

[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. 6/2017-Customs

New Delhi, the 2<sup>nd</sup> February, 2017

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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/2012-Customs, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 185 (E), dated the 17<sup>th</sup> March, 2012, namely:-

In the said notification,-

(a) in the Table,-

(i) against serial number 138, for the entry in column (4), the entry “2.5%” shall be substituted;

(ii) after serial number 172A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“172B	2902 41 00	o-Xylene	Nil	-	-”;

(iii) for serial number 181A and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“181A	2914 61 00, 2914 69 90	Anthraquinone or 2-Ethyl Anthraquinone, for use in manufacture of Hydrogen Peroxide	2.5%	-	5”;

(iv) against serial number 182, for the entry in column (3), the entry “Purified Terephthalic Acid (PTA), Medium Quality Terephthalic Acid (MTA) and Qualified Terephthalic Acid (QTA)” shall be substituted;

(v) after serial number 208 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“208A	3201 20 00	Wattle extract	2.5%	-	-

208B	3201 90 20	Myrobalan fruit extract	2.5%	-	-”;
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(vi) after serial number 214 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“214A	3404 20 00	Vinyl Polyethylene Glycol for use in manufacture of Poly Carboxylate Ether	7.5%	-	5”;

(vii) after serial number 230 B and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“230 C	3815 90 00	Catalyst for use in the manufacture of cast components of Wind Operated Electricity Generator	5%	-	46
230 D	3909 40 90	Resin for use in the manufacture of cast components of Wind Operated Electricity Generator	5%	-	46”;

(viii) after serial number 294 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“294A	5404 19 90	Monofilament yarn	5%	-	29A”;

(ix) against serial number 305A, for the entry in column (4), the entry “Nil” shall be substituted;

(x) for serial number 324 and the entries relating thereto, the following serial number and entries, shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“324	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92;	10%	Nil	-
		(ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. <b>Explanation.</b> - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles	10%	-	-

		made of silver.”;			
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- (xi) after serial number 333B and the entries relating thereto, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“333C	7208	Hot rolled coils for use in manufacture of welded tubes and pipes falling under heading 7305 or 7306	10%	-	5
333D	7212 40 00	Co-polymer coated MS tapes / stainless steel tapes for use in manufacture of telecommunication grade optical fibres or optical fibre cables	10%	-	5
333E	7225 19 90	Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented steel (CRGO) falling under 7225 11 00	5%	-	5”;

- (xii) against serial number 337, for the entry in column (4), the entry “Nil” shall be substituted;

- (xiii) after serial number 371D and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“371E	2818 20 90	Clay 2 Powder (Alumax) for use in ceramic substrate for catalytic convertors	5%	-	5”;

- (xiv) after serial number 400 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“400A	8421 99 00	All goods other than Reverse Osmosis (RO) membrane element for household type filters	7.5%	-	-”;

- (xv) against serial number 406B, for the entry in column (3), the entry “Ball screws for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centres (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463” shall be substituted;
- (xvi) against serial number 406C, for the entry in column (3), the entry “Linear Motion Guides for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centres (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463” shall be substituted;
- (xvii) against serial number 406D, for the entry in column (3), the entry “CNC Systems for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centres (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463” shall be substituted;

(xviii) after serial number 408 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“408A	84 or 85	The following goods, namely :- (i) Micro ATMs as per standards version 1.5.1; (ii) Fingerprint reader / scanner; (iii) Iris scanner; (iv) Miniaturised POS card reader for mPOS (other than Mobile phone or Tablet Computer); (v) Parts and components for use in the manufacture of the goods mentioned at (i) to (iv) above.	Nil Nil Nil Nil Nil	- - - - -	- - - - 5”;

(xix) after serial number 410 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“410 A	Any Chapter	All parts for use in the manufacture of LED lights or fixtures including LED Lamps	5%	-	5
410 B	Any Chapter	All inputs for use in the manufacture of LED (Light Emitting Diode) driver or MCPCB (Metal Core Printed Circuit Board) for LED lights and fixtures or LED Lamps	5%	-	5”;

(xx) against serial number 519, for the entry in column (3), the entry “Goods imported through postal parcels, packets and letters, the CIF value of which is not more than one thousand rupees per consignment” shall be substituted;

(b) in the Annexure,

(i) in Condition No.27, for condition (b), the following condition shall be substituted, namely:-

“(b) The total value of goods imported shall not exceed 5% of the FOB value of leather footwear or synthetic footwear or other leather products, exported during the preceding financial-year;”;

(ii) after Condition No.29, the following condition shall be inserted, namely:-

Condition No.	Condition

“29A	If at the time of importation, the importer produces a certificate from an officer not below the rank of Director to the Government of India in the Marine Products Export Development Authority, in the Ministry of Commerce and Industry, Government of India to the effect that the imported goods are for use in monofilament long line system intended to be used for tuna fishing.”;
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(iii) in Condition No.40A, after clause (d), the following clause shall be inserted, namely:-

“(e) where the goods so imported are sought to be disposed of, the importer or the transferee, as the case may be, may pay the duty of customs which would have been payable but for the exemption contained herein, on the depreciated value of such goods subject to the condition that the importer or the transferee, as the case may be, produces before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are no longer required for the petroleum operations or coal bed methane operations, and the depreciated value of the goods shall be equal to the original value of the goods at the time of import reduced by the percentage points calculated by straight line method as specified below for each quarter of a year or part thereof from the date of clearance of the goods, namely:-

- (i) for each quarter in the first year at the rate of 4 per cent.;
- (ii) for each quarter in the second year at the rate of 3 per cent.;
- (iii) for each quarter in the third year at the rate of 2.5 per cent.; and
- (iv) for each quarter in the fourth year and subsequent years at the rate of 2 per cent.,

subject to the maximum of 70 per cent.”;

(c) in List 5, item 23 and the entries relating thereto shall be omitted.

[F. No. 334/7/2017-TRU]

(Mohit Tewari)  
Under Secretary to the Government of India

Note.- The principal notification No.12/2012-Customs, dated the 17<sup>th</sup> March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.185(E), dated the 17<sup>th</sup> March, 2012 and last amended *vide* notification No.62/2016-Customs, dated the 31<sup>st</sup> December, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1202(E), dated the 31<sup>st</sup> December, 2016.