

CHAPTER - 98

PROJECT IMPORTS; LABORATORY CHEMICALS; PASSENGERS '
BAGGAGE, PERSONAL IMPLEMENTATIONS BY AIR OR POST; SHIP
STORES

Note:-

1. This chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in the schedule.
2. Heading 9801 is to be taken to apply to all goods which are imported in accordance with the regulations made under Section 157 of the Customs Act, 1962 (52 of 1962) and expressions used in this heading shall have the meaning assigned to them in the said regulations.
3. Heading 9802 and 9803 are taken not to apply to:
 - a) Motor vehicles
 - b) Alcoholic drinks
 - c) Goods imported through Courier Service
4. Heading 9802 is to be taken not to apply to articles imported by a passenger or a member of a crew under an import license or a Customs Clearance Permit either for his own use or on behalf of others.
5. Heading 9803 is to be taken not to apply to articles imported under an import license or a Customs Clearance permit.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
9801	All items of machinery including primemovers, instruments, apparatus and appliances, control gear and transmission equipment, auxilliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified : (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding 10% of the value of the goods specified above provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in 1 to 6 above - Machinery :			
9801 00 11	---- Industrial Plant project	-	25%	-
9801 00 12	---- Irrigation plant	-	25%	-
9801 00 13	---- Power project	-	25%	-
9801 00 14	---- Mining project	-	25%	-
9801 00 15	---- Project for exploration of oil or other materials	-	25%	-
9801 00 19	---- Other projects	-	25%	-

9801 00 20	--- Components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components required for the initial setting up of a unit or the substantial expansion of a unit	-	25%	-
9801 00 30	--- Spare parts and other raw materials (including semi-finished materials) or consumable stores for the maintenance of plant or project	-	25%	-
9802 00 00	All dutiable articles, imported by a passenger or a member of a crew in his baggage	-	30%	-
9803	All dutiable articles, intended for personal use, imported by post or air, and exempted from any prohibition in respect of the imports thereof under the Imports and Exports (Control) Act, 1947 (18 of 1947) but excluding articles falling under heading 9803			
9803 10 00	- Drugs and medicines	-	150	-
9803 90 00	- Other	-	150	-
9804	The following articles of stores on board of a vessel or aircraft on which duty is leviable under the Customs Act, 1962 (52 of 1962) namely			
9804 10 00	- Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits	-		
9804 90 00	- All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products	-	30%	-