

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 05/2025-Customs

New Delhi, the 1st February, 2025

G.S.R.... (E). — In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of 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, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, -

I. in the Table, -

- (1) after S.No. 3AB and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“3AC.	0304 99 00	Frozen Fish Paste (Surimi) for use in manufacture of Surimi analogue products, for export	5%	-	108”;

- (2) after S.No. 104DB and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“104DC.	2301 20	Fish Hydrolysate for use in manufacture of aquatic feed	5%	-	9”;

- (3) against S.No. 166, in column (3), -
(a) clause (A) and the entries relating thereto shall be omitted ;
(b) against clause (B), for the word, brackets and letter “at (A)”, the words and figure “specified in List 3” shall be substituted;
(c) the proviso shall be omitted;

- (4) after S.No. 166A and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“166B.	28, 29, 30 or 38	Drugs, medicines, diagnostic kits or equipment specified in List 3	5%	-	-” ;

- (5) against S. No. 167, in column (3), -
- clause (A) and the entries relating thereto shall be omitted;
 - against clause (B), for the word, brackets and letter “ at (A)”, the words and figure “specified in List 4” shall be substituted;
 - the proviso shall be omitted;
- (6) after S.No. 167A and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)	(6)
“167B.	28, 29, 30 or 38	Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4.	Nil	-	”;

- (7) against S.No. 168, in column (3), the proviso shall be omitted;
- (8) S.Nos. 177A and the entries relating thereto shall be omitted;
- (9) S.Nos. 250A and the entries relating thereto shall be omitted;
- (10) against S. No. 257A,-
- in column (3), after entry (i), the following entries shall be inserted, namely: -
 - Electric parts for fitting on electric lamp / table lamp / wall lamp / ceiling Lamp / door lamp / Window lamp / Garden lamp/ wire roll/Christmas ornamentation
 - Chemical / lacquer required for improved finish of export product
 - Wood Polish materials
 - Sea shell, Mother of Pearl (MOP), Cattle horn and Bone Materials
 - Clock movement
 - Adhesive / glue
 - Natural essential oils/ aromatic chemicals
 - Compact Fluorescent Lamps (CFL) and bulbs of 120 volts
 - Resins”;
 - in column (6), for the figures “108”, the figures “123” shall be substituted;
- (11) after S.No. 284 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“284A.	4104 11 00, 4104 19 00, 4105 10 00, 4106 21 00, 4106 31 00 or 4106 91 00	Wet blue leather (hides and skins)	Nil	-	”;

- (12) against S.No. 341, in column (3), the proviso shall be omitted;
- (13) against S.No. 341A, in column (3), the proviso shall be omitted;
- (14) for S.No. 345B and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
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“345B.	7102, 7104	Seeds for use in manufacturing of rough lab-grown diamonds	Nil	-	”;
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- (15) for S.No. 364C and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“364C.	7113	(i) Gold findings; (ii) Silver findings; (iii) Platinum findings. <i>Explanation.</i> - For the purposes of this entry, gold, silver or platinum findings mean a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewellery in place.	5%	-	”;

- (16) after S.No. 381 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“381A.	7802	All goods	Nil	-	-
381B.	7902	All goods	Nil	-	”;

- (17) after S.No. 390 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“390B.	8105 20 30	All goods	Nil	-	”;

- (18) against S. No. 405, in column (3), -
(i) clauses (1) and (3) and the entries relating thereto, shall be omitted;
(ii) for clause (2), the following clause shall be substituted, namely:-
“(2) Parts and sub-parts for the manufacture or the maintenance of wind operated electricity generator components, namely:-
(a) Special bearings,
(b) Gear box,
(c) Yaw Components,
(d) Wind turbine Controllers”;
(iii) for clause (5), the following clause shall be substituted, namely:-
“(5) Balsa Wood, Carbon Fibre for the wind operated electricity generator blades”;
(iv) the first and second provisos shall be omitted;

- (19) against S.No. 406, in column (3), the proviso shall be omitted;

- (20) for S. No. 460 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“460.	8446, 8448	The following goods (other than old and used) for use in the textile industry, namely: - (i) Shuttleless Rapier Looms [above 650 meters per minute]; (ii) Shuttleless Rapier Looms	Nil Nil	- -	- -

		[below 650 meters per minute];			
		(iii) Shuttleless Waterjet Looms [above 800 meters per minute];	Nil	-	-
		(iv) Shuttleless Airjet Looms [above 1000 meters per minute];	Nil	-	-
		(v) Shuttleless Airjet Looms [below 1000 meters per minute];	Nil	-	-
		(vi) Parts and components for use in the manufacture of shuttleless looms.	Nil	-	9”;

- (21) against S.No. 460A, in column (3), the proviso shall be omitted;
- (22) against S.No. 460B, in column (3), the proviso shall be omitted;
- (23) against S.No. 460C, in column (3), the proviso shall be omitted;
- (24) against S.No. 460D, in column (3), the proviso shall be omitted;
- (25) against S.No. 460E, in column (3), the proviso shall be omitted;
- (26) against S.No. 489AA, in column (3), the following proviso shall be inserted at the end, namely:-

“Provided that nothing contained in this S.No. shall have effect after the 31st March, 2025.”;

- (27) after S.No. 515A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“515AA	8524	Open cell (with or without touch) for use in the manufacture of Interactive Flat Panel Display (IFPD) Module	5%	-	9”;

- (28) against S.No. 515B, in column (4), for the entry “2.5%”, the entry “Nil” shall be substituted;

- (29) after S.No. 515B and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“515C	8528 59 00	All goods other than Interactive Flat Panel Display (IFPD)	10%	-	9
515D	8529	The following goods for use in the manufacture of Interactive Flat Panel Display (IFPD) Module (a) Touch Glass sheet (b) Touch Sensor PCB	5%	-	9”;

- (30) against S.No. 518, in column (3), for the entry “Battery scrap and battery waste”, the following entry shall be substituted, namely:-

“Battery scrap and battery waste, other than waste and scrap of Lithium-Ion battery falling under tariff items 8549 13 00, 8549 14 00 or 8549 19 00”;

- (31) after S. No. 518 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“518A	8549 13 00, 8549 14 00, 8549 19 00	Waste and scrap of Lithium-Ion battery	Nil	-	-”;

- (32) against S. No. 524, in column (4), for the entries “25%” and “40%”, the entries “20%” and “20%” shall be substituted respectively;

- (33) against S. No. 525, in column (4), for the entries “25%” and “40%”, the entries “20%” and “20%” shall be substituted respectively;

- (34) against S. No. 526, in column (4), for the entry “100%”, the entry “70%” shall be substituted;

- (35) against S. No. 526A, in column (4), for the entry “100%”, the entry “70%” shall be substituted;

- (36) for S.No. 531 and the entries related thereto, the following S.No. and the entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“531.	8711	(A) Motor cycles (including mopeds) and cycles fitted with an auxiliary motor (excluding electrically operated motor cycles and cycles), with or without side cars, and side cars, new, which have not been registered anywhere prior to importation and with engine capacity not exceeding 1600 cc - (1) as a completely knocked down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with – (a) engine, gearbox and transmission mechanism not in a pre-assembled condition; (b) engine or gearbox or transmission mechanism in pre-assembled form, not mounted on a body assembly; (2) in a form other than (A)(1) above; (B) Motor cycles (including mopeds) and cycles fitted with an auxiliary motor (excluding electrically operated motor cycles and cycles), with or without side cars, and side cars, new, which have not been registered anywhere prior to importation and with engine capacity of 1600 cc and above - (1) as a completely knocked down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with –	10% 20% 40%	- - -	-”;

	(a) engine, gearbox and transmission mechanism not in a pre-assembled condition;	10%	-	
	(b) engine or gearbox or transmission mechanism in pre-assembled form, not mounted on a body assembly;	20%	-	
	(2) in a form other than (B)(1) above	30%	-	

(37) against S. No. 539, in column (3), after item (b), the following item and the entries relating thereto shall be inserted, namely: -

“(c) Ground installations for satellite including its spares and consumables”;

(38) against S. No. 539A, in column (4), for the entry “5”, the entry “Nil” shall be substituted;

(39) against S. No. 555A, in column (3), in the proviso, for the figures, letters and word “31st March, 2025”, the figures, letters and word “31st March, 2035” shall be substituted;

(40) against S. No. 559, in column (3), in the proviso, for the figures, letters and word “31st March, 2025”, the figures, letters and word “31st March, 2035” shall be substituted;

(41) against S. No. 591, in column (4), for the entry “25%”, the entry “20%” shall be substituted;

II. (a) the first proviso after the Table shall be omitted;

(b) for the second proviso, the following proviso shall be substituted, namely: -

“Provided that nothing contained in the entries against serial numbers 17, 80A, 90, 104, 133, 139, 150, 155, 164, 165, 172, 183, 184, 188, 191, 204, 253, 257, 257A, 257B, 257C, 258, 259, 260, 261, 265, 269, 271, 276, 279, 280, 290, 292, 293A, 296A, 326, 329, 333, 334, 345A, 345B, 364A, 378, 379, 380, 381, 392, 404, 405, 406, 415, 415A, 416, 417, 418, 422, 423, 426, 435, 442, 446, 451, 462, 463, 464, 464A, 467, 471, 472, 476, 477, 480, 489B, 504, 509, 510, 511, 512, 512A, 515A, 516, 517, 519, 523A, 527, 534, 535, 535A, 536, 537, 538, 539, 539A, 540, 542, 543, 544, 546, 548, 551, 553, 555, 567, 569, 570, 575, 578A, 580, 581, 583, 591 and 593 shall have effect after the 31st day of March, 2026.”;

III. after the second proviso, the following provisos shall be inserted, namely: -

“Provided further that nothing contained in the entries against serial numbers 81A, 104B, 104C, 168, 341, 341A, 460, 460A, 460B, 460C, 460D, 460E and 515B shall have effect after the 31st day of March, 2027:

Provided also that nothing contained in the entries against serial numbers 166, 166A, 167, 167A, 532A and 607B shall have effect after the 31st day of March, 2029.”;

IV. in the ANNEXURE,

(i) after condition No. 122, the following condition shall be inserted, namely: -

Condition No.	Condition
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“123.	<p>If the items manufactured using the imported goods are exported by the importer within twelve months of the date of import of the said imported goods:</p> <p>Provided that the said period of twelve months may be further extended by the jurisdictional Commissioner for a period not exceeding three months.”;</p>
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(ii) in List 3, -

- (a) item numbers 67, 101, 106 and the entries relating thereto shall be omitted;
- (b) after item number 125 and the entries relating thereto, the following item numbers and the entries relating thereto shall be inserted, namely: -
 - “(126) Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI
 - (127) Brentuximab Vedotin
 - (128) Ocrelizumab
 - (129) Pertuzumab
 - (130) Pertuzumab + trastuzumab
 - (131) Faricimab.”;

(iii) in List 4, after item number 115 and the entries relating thereto, the following item numbers and the entries relating thereto shall be inserted, namely: -

- “(116) Onasemnogene abeparvovec
- (117) Asciminib
- (118) Mepolizumab
- (119) Pegylated Liposomal Irinotecan
- (120) Daratumumab
- (121) Daratumumab subcutaneous
- (122) Teclistamab
- (123) Amivantamab
- (124) Alectinib
- (125) Risdiplam
- (126) Obinutuzumab
- (127) Polatuzumab vedotin
- (128) Entrectinib
- (129) Atezolizumab
- (130) Spesolimab
- (131) Velaglucerase Alfa
- (132) Agalsidase Alfa
- (133) Rurioctocog Alpha Pegol
- (134) Idursulphatase
- (135) Alglucosidase Alfa
- (136) Laronidase
- (137) Olipudase Alfa
- (138) Tepotinib
- (139) Avelumab
- (140) Emicizumab
- (141) Belumosudil
- (142) Miglustat
- (143) Velmanase Alfa
- (144) Alirocumab
- (145) Evolocumab
- (146) Cystamine Bitartrate
- (147) CI- Inhibitor injection
- (148) Inclisiran
- (149) Agalsidase Beta
- (150) Imiglucerase

(151) Eptacog alfa activated recombinant coagulation factor VIIa.”.

2. This notification shall come into force on the 2nd day of February, 2025.

[F. No. 334/03/2025-TRU]

(Amreeta Titus)

Deputy Secretary to the Government of India.

Note: The principal notification No. 50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017 and last amended *vide* notification No. 47/2024-Customs, dated the 13th November, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 646 (E), dated the 13th November, 2024.