

III. EXEMPTION NOTIFICATIONS FOR IMPORT OF GOODS AT CONCESSIONAL RATE OF DUTY FOR MANUFACTURE OF EXCISABLE GOODS**GENERAL N.T. NOTFN. NO. 73****Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.**

[Notfn. No.36/96-Cus. dt. 23.7.96 (NT) as amended by Notfn. Nos. 43/96 (NT), 33/98 (NT) and 12/02 (NT)].

In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules, namely :-

1. Short title and commencement. - (1) these rules may be called the Customs (import of Goods at Concessional Rate of duty for Manufacture of Excisable Goods) Rules, 1996.

(2) They shall come into force on the First day of September, 1996.

2. **Application.** - (1) These rules shall apply to an importer who intends to avail of the benefit of an exemption notification issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and where the benefit of such exemption is dependent upon the use of imported goods covered by the notification for the manufacture of any excisable commodity.

(1A) These rule shall apply only in respect of such exemption notification which prescribes for the observance of these rules;

(2) These rules shall also apply even if the excisable goods in or in relation to the manufacture of which the imported goods are used are not chargeable to excise duty or are exempted from whole of the excise duty.

3. **Registration** - (1) A manufacturer intending to avail of the benefit of an exemption notification referred to in sub-rule (1) of rule 2, shall obtain a registration from the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise having jurisdiction over his factory.

(2) The registration shall contain particulars about the name and address of the manufacturer, the excisable goods produced in his factory, the nature and description of imported goods used in the manufacture of such goods.

(3) The Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise shall issue a certificate to the manufacturer indicating the particulars referred to in sub-rule (2).

4. **Application by the manufacturer to obtain the benefit.** - (1) A manufacturer who has obtained a certificate referred to in sub-rule (3) of rule 3 and intends to import any goods for use in his factory at concessional rate of duty, shall make an application to this effect to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise indicating the estimated quantity and value of such goods to be imported, particulars of the notification applicable on such import and the port of import.

(1A) The manufacturer may, at his option, file the application specified under sub-rule (1) either in respect of a particular consignment or indicating his estimated requirement of such goods for a quarter.

(2) The manufacturer shall also give undertaking on the application that the imported goods shall be used for the intended purpose.

(3) The application shall be countersigned by the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise who shall certify therein that the manufacturer is registered in his office and has executed a bond with surety or security to his satisfaction in respect of end use of the imported goods in the manufacturer's factory and indicate the particulars of such bond.

5. **Procedure to be followed by Assistant Commissioner of Customs or Deputy Commissioner of Customs:** (1) On the basis of the application countersigned by the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, the Assistant Commissioner of Customs or Deputy Commissioner of Customs at the Port of importation shall allow the benefit of the exemption notification to the importer.

Provided that where the importer has filed the application in respect of his estimated requirement for a quarter, the said Assistant Commissioner of Customs or Deputy Commissioner of Customs shall debit in the said application, the quantity and value of imports made under a particular consignment, also indicating particulars of the bill of entry, before allowing the benefit of the exemption notification to the importer.

(2) The Assistant Commissioner of Customs or Deputy Commissioner of Customs shall forward a copy of the bill of entry containing the particulars of import, the amount of duty paid and other relevant particulars to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise.

6. **Procedure to be followed by the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise:** - The Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise shall acknowledge the receipt of the intimation received from the Assistant Commissioner of Customs or Deputy Commissioner of Customs.

7. **Records to be maintained by the manufacturer.** - The manufacturer, obtaining benefit in these rules, shall,

(a) give information of the receipt of the imported goods in his factory, within two days (excluding holiday, if any) of such receipt, to the superintendent of Central Excise, having Jurisdiction over his factory; and

(b) maintain a simple account indicating the quantity and value of goods imported, the quantity of imported goods consumed for the intended purpose, and the quantity remaining in stock, bill of entry wise and shall produce the said account as and when required by the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise.

8. **Recovery of duty in certain cases.** - The Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise shall ensure that the goods imported are used by the manufacturer for the intended purpose and in case they are not so used take action to recover the

amount equal to the difference between the duty leviable on such goods but for the exemption and that already paid, if any, at the time of importation, along with interest, at the rate fixed by notification issued under Section 28AB of the Customs Act, 1962, for the period starting from the date of importation of the goods on which the exemption was availed and ending with the date of actual payment of the entire amount of the difference of duty that he is liable to pay.

GENERAL EXEMPTION NO. 74

Nil duty or 5% duty on specified goods when imported into India for use in the manufacture of the finished goods

[Notfn.No. 25/99-Cus. dt. 28.2.1999 as amended by Notfn. No. 60/99, 20/00, 54/00, 20/01, 26/02, 57/02,108/02, 8/03, 28/03, 9/04, 70/04 and 22/05 dt. 1.3.2005].

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 specified in column (3)** of Table below, and falling under the Chapters of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in the corresponding entry in column (2) of the said Table, when imported into India **for use in the manufacture of the finished goods** specified in the corresponding entry **in column (4)** of the said Table, from so much of that portion of the duty of customs leviable, thereon which is specified in the said First Schedule, as is in excess of the amount calculated at the rate of,-

- (a) **Nil** in the case of the imported goods specified in **List A**; and
- (b) **5% ad valorem** in the case of the imported goods specified in **List B**;

Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

TABLE

S. No.	Chapter	Description of imported goods	Description of finished goods
(1)	(2)	(3)	(4)
LIST A			
1.	15, 29, 32, 34, 39, 48, 70	Alpha cellulose paper/cotton paper; Electrical grade kraft paper; Tung oil; Volan/Silane treated glass fabric/cloth	Copper clad laminates-phenolic or paper phenolic or glas-epoxy types; composite type copper clad laminates; printed circuit boards.
2.	25,28,40, 56,70,84, 85	Potassium carbonate/Potassium Nitrate(prilled); Barium carbonate; Pumice Powder; Cerium oxide Anode buttons; Necks and Neck tubings; wool felt/rubber based felt sleeve; cullet (recycled glass scrap)Spodumene	Parts of television picture tubes; parts of cathod ray tubes
3.	25, 28, 40, 70, 84, 85	Strontium carbonate; garnet powder; stud pins; Titanium dioxide; sodium antimonate; rubber sleeve	Glass shells/parts for colour picture tubes; glass shell/parts of cathode ray tubes
4.	Omitted		

(1)	(2)	(3)	(4)
5.	28	High purity gases: Argon; halocarbon-14; halocarbon-116; halocarbon-23, helium; silicon tetrachloride; sulphur hexafluoride; chlorine; silane; hydrochloric acid; phosphine & silane mixture; boron trichloride; dichlorosilane, diborane; hydrogen bromide; phosphine in nitrogen; nitrous oxide; boron trifluoride; arsine & arsine mixture; phosphine in hydrogen; hydrogen; nitrogen	Integrated circuits, Semi-conductor devices.
6.	28, 29	High purity chemicals: Acetic acid MOS/CMOS grade; Sulphuric acid MOS/CMOS grade; Hydrochloric acid MOS/CMOS grade; Buffered oxide etchant MOS/CMOS grade; Ammonium fluoride MOS/CMOS grade; Trichloroethylene MOS/CMOS grade; Isopropyl alcohol, MOS/CMOS grade Acetone MOS/CMOS grade; Hydrofluoric acid MOS/CMOS grade; Nitric Acid MOS/CMOS grade; Phosphoric acid MOS/CMOS grade; Hydrogen peroxide MOS/CMOS grade	Integrated circuits; Semi-conductor devices.
7.	28, 29, 38, 76	Cadmium sulphide; cadmium telluride; silicon dioxide; cadmium chloride; zinc telluride; indium; germane; disilane; phosphine; hydrogen fluoride; aluminium sputtering target; zinc oxide sputtering target; adhesive coated aluminium foil; high purity hydrogen; high purity nitrogen; high purity argon; copper doped graphite paste; high purity methane; diborane in high purity helium	Solar cells/modules.
8.	28, 29, 32, 38, 39, 68, 74	Copper plating salts, their brighteners, levellers, conditioners, replenishers, stabilizers; Black Oxide Coating (Microtech) solution/salts, predip solution/salts, palladium catalyst solution/salts	Printed Circuit Boards.
9.	28, 29, 32 38, 71	Resistive, Conductive, Di-electric, Overglaze or solder pastes, compositions or inks in packing not exceeding 20 kg.	Hybrid Microcircuits; Potentio- meters, Resistors (other than heating resistors); Ceramic and Mica Capacitors; Conductive Rubber Switches/Key Boards.
10.	28, 29, 32, 39, 48, 69, 74, 85	Ceramic bodies (coated or uncoated); bandoliering tape with or without adhesives; solder plated copper wire of dia upto 1 mm; solder plated brass wire of dia upto 1 mm; high melting point solder alloy; paper backed polyurethane tape; epoxy marking ink with or without hardner/thinner	Thermistors; ceramic capacitors; Resistors (other than heating resistors)
11.	28, 29, 34	Resist stripper	Semi-conductor devices, printed circuit boards.
12.	28, 29, 34,	Special materials:	Integrated circuits, Semi-conductor

(1)	(2)	(3)	(4)
	85,	Surfactant, tetra ethyl-ortho-silicate (TEOS); trimethyl borate (TMB); trimethyl phosphite (TMPI); trichloroethane (TCA); dichloroethylene; sputtering targets; photo resist primer; edge bead remover	devices.
13.	28, 29, 37	Photo resist & associated thinners or/and developers; photospin glass	Semi-conductor devices, printed circuit boards; LED/LED Displays, Liquid Crystal Displays, Hybrid Micro-Circuits.
14.	28, 29, 38	Electrolyte	Etched or Formed Aluminium Foil, Electrolytic Capacitors.
15.	28, 29, 38	Dopants or doping sources in all forms, and with or without precious metal constituents	Semi-conductor devices.
16.	28, 29, 38, 39	Epoxy/Epoxide resins/Epoxy moulding powder, compounds orencapsulants; Fillers, thinners, hardeners, accelerators and fire retardants	Capacitors; Semi-conductor Devices; Light Emitting Diodes; Mounted piergo electric Crystal; Liquid Crystal Displays; Electronic Valves and Tubes; Switches; Copper clad laminates of glass epoxy/paper epoxy type; composite type copper clad laminates; Delay lines; Line and Wave Traps; Potentiometers; Silicon Crystals or Silicon wafers; Connectors; Resistors (other than heating resistors); Deflection parts; Loudspeakers; Magnetic Heads; Paper Cones/Spiders/Dust Caps for Loudspeakers; Hybrid Microcircuits; Printed parts, Relays.
17.	28, 32	Ferric Oxide of purity of 99% and above; manganous manganic oxide with manganese content 71% or above; Manganese di-oxide of purity of 99% and above; Manganous Oxide; Nickel Oxide; Strontium Carbonate	Ferrites, Ceramic Capacitors, Resistors (other than heating resistors)
18.	28, 38, 39, 70, 74, 76	Aluminium paste; ethylene vinyl acetate sheets (EVA); primer for EVA; Crane glass; tedlar coated aluminium sheet; phosphorous oxychloride; halo carbon (CF ₄)/Freon gas; tinned copper interconnect; toughened glass with low iron content and transmittivity of min. 90% and above; multilayered sheets with tedlar base; fluoro polymer resin; ultra high purity (UHP) silane in UHP nitrogen; UHP silane; diborane in UHP silane; MOCVD grade phosphine in UHP silane; silver sputtering target; high purity tin tetrachloride; nitrogen trifluoride of 99% purity and above	Solar cells/modules.
19.	28, 39, 68, 73	Blue steel lapping carriers/lapping carriers; lapping vehicles; lapping abrasive powder; lapping compound	Mounted piezo-electric crystals; Printed Circuit Boards; Semi-conductor devices; Potentiometers; Resistors (other than heating

(1)	(2)	(3)	(4)
			resistors); Connectors; Switches; Relays; Tape deck mechanism; Magnetic heads; Deflection parts; DC micromotor upto 13.5 V not exceeding 20 Watt rating; Silicon in all forms, LED lamps and displays
20.	28, 39, 81, 85	Tantalum powder; Tantalum wire; GM Seals; Cans; Silver powder suspension; Manganese Nitrate; Heat shrinkable polyester tubing	Tantalum capacitors, Mounted Piezo Electric Crystals.
21.	28, 48, 69, 75, 78, 81, 84	Lead based ceramic composition; Magnesium titanate based ceramic composition; Neodium based ceramic composition; Alumina setters/slabs; Lint free paper/paper towels/ filter paper; Zirconia milling media/ high alumina tumbling media; Steel shots - copper plated hollow; Nickel and sulphonic acid based plating chemicals; Razer blades/doctor blades	Ceramic dielectric (multilayer) capacitors, Ceramic Capacitors, Resistors (other than heating resistors)
22.	28, 68	Tantalum Neodyme oxide; Neodyme oxide; Strontium carbonate	Ceramic Capacitors.
23.	28, 70, 73, 75, 85	Crystal Holders, Bases, covers; Glass Bulbs; Glass Bases; Nickel Eyelets; Springs; Solder wire 25 SWG or thinner; Chromium Pellets	Mounted Piezoelectric crystals.
24.	28, 81	Tungsten rhenium wire; Suspension of aluminium oxide in binder; Suspension of tungsten powder and aluminium oxide in binder; Triple carbonate suspension of calcium, barium, strontium in binder	Electron guns and electron gun parts.
25.	29	Tetra Bromo Bisphenol-A; Tricresyl/Aryl Phosphate	Copper clad laminates for Printed Circuit Boards.
26.	32	Electron Phosphor	Electronic Valves and Tubes.
27.	28, 32, 38	Desmearing agents	Printed Circuit Boards.
28.	32, 35, 39	Silicone based resins, oils, varnishes, lacquers, elastomers, with or without additives	Semi-conductor Devices; Liquid Crystal Displays; Electronic Valves and Tubes; Resistors (other than heating resistors); Connectors; Magnetic Tape; Relays; Potentiometers; Switches; Capacitor Grade metallised plastic film; Piezoelectric crystal; Hybrid Micro circuits, Capacitors
29.	32, 37, 39	Solder Mask/Resist in ink or film form, with or without associated catalysts	Printed Circuit Boards.
30.	32, 38	Screen printing inks, dyes, emulsions, lacquers, films (including sensitisers, hardners, catalysts)	Semi-conductor devices, pinte circuit boards, potentiometers, capacitors, hybrid microcircuits, printed parts, coils and inductors, resistors (other than heating resistors).
31.	32, 38	Internal dag, aqua dag, graphite, hitasols, external quoting graphite or external dag	Electronic Valves and Tubes.

(1)	(2)	(3)	(4)
32.	35, 39	Polyamide coatings or adhesives	Semi-conductor devices; Heat sinks; deflection parts.
33.	37	Photo Polymer Film	Printed Circuit Boards; Liquid Crystal Displays.
34.	37, 39	High resolution, high contrast photographic films and photo stencil films; DIAZO (C ₆ H ₅ N ₂) films	Printed Circuit Boards; semi-conductor devices; hybrid microcircuits.
35.	37, 70	High Resolution Photo Plates; Photomask Substrates	High Resolution Photo Masks; Semi-conductor devices; Liquid Crystal Displays; Silicon Single Crystals or Wafers, Printed Circuit Boards.
36.	37, 70	High resolution photo mask	Semi-conductor devices; printed Circuit Boards; Liquid Crystal Displays.
37.	38	Silicon in the form of undiffused wafers, discs or chips	Semi-conductor devices.
38.	38, 39, 76	Polyvinyl flouride (TEDLAR); Tedlar Aluminium Tedlar	Solar cells/modules.
39.	38, 81	Lithium niobate wafers	Hybrid microcircuits.
40.	38, 85	Silicon in the form of diffused wafers, discs or chips (with or without molybdenum disc)	Hybrid microcircuits or semi-conductor devices.
41.	38, 85	Getters	Electronic valves and tubes.
42.	39	Glass epoxy or/and polyamide prepregs	multilayer Printed Circuit Boards; copper clad laminates.
43.	39	Silicone rubber	Keypad switches; parts of EHT transformers.
44.	39	Plain plastic films (other than polystyrene film) of thickness 26 microns or below, metallised plastic films of thickness 26 microns or below "Explanation - for the removal of doubts, 'plain plastic film' includes biaxially oriented poly propylene (BOPP) film.	Plastic film Capacitors; Mixed Dielectric Capacitors, other than power capacitors
45.	39	Nylon 6.30% glass filled, flame retardant moulding powder/granules and with or without other additives	Potentiometers; connectors, Parts of relays/ switches/connectors
46.	39	Plain and glass filled nylon/polyamide with or without other additives	Relays; Potentiometers; tape deck mechanism; connectors, Parts of connectors; parts of relays/switches/ connectors.
47.	39	Polypropylene moulding powder/granules	Deflection parts; Cassettes, capacitors
48.	39	Polybutylene terephthalate parts of relays/switches/connectors	Connectors; deflection parts; switches; relays, resistors; potentiometers;
49.	39	Heat shrinkable PVC sleeving, tubing, film or ring	Capacitors; relays; deflection parts.
50.	39	Polyurethane lapping pads	Mounted piezoelectric crystals;

(1)	(2)	(3)	(4)
			Printed Circuit Boards; semi-conductor devices; potentiometers; resistors (other than heating resistors); connectors; switches; relays; tape deck mechanisms; magnetic heads; deflection parts; DC Micromotors upto 13.5 volts and not exceeding 20 watts rating; silicon (in all forms).
51.	39	Plain polystyrene film	Plain film capacitors; mixed dielectric capacitors.
52.	39	Plain plastic film (other than Polystyrene film) of thickness 12 microns or below Explanation:-For the removal of doubt, "plain plastic film" includes Biaxially Oriented Polypropylene (BOPP) film	Electronic capacitor grade metallised dielectric plastic film.
53.	39	Release film for multilayer laminates	Printed Circuit Boards.
54.	39,40	Polyvinyl Alcohol, Polyisobutylene. Chlorosulphonated/chlorinated Polyethylene	Ferrites.
55.	39,43	Antistatic materials in the form of tubes, strips, mats, covers, bins, boxes, containers	Semi-conductor devices, Hybrid microcircuits.
56.	39, 48, 59, 85	Insulating/taping material (including pocket carrier tape) in tape, roll or strip form with or without adhesive	Capacitors; deflection parts; resistors (other than heating resistors); semi-conductor devices; inductors.
57.	39, 48, 85	Domes or Dust caps; Paper/Plastic cones	Loudspeakers.
58.	39, 48, 85	Parts of Potentiometers	Potentiometers.
59.	39, 59, 73	Screen mesh of stainless steel/polyester/ metallised polyester/metallised nylon (in sizes of mesh 60 or above)	Ceramic capacitors, resistors; potentiometers; hybrid microcircuits
60.	39, 69, 73, 85	Ceramic/alumina substrates	Potentiometers; printed parts, resistors (other than heating resistors)
61.	39, 73, 79, 85	Parts of magnetic sound heads	magnetic sound heads.
62.	39, 74, 76	Copper clad laminates laminated to nylon, teflon, polyester; Aluminium clad entry foil and back up laminates	Printed Circuit Boards.
63.	39, 85	Polyethylene terephthalate film with ferro magnetic coating of thickness upto 0.005 inch with magnetic coating 50 to 180 microinch	Floppy diskettes.
63A.	39, 73	Moulded shell with liner, steel hub ring, spring, shutter	Floppy diskette (3.5" size)
64.	39, 85	Parts/articles of silicone, Elastomer or silicone rubber	Liquid Crystal Displays; Semi-conductor Devices; EHT Transformers; Potentiometers; Electrolytic Capacitors; Solid tantalum capacitors.
65.	39, 85	Formers, bases, bobbins; Holders, brackets;	RF/IF coils or transformers or

(1)	(2)	(3)	(4)
		Shielding cases, cans	deflection parts.
66.	40, 59	Bungs; Rubber pinch rollers with or without plastic bush	Electrolytic capacitors; tape deck mechanisms.
67.	40, 84, 85	Parts of Rotor Assembly; Commutator assembly or parts thereof; Brush assembly or parts thereof	DC Micromotors upto 13.5 volts and not exceeding 20 watts rating.
68.	40, 85	Anode assembly consisting of EHT cable, silicone rubber cap and contact spring or parts thereof (EHT cable in cut pieces or running length)	Deflection parts.
69.	48	Electrolytic Capacitor/Condenser Tissue paper	Electrolytic Capacitors; Plastic Film Capacitors.
70.	48, 76	Kraft paper/tissue paper or aluminium foil for voice coil	Loud speakers (cone type).
71.	59	Felt sheet (fully compressed) of 1.5 mm thickness and below	Tape deck mechanism.
72.	69, 78, 85	Headers; Caps with or without leads; Cans with or without leads; Pins; Stud seals; Lead beads; Ceramic beads; Ceramic-glass packages; Cap to Lead Assemblies; Ceramic Pipes; Lead frames, single or in roll form; Housings; Brass ring	Semi-conductor devices; Light Emitting Diodes; Resistors (other than heating resistors); Capacitors; Connectors; Hybrid Microcircuits; Printed parts.
73.	69, 85	Alumina rods and bars (with Alumina content above 90%) in coated or uncoated form; Ceramic plates/flats/cases/bases/formers; Steatite rods and bars in coated or uncoated form	Resistors (other than heating resistors); Semi-conductor Devices; Hybrid Microcircuits; Electron Guns and Electron Gun parts.
74.	69, 85	Ceramic dielectric (coated or uncoated)	Ceramic capacitors.
75.	70	Glass filament yarn	Silane treated glass cloth/fabric for use in the copper clad laminates.
76.	32, 70, 85	Glass frit or glass powder; Glass preforms or pellets; Glass tubes	Liquid Crystal Displays; semi-conductor devices; Electronic valves and tubes (other than television picture tubes/ cathode ray tubes); Glass to metal seals; Lead frames; Transistor headers; Reed relays or Reed switches; delay lines; resistors (other than heating resistors); mounted piezoelectric crystals; electron guns and electron guns parts; gas discharge tubes.
77.	70, 85	Fused Quartzware	Semi-conductor devices; silicon in all forms.
78.	71	Synthetic quartz crystal blocks and blanks	Mounted Piezoelectric crystals.
79.	71	Contact tape with pure Nickel base and Crown Gold alloy; Contact tape with solder Diamond	Relays; Switches.

(1)	(2)	(3)	(4)
		Back in fine silver; Contact tape in silver or silver alloy with or without palladium with Gold overlay	
80.	71	Gold in the form of wire, ribbon, preform of purity 99.99% and above	Semi-conductor devices; Light Emitting Diodes.
81.	71, 72, 75, 80	Nickel plated steel strip; tin silver antimony alloy	Semi-conductor devices.
82.	71, 76, 85	Aluminium wire with silicon or magnesium impurity of upto 2%; gold wire with phosphorous or antimony doping	Semi-conductor devices.
83.	72	CRNGO silicon steel strip/ sheet/coil/hoop with or without tin plating	DC Micromotor; Potentiometer; Resistors.
84.	72	Coated/uncoated electrogalvanised CRCA/ miled steel/stainless steel in the form of sheet/strip/wire/coils	DC Micromotors; tape deck mechanism, resistors, potentiometers
85.	72, 73	Iron of 99.7% purity and above	Cast Alloy Permanent Magnets, Relays
86.	72, 73, 75, 81	Nickel iron Cobalt Alloy in all forms	Semi-conductor devices; electronic valves and tubes; transistor headers; glass to metal seals; lead frames; cast alloy permanent magnets; hybrid microcircuits; gas discharge tubes.
87.	72 or 73	Copper clad tin coated steel wire, dia 0.4mm to 1.2 mm/solder plated Copper covered steel wire (SPC)	Lead tabs for electrolytic capacitors, capacitors
88.	73, 85	Metal clad substrates in any form with or without tags	Potentiometers; Hybrid microcircuits; Printed parts; semi-conductor devices; Light Emitting Diodes.
89.	74	Electrolytic Tough Pitch (ETP) Cooper wire rods	Lead wire for electronic parts.
90.	74	Solder plated/unplated brass strips upto 100 mm width; Silver plated brass strips upto 100 mm width.	Potentiometers/parts of potentiometers; connectors/parts of connectors; switches/parts of switches; relays/parts of relays.
91.	74	Phosphor Bronze Sheets/ bars/ sections/ flats/ strips/ wire/ rods/ foils/ pipes, with or without plating	Relays/parts of relays; Tape Deck Mechanism; connectors/parts of connectors; potentiometers/Parts of potentiometers; Heat Sinks; cassettes; Parts of cassettes; T.V.Tuner;telescopic antenna; gas discharge tubes/parts of gas discharge tubes, switches; parts of switches
92.	74	Beryllium Copper rods/strips/sheets/ wire/foils with or without plating; Rectangular Profile Brass material (CuZn39Pb2)	Connectors/parts of connectors; relays/ parts of relays; switches/parts of switches; gas discharge tubes/parts of gas discharge tubes.
93.	74	Tin coated/solder plated copper wire	Resistors, Capacitors, Deflection,

(1)	(2)	(3)	(4)
			Components, Thermistors, Varistors
94.	74	Continuous cast copper rod/copper scrap	Copper foil for copper clad laminates.
95.	74, 76, 85	Copper-cadmium braided wire; Self-soldering/self-bonding aluminium wire	Loudspeakers; microphones.
96.	74, 85	Oxygen-free high conductivity (OFHC) Copper base with weldable steel ring	Semi-conductor devices.
97.	74, 85	OFHC copper wire, bars, rods, angles, shapes and sections, plates, sheets, strips, tubes and pipes	Semi-conductor devices; electronic valves and tubes; transistor headers; glass to metal seals; capacitors.
98.	74, 85	Rayon or Silk cover Litz wire of the following sizes - (a) 6, 8, 12 or 24 strands with each strand diameter 0.03 mm; (b) 6 or 9 strands with each strand diameter 0.04 mm	RF/IF Coils or transformers.
99.	74, 85	Parts made of OFHC copper	Semi-conductor devices, electronic valves & tubes, transistor headers. glass to metal seals, capacitors.
100.	76	Etched or formed Aluminium Foils	Electrolytic Capacitors.
101.	76	Plain Aluminium foil containing more than 99% Aluminium	Etched or formed Aluminium foil; electrolytic capacitors or plastic film capacitors.
102.	76	Aluminium of purity 99% or above in the form of wire, strips, sheets, rods, bars, pipes, plates, sections, ribbons or shapes	Cans or Leads for Electrolytic capacitors; Semi-conductor Devices; Light Emitting Diodes; Capacitors; Capacitor grade Metallised Plastic films; Potentiometers; Disc covers for electrolytic capacitors.
103.	81	Cobalt	Cast Alloy Permanent Magnets.
104.	81	High purity chromium powder (99.99% and above)	Semi-conductor devices, Mounted piezo electric crystals, electronic valves and tubes, vacuum interruptor tubes, Resistors
105.	81, 85	Molybdenum and molybdenum alloys, wrought, in all forms and articles and parts thereof	Electronic Valves and Tubes; X-ray tubes; Semi-conductor Devices; Mounted Piezoelectric Crystals.
106.	84, 85	Parts of Vacuum Interruptor Tubes	Vacuum Interruptor Tubes.
107.	85	Self bonding / Self soldering insulated or enamelled copper wire	Deflection parts; Loudspeakers; Relays; Magnetic Heads, RF/IF Coils; Transformers (other than power transformers) and DC Micromotors upto 13.5 volts and not exceeding 20 watts rating; electronic tuner, Reed Relays, Hybrid Micro-Circuits, Degaussing Coil

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(1)	(2)	(3)	(4)
108.	85	Parts of gas discharge tubes	Gas discharge tubes.
109.	85	Light Emitting Diodes in the form of Chips, wafers or undiced discs	Light Emitting Diodes, Lamps and Displays.
110.	85	Parts of Cathode Ray Tubes (other than glass parts)	Cathode Ray Tubes.
111.	85	Lead Tabs/Paddle Tabs	Electrolytic Capacitors.
112.	39, 72, 74, 76, 85	Parts of Relays, Switches, Connectors	Relays; Switches; Connectors.
113.	85	Parts of electron Guns	Electron Guns, Television picture tubes or Cathode Ray Tubes.
114.	85	Casings of aluminium	Electrolytic capacitors.
115.	85	Parts of CD/VCD/DVD mechanisms, namely, optical pick up assembly and parts thereof, DC micro motors, Loader parts of plastic (parts of CD loader), cable connector, springs, screws, washer	CD Deck Mechanism.
116.	85	Parts of Fly-back Transformer	Flyback Transformers.
117.	85	Parts of Tuners	TV Tuners.
118.	85	Parts of Data Cartridge	Data Cartridge.
119.	85	Parts of Transmitting tubes	Transmitting tubes.
120.	85	Parts of deflection yoke (DY)	Deflection parts.
121.	85, 90	Omitted	
122.	39, 74, 75, 76	Composite copper clad materials consisting of Paper + Epoxy + Glass cloth	Printed Circuit Boards
123.	74	Glass Epoxy Copper clad laminates or Paper Phenolic Copper clad laminates	Printed Circuit Boards
124.	124.74	Copper foils (Plain or adhesive coated)	Copper clad laminates (phenolic or glass epoxy types); composite type copper clad laminates; multi-layer Printed Circuit Boards, parts of connectors
125.	28, 29, 38, 72, 74, 84	Cupric Chloride Etchant; Ammonical Etchants; Solid Carbide Drills; Routers; Hot Air Levelling Flux; Electroless Copper Plating Solution; Sensitisers; Activators; Post Activators; Copper foil of refined copper; Colloidal / Semi colloidal Graphite (Shadow)	Printed Circuit Boards Solid
126.	28, 29, 39, 68, 71, 81, 82	Plastic Film for Wafer Dicing; Graphite Jigs / Block/ Rods / Plates Dicing blades / wheels; Tungsten filament and or parts thereof; Tungsten Wire / Rod; Colour Paste and Diffusants; Silver conductive paste / Suspension; Palladium Wire;	LED/LED Displays; Semiconductor Devices; Hybrid Microcircuits; Mounted Piezo Electric Crystals; Resistors; Potentiometers

(1)	(2)	(3)	(4)
		n- Butyl Acetate; Bonding Tools	
127.	70,85	Parts of data graphic display tubes(colour), with a phosphor dot screen pitch smaller than 0.4mm	Data graphic display tubes (colour), with a phosphor dot screen pitch smaller than 0.4 mm
128.	70,75	Glass Tubes/ Insulators/ Spacers;	Mounted piezo electric crystals
129.	39	Diallylphthalate (DAP) Moulding Powder or Compound (Plain or Glass/ Fibre filled with or without additives)	Connectors; Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Potentiometers; Relays of contact rating upto 7 amperes; Resistors
130.	39	Polyvinyl Chloride Film/Sheet Gold plating make up and replenisher solutions and salts; Resins for gold recovery	Floppy Disks/Diskettes
131.	28,38,39	Gold plating make up and replenisher solutions and salts; Resins for gold recovery	Semiconductor devices; LED/LED Displays; Connectors; PCBs, Parts of connectors
132.	74	Solder Plated Annealed Copper Wire (SCA) of diameter 0.4mm to 1.2 mm	Plastic film capacitors
133.	79,80	Zinc of purity 99% or above in Rod, Wire or Strip form; Zinc Wire / Zinc- Aluminum wire with dia up to 5mm ; Tin - zinc wire with dia upto 3mm	Electronic Capacitor Grade Metallised Plastic Film/Capacitors
134.	80	Tin Foil/ Tin Alloy Foil	Plastic Film Capacitors; Reistors (other than heating resistors)
135.	76	Aluminium wire (of purity 99.9% or above) of dia upto 3mm	Lead Wires/Lead Tabs for electrolytic Capacitor grade Metallized Plastic film; Plastic film capacitors; semi-conductor device; Capacitors
136.	28	Barium Carbonate	Ceramic Capacitors
137.	38,39,69	Hydroxy Propyl Methyl Cellulose Barium Titanate based or Lead Titanate based Ceramic composition	Ceramic Capacitors, Ceramic Substracts/Rods/Discs/Dielectric/ Powder
138.	28	Magnesium Oxide (Purity not less than 98%); Zinc Oxide (Purity not less than 98%); Aluminium Oxide (Purity not less than 99.9%); Vanadium Pentoxide (Purity not less than 99.9%); Lithium Carbonate (Purity not less than 99%); Manganese Carbonate (Purity not less than 98%); Bismuth Oxide (Purity not less than 99%); Cobalt Oxide (Purity not less than 99%); Copper Carbonate (Purity not less than 98%); Chromium Oxide (Purity not less than 98%); Indium Oxide (Purity not less than 99%); Dysprosium oxide (Purity not less than 99%); Gadolinium Oxide (Purity not less than 99%); Yttrium Oxide (Purity not less than 99.9%); Calcium Carbonate (Purity not less than 98%); Tin Oxide	Resistors; Ceramic Capacitors

(1)	(2)	(3)	(4)
		(Purity not less than 98%); Magnesium Carbonate (Purity not less than 99%); Iron Oxide (Purity not less than 99%); Barium Carbonate (Purity not less than 99%)	
139.	39,48,59	Resin - VAGH Co-Polymerised Vinyl Chloride Vinyl Acetate, Pressure Sensitive felt, with or without adhesive, Silicon Coated/Carbonized silicon paper	Magnetic Tapes/Cassettes, Parts of Cassettes
140.	39	Polyimide Film (Kapton)	IC Sockets (Connectors); Resistors; Potentiometers; Semiconductor devices
141.	39	Modified Polyphenylene Oxide	Deflection Components; potentiometers
142.	39	Phenolic Moulding Powder/Resin	Resistors; Potentiometers; Plastic Film Capacitors; Lead Wire/Lead Tabs of Electrolytic Capacitors
143.	72,74	Lead wires of Iron or non alloy steel plated or coated with other base metals	Resistors; Potentiometers; Plastic Film Capacitors; Lead Tabs of Electrolytic Capacitors
144.	29,72,74,76, 85	Copper alloy resistance wire and strips; Steel or Aluminium substrate or sheet form; Butyl DiGol	Resistors; Potentiometers
145.	69, 75, 76, 81	Metal alloy targets	Resistors; Resistor Grade Metallized Ceramic Cores
146.	85	Chip Transistors; Varicap Diodes	Tuners; Modulators; Hybrid Micro Circuits
147.	74	Cladded Copper/Copper Alloy Strip/Foil	Switches with contact rating less; than 5 amperes at voltage not exceeding 250 Volts AC or DC; Conectors, DC Micro-motors; parts of Connectors
148.	28	Zinc Oxide (Purity minimum 99.5%); Strontium Oxide/Strontium Carbonate; Zinc Stearate (Purity minimum 99%); Polyvinyl alcohol (PVA); Polyvinyl Butyral (Ash Content max 1%)	Pre-Calcined Ferrite Powder (Spray Dried); Resistors
149.	28	Zirconium Oxide (Purity not less than 99%); Tin Oxide (Purity not less than 99%); Lanthanum Oxide (Purity not less than 99%); Zinc Oxide (Purity not less than 98%); Polystyrene (Purity not less than 98%); Magnesium Oxide (Purity not less than 98%); Calcium Carbonate (Purity not less than 98%); Tantalum Oxide (Purity not less than 99%); Barium Carbonate (Purity not less than 99%)	Microwave Dielectrics; Ceramic Capacitors; Resistors; Varistors; Thermistors

(1)	(2)	(3)	(4)
150.	39	Phenolic Moulding Powder/Resin 250 Volts AC or DC; Connectors;	Hybrid Micro circuits; Potentiometers; Ceramic Capacitors; Thermistors; Varistors; Switches with contact rating less than 5 amperes at voltage not exceeding Capacitors
151.	39,69	Guide Ceeramic; Guide LCP (Liquid Crystal Polymer)	Print heads
152.	85	Parts of Loudspeaker	Loudspeakers
153.	74,85	High Voltage Rectifier Diodes; Focus Potmeter; Electrolytic Tough Pitch Wire/Rods/Formed Pins/parts made thereof	Deflection Components
154.	39	Polycarbonate (Plain or glass filled moulding powder)	Resistors; Potentiometers; Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Capacitors
155.	39	Poly Vinyl Acetate	Resistors; Potentiometers; Hybrid Micro Circuits
156.	72	Nickel Iron (low carbon/gas free grade) in Sheet or strip form/EB Welded Triple Metal Strips/ Controlled Expansion Alloy Strips	Resistors; Potentiometers;
157.	39	SRBP (Synthetic Resin Bonded Paper) sheets and substrate	Potentiometers; Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC
158.	25	Ball Clay	Ceramic Cores/Substrates for resistors
159.	32	Borosilicate Glass Powder	Parts of Electron Gun/Multiform Bead Glass Rods
160.	74	Unplated Brass Strips in Coil form 70 mm width; Phosphor Bronze Strips in Coil Form	Connectors
161.	72,74	Bimetal sheets in coil forms/piece parts; Copper clad steel sheets in coil forms/piece parts	Relays of contact rating upto 7 amperes
162.	28,29	Ammonium Dihydrogen Phosphate; Ammonium pantaborate	Electrolytic Capacitors
163.	38	Carbon/Flurographite Powder	Potentiometers
164.	28,34	BoronNitride Suspension; Metallisation Inhabitation Fluid (Oil)	Electronic Capacitor Grade metallised Plastic Film/Plastic Film Capacitors
165.	29	Dowanol PX-16S (Non-CFC solvent)	FlybackTransformers/Focus Resistors

(1)	(2)	(3)	(4)
166.	28,29,38,48	Monoalkylethers of ethylene glycol; Flux 1544; ammonium Hydroxide (CMOS Grade); Ammonia (NH ₃) (CMOS Grade); Lid perform; Chemcassette	Semiconductor devices
167.	76	Etched Aluminium Foil	Formed Aluminium Foil for electrolytic capacitors.
168.	29,32,38,39,71	Dibutyl ether/Di-n-butyl ether Solvent; DMH Solvent; Printing Inks; Protective U.V. Lacquer; Dyes; Optical grade polycarbonate; Methyl Lactate; OFP; Cake Box; BOPP Film; Jewel box; Silver Sputtering Target	CD-R(unrecorded CD)
169.	76	Aluminium clad entry foil	Printed circuit board
170.	28	Phosphoric acid (MOS/CMOS, electronic grade); Hydrogen peroxide (MOS/CMOS, electronic grade).	Semi-conductor devices, LED/ displays
171.	74, 76, 80	Aluminium wire with silicon or magnesium with impurity upto 2%; Bonding wire (aluminum, gold and copper based)	Semi-conductor devices, LED/LED displays, Hybrid micro-circuits
172.	80	Tin silver antimony alloy in any form	Semi-conductor devices, LED/LED displays
173.	28	Titanium dioxide of minimum purity 99%	Potentiometers, ceramic capacitors
174.	28, 29, 35, 72, 81	Barium bromide; Sodium aluminate ; Bariumaluminate; Methoklone; Methyl chloride; Dichloro methane; Titanium metal powder (99% purity); Cesium glass powder; Barium glass powder; Argon –Neon mixed gas (99% purity); Argon-hydrogen mixed gas (99% purity); Copper Plied Steel wire (tin plated) with dia upto 1.5 mm; Adhesive paste	Gas discharge tubes
175.	39	Tedlar film	Printed circuit boards, semiconductor devices, multi layer laminates, glass epoxy copper clad laminates
176.	39	Polyester film	Magnetic tape, plastic film capacitors
177.	29, 39	MEK (Methyl Ethyl Ketone); Polyurethane /Urethane elastomer; Cyclohexanone	Magnetic tape
178.	39	Polyolefin heat shrinkable tubes/ sleeves	Deflection components
179.	27, 39, 75, 85	Kilopoise Grease; Polyester mesh; Nickel alloys resistance wires and strips in bare or enameled form;	Resistors and Potentiometers

(1)	(2)	(3)	(4)
180	85	Buffered Oxide Echants	Semi-conductor devices, LED/LED displays
181.	39	Conductive silver epoxy and hardener	Mounted Piezoelectric crystals, Hybrid-microcircuits
182.	39	Noryl; Nylon	LED/LED Displays, switches, power entry connectors
183.	39	Polyacetal	LED/LED displays, switches
184.	39	HDPE; LDPE; Poly propylene	LED/LED displays
185.	75, 85	Stem pin	Electron gun, electronic valves and tubes, parts of electron gun
186.	39	Silicon oil	Capacitors, resistors, electronic capacitor grade metallised plastic film/ plastic film capacitors
187	27	Microcrystalline wax	Plastic film capacitors
188.	72	Coated/ uncoated CRCA/ Mild stainless steel in the form of sheets/ strips/ coils	Switches, lead frames
189.	69, 73	Conveying trays/super refractories/ pusher tiles/ ceramic saggars; Grinding steel balls (hardness 58-60%, carbon minimum 0.15%, chromium 1-1.2%); Steel balls	Soft ferrite parts/ pre-calcined ferrite powder (spray dried), capacitors, resistors
190.	69, 70, 71, 74, 85	Silver copper alloy wires; Glass tubes of sizes between 4mm and 6mm outside diameter, in cut lengths upto 40mm; Brass fuse caps; PPTC chips; Ceramic tubes	Glass cartridges fuses/ ceramic tube fuses/ PPTC resettable fuses
191	28, 29, 38	Silicon carbide roller for furnace; polyethylene glycol; Zucoplast; Polyamonium citrate; Octanol; Copper oxide	Soft ferrites parts/ pre-calcinate ferrite powder (spray dried)
192.	68	Grinding wheels (metal bond, resin bond, diamond wheel, Conc 50-100%, grit D15-D30-400 mesh)/slicing wheels	Soft ferrites parts/ pre-calcined ferrite powder (spray dried), semiconductor devices
193.	25, 28, 40, 69, 73, 85	High speed spindles of more than 10,000 RPM; silicon carbide hollow heating rods, with or without perforations; Heating coils (made of kanthal wire suitable for 1375°C dia 1 mm); Cobalt oxide (99% pure); Conveying trays (335 X 340 X 30 mm Alumina / cumulite); Setting batts (320X320X15 mm alumina / cumulite); Alumina sandwiched silicon carbide plate (340X170X15 mm alumina / cumulite); Magnesium oxide; Cupric oxide; Miraflo-A (polycarbon acid);	Ferrites

(1)	(2)	(3)	(4)
		Chloropolyethylene (CPE); Temperature measuring rings	
194.	69, 85	Piezo ceramic formulated material / powder; Piezo ceramic discs/ mounted piezo electric plates; diaphragm of permalloy; weight of permalloy; terminal pins; yoke	Buzzers/ sirens /ringers
195.	73	Needle and springs	Print head
196.	72, 85	T-yoke	Loudspeakers
197.	28, 39	Acetylene black carbon/ other carbon and carbon powders; PTFE powder solutions	Resistors and potentiometers
198.	39, 74, 85	Former, bases, bobbins, brackets; CP wires; P.B.T.; Phenol resin moulding powder; Lamination/ El silicon steel strips	Transformers
199.	39	Polybutyleneterephthalate	Connectors
200.	29	Ammonium adipate; Azelaic acid; P.Nitro benzoic acid	Electrolytic capacitors
201	71	Pelladium copper contact tapes	Relays
202	34, 72	Polywax; Tin coated CRCA sheets	Tuners
203	85	Parts of remote control	Remote control
204	85	Diffusion elements	Semiconductor devices
205	71	Silver copper alloy wire in dia upto 0.25 mm	Metal to ceramic brazing rings for GD tubes
206	38, 39, 40, 68, 74, 85	Ceramic disc single layer; pin; washer; axial lead finish; solder/ solder paste/ solder with paste/ solder flux; solder with flux; wire leads; eyelet finish; eyelet fixing collect; marking ink; epoxy resin/ stycast; carrier tape/ cover tape/ taping material/ sealing tape/ plastic reels	EMI/RFI filters
207	34	Termination paste	Capacitors, EMI/RFI filters
208	39	Phenolic resins; epoxy phenolic resins; silicon adhesive agent	Capacitors, resistors
209	73	Rivets	Potentiometers
210	69, 75, 85	Parts of cathodes	Cathodes for electron guns
211	72	Soft magnetic iron strips	Relays
212	79	Zinc manganate	Soft ferrites

(1)	(2)	(3)	(4)
213	39	Polypropylene granules	Capacitors
214	38	Catalysts	Resistors
215	74	Bronze powder	Resistors
216	38	Bentone	Resistors
217	25	Quartz powder	Resistors
218	32	Pigments	Capacitors, resistors
219	28	Magnesium aluminum silicate	Resistors
220	59	Fabric coated with rubber; Wax emulsion; basoplast	Loudspeakers, paper cones/ spiders/ dust caps for loudspeakers
221	39, 40, 84	Polyacetals, Acrylonitrile-Butadiene- Styrene (ABS) copolymers; polystyrene; Rubber belts /ring upto 150 mm; Acetal plastic powder/ resin /granule; Capstan shafts, sintered bush, rubber belts	CD/DVD mechanism, loudspeakers
222	28, 39, 40, 70	Polyester/ polystyrene latex, glass cloth tape, acry emulsion, cobalt blue	Cathode ray tubes
223	69, 72, 75, 85	Stainless steel wire of dia below 0.8 mm; Stainless steel strips of thickness below 0.6mm; ceramic bases; eyelets; sleeves; caps; nails	Parts of electron guns
224	72, 73, 75, 76, 81	CRCA sheets, strips, wire and coils whether galvanized or not; Stainless steel-304/310/316/420 grades in the form of sheets, strips, wire, coils; Trimetal steel/INVAR in the form of sheets, strips, wire or coils; Alcoat (aluminised steel sheets) in the form of sheets, strips, wire or coils; Incoloy strips	Parts of cathode ray tubes

LIST B

1.	28	Litharge	Glass shell/parts for colour picture tubes, parts of Cathode ray tubes
2.	28	Gamma Ferric Oxide	Magnetic Inks or Magnetic Tape
3.	38	Precalcined/Pre-sintered ferrite powder	Ferrites
4.	58, 69, 84 85	Molybdenum Silicide/Molybdenum disilicide heating elements; Conveying trays; Sagger	Ferrites, Capacitors; Resistors
5.	Omitted		
6.	Omitted		
7.	Omitted		

GENERAL EXEMPTION NO. 75

Concessional rate of duty on specified goods when, imported into India for use in the manufacture of specified excisable goods:**[Notfn. No. 27/04-Cus. dt. 23.1.2004 as amended by 12/06].**

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 the description specified in column (3) of the Table below and falling under the heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in the corresponding entry in column (2) of the said Table, when imported into India for use in the manufacture of goods of the description specified in the corresponding entry in column (6) of the said Table and falling under the heading, sub-heading or tariff item of the said First Schedule, specified in the corresponding entry in column (5) of the said Table, from so much of the duty of customs leviable thereon under the said First Schedule 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 condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

Explanation.- For the purposes of this notification, the rate specified in column (4) is the *ad valorem* rate.

Table

S No.	Heading or sub-heading or tariff item	Description of goods	Standard rate	Heading or sub heading or tariff item	Description of goods
(1)	(2)	(3)	(4)	(5)	(6)
1.	Omitted				
2.	2907 23 00	Bis-phenol A	5%	3907 30	All goods
3.	2910 30 00	Epichlorohydrin	5%	3907 30	All goods
4.	Omitted				
5.	7214 10 10	Spring steel quality	10%	8409 91	Fuel injection parts
6.	7214 30 00	Free cutting steel	10%	8409 91	Fuel injection parts
7.	7222 11 11	Valve steel	10%	8409 91	Engine valves
		bars (45CRSI 93 and 21-4N)			
8.	7222 20 11	Alloy steel of various grades	10%	8409 91	Engine valves
9.	7224	All goods	10%	8708 40 00	All goods
10.	7227 20 00	Silico-manganese steel	10%	8409 91	Fuel injection parts
11.	7227 90 30	Bearing quality alloy steel wire rod conforming to SAE 52100	10%	8482 10	All goods

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12.	7228 10 10	Bars and rods of high speed steel	10%	8409 91	Fuel injection parts
13.	7228 10 10	Bright bar conforming to SAE52100	10%	8482 10	All goods
14.	7228 30 11	Valve steel alloy steel bars (SUH11,3)	10%	8409 91	Engine valves
15.	7228 30 29	Alloy steel round bars	10%	8482 10	All goods
16.	7304 90 00	Seamless steel tubes SCM 415H	10%	8409 91	Piston pins
17.	Omitted				
18.	Omitted				
19.	Omitted				
20.	Omitted				
21.	Omitted				
22.	Omitted				
23.	Omitted				
24.	Omitted				
25.	7608	Aluminium Tubes	10%	8415 10 90 or 8418 21 00	All goods
26.	Omitted				
27.	Omitted				
28.	Omitted				
29.	Omitted				
30.	Omitted				
31.	Omitted				
32.	Omitted				
33.	2907 11 10	Phenol	5%	2907 23 00	Bis-phenol A
34.	2914 11 00	Acetone	5%	2907 23 00	Bis-phenol A

GENERAL EXEMPTION NO. 75A**Exemption to parts, components and accessories of mobile handsets including cellular phones -****[Notifn. No. 21/05-Cus., dt. 1.3.2005]**

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 exempts parts, components and accessories of mobile handsets including cellular phones, from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.