and (5) Automatic Investing Machine/casting Machine.	5%	-	-
449.	8414 90 11	The following goods for use in the manufacture of refrigerator compressor falling under tariff item 8414 30 00, namely:- (i) C-Block compressor; (ii) Crankshafts.	5%	-	-
450.	8536 20 90 8539 49 00	Over Load Protector (OLP) and positive thermal coefficient for use in the manufacture of refrigerator compressor falling under tariff item 8414 30 00	5%	-	-
451.	8419	Evacuated tubes with three layers of solar selective coating for use in the manufacture of solar water heater and system	Nil	-	9
460.	8446, 8448	The following goods(other than old and used) for use in the textile industry, namely:- (i) Shuttle less looms; (ii) parts and components for manufacture of the goods at (i)	Nil	-	-
461.	8444, 8445, 8446, 8447, 8448, 8449	All goods	5%	-	-
466.	84 or any other Chapter	(a) Parts, components or accessories for use in the manufacture of tablet computer. (b) Sub-parts for use in the manufacture of items mentioned at (a) above.	Nil	-	9
469.	8472 90 or 8473 40	Atmospheric water generator	5%	-	-
470.	8479 30 00	All goods	5%	-	-
477.	85 or any other Chapter	Photographic, filming, sound recording and radio equipment, raw films, video tapes and sound recording tapes of foreign origin, if imported into India after having been exported therefrom.	Nil	Nil	67
479.	85 or any other Chapter	The following goods, namely:- (1) Mono or Bi polar Membrane electrolyzers and parts thereof including secondary brine purification components, jumper switches, filtering elements for hydrogen filters and any other machinery, required for,- (i) modernization by using membrane cell technology, of an existing caustic soda unit or caustic potash unit, or (ii) capacity expansion of an existing caustic soda unit or caustic potash unit using membrane cell technology or (iii) setting up of a new caustic unit soda or caustic potash unit using membrane cell technology;	Nil	-	69

		(2) Membrane and parts thereof for replacement of worn out membranes in an industrial plant based on membrane cell technology.			
		(3) Parts, other than those mentioned at (2) above, required for caustic soda unit or caustic potash unit using membrane cell technology			
481.	84 or 90	Disposable sterilized dialyzer and micro barrier of artificial kidney	Nil	-	-
481A	Any chapter	Raw materials, parts or accessories for use in the manufacture of disposable sterilized dialysers and micro barrier of artificial kidney [25/06.07.2019 – SNo. 481A inserted]	Nil	-	9
485.	85	Deflection components for use in colour monitors for computers or for use in PCBs of colour monitors for computers	Nil	-	9
496.	8501 10 12	Stepper Motors for use in the manufacture of goods falling under heading 8471	Nil	-	9
501.	8523	Recorded magnetic tapes and floppy diskettes, imported by the University Grants Commission for use in Computers	5%	-	73
505.	8529	Parts of Set-top Box, for use in the manufacture of Set-top Box, namely:- (i) Tuner (ii) RF modulator (iii) Remote control unit (iv) SMPS power board (v) IR module;	Nil	-	9
506.	85 or any other Chapter	(a) Parts, components and accessories for use in manufacture of broadband modem falling under tariff item 8517 62 30, other than the following items, namely:- (i) populated printed circuit boards, (ii) charger or power adapter (b) Sub-parts for use in manufacture of items mentioned at (a) above. [01/02.02.2020 – Item description substituted]	Nil	-	9
507.	85 or any other Chapter	(a) Parts, components and accessories for use in manufacture of routers falling under tariff item 8517 62 90, other than the following items, namely:- (i) populated printed circuit boards, (ii) charger or power adapter (b) Sub-parts for use in manufacture of items mentioned at (a) above. [01/02.02.2020 – Item description substituted;	Nil	-	9
508.	85 or any other Chapter	37/30.12.2019 – HS Code amended] (a) Parts, components and accessories for use in manufacture of set top boxes for gaining access to internet falling under tariff item 8517 69 60; other than the following items, namely:- (i) populated printed circuit boards, (ii) charger or power adapter (b) Sub-parts for use in manufacture of items mentioned at (a) above. [01/02.02.2020 – Item description substituted]	Nil	-	9
513.	Any Chapter	(a) Parts or components for use in manufacture of populated printed circuit board of,- (i) <u>Lithium-ion battery other than battery for mobile handset tariff item 8507 60 00;</u> (ii) Broadband modem tariff item 8517 62 30; (iii) Router tariff item 8517 62 90 8517 69 30; (iv) Set-top box for gaining access to internet tariff item 8517 69 60; (v) Digital Video Recorder (DVR)/Network Video Recorder (NVR) tariff item 8521 90 90; (vi) CCTV Camera/IP Camera tariff item 8525 20 80; (vii) Reception apparatus for television but not designed to incorporate a video display tariff item 8528 71 00; <u>[02/01.02.2021 – SNo. 513, Clause (a), item (i) shall be omitted with effect from 1st day of April 2021]</u>	Nil	-	9
517.	8540 71 00	(b) Sub-parts for use in the manufacture of the parts or components in item (a) above. [37/30.12.2019 – HS Code amended] Magnetron of up to 1.5KW used for the manufacture of domestic microwave Ovens	Nil	-	9