

CHAPTER 82

*Tools, implements, cutlery, spoons and forks, of base metal;
parts thereof of base metal*

NOTES :

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) base metal;

(b) metal carbides or cermets;

(c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8212.5 are to be classified in heading 8212.5.

| Tariff Item | Description of goods | Unit | Rate of duty | |
|-------------|---|------|--------------|--------------------|
| | | | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 8201 | HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY. | | | |
| 8201 10 00 | - Spades and shovels | kg. | 10% | - |
| 8201 30 00 | - Mattocks, picks, hoes and rakes | kg. | 10% | - |
| 8201 40 00 | - Axes, bill hooks and similar hewing tools | kg. | 10% | - |
| 8201 50 00 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | kg. | 10% | - |
| 8201 60 00 | - Hedge shears, two-handed pruning shears and | kg. | 10% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|--|-----|-----|-----|
| 8201 90 00 | similar two-handed shears - Other hand tools of a kind used in agriculture, horticulture or forestry | kg. | 10% | - |
| 8202 | HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES) | | | |
| 8202 10 | - <i>Hand saws :</i> | | | |
| 8202 10 10 | --- Metal working hand saws | kg. | 10% | - |
| 8202 10 20 | --- Wood working and similar hand saws | kg. | 10% | - |
| 8202 10 90 | --- Other | kg. | 10% | - |
| 8202 20 00 | - Band saw blades - <i>Circular saw blades (including slitting or slotting saw blades):</i> | kg. | 10% | - |
| 8202 31 00 | -- With working part of steel | kg. | 10% | - |
| 8202 39 00 | -- Other, including parts | kg. | 10% | - |
| 8202 40 00 | - Chain saw blades - <i>Other saw blades :</i> | kg. | 10% | - |
| 8202 91 | -- <i>Straight saw blades, for working metal:</i> | | | |
| 8202 91 10 | --- Machine operated | kg. | 10% | - |
| 8202 91 20 | --- Hand operated | kg. | 10% | - |
| 8202 99 | -- <i>Other:</i> | | | |
| 8202 99 10 | --- Hacksaw frames | kg. | 10% | - |
| 8202 99 90 | --- Other | kg. | 10% | - |
| 8203 | FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS | | | |
| 8203 10 00 | - Files, rasps and similar tools | kg. | 10% | - |
| 8203 20 00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | kg. | 10% | - |
| 8203 30 00 | - Metal cutting shears and similar tools | kg. | 10% | - |
| 8203 40 | - <i>Pipe-cutters, bolt croppers, perforating punches and similar tools :</i> | | | |
| 8203 40 10 | --- Perforating punches and pipe cutters | kg. | 10% | - |
| 8203 40 90 | --- Other | kg. | 10% | - |
| 8204 | HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES | | | |
| | - <i>Hand-operated spanners and wrenches:</i> | | | |
| 8204 11 | -- <i>Non-adjustable :</i> | | | |
| 8204 11 10 | --- Spanners | kg. | 10% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|--|-----|-----|-----|
| 8204 11 20 | --- Wrenches | kg. | 10% | - |
| 8204 12 | -- <i>Adjustable :</i> | | | |
| 8204 12 10 | --- Spanners | kg. | 10% | - |
| 8204 12 20 | --- Wrenches | kg. | 10% | - |
| 8204 20 00 | - Interchangeable spanner sockets, with or without handles | kg. | 10% | - |
| 8205 | HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES; CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND-OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS | | | |
| 8205 10 00 | - Drilling, threading or tapping tools | u | 10% | - |
| 8205 20 00 | - Hammers and sledge hammers | u | 10% | - |
| 8205 30 00 | - Planes, chisels, gouges and similar cutting tools for working wood | u | 10% | - |
| 8205 40 00 | - Screwdrivers | u | 10% | - |
| | - <i>Other hand tools (including glaziers' diamonds) :</i> | | | |
| 8205 51 | -- <i>Household tools :</i> | | | |
| 8205 51 10 | --- Can or cork openers | u | 10% | - |
| 8205 51 90 | --- Other | u | 10% | - |
| 8205 59 | -- <i>Other:</i> | | | |
| 8205 59 10 | --- Grease guns (excluding compressed air type) | u | 10% | - |
| 8205 59 20 | --- Metal working hand tools | u | 10% | - |
| 8205 59 30 | --- Hand tools for specified uses, such as watch making tools, goldsmith tools | u | 10% | - |
| 8205 59 40 | --- Forks other than those of headings 8201 and 8215 | u | 10% | - |
| 8205 59 90 | --- Other | u | 10% | - |
| 8205 60 00 | - Blow lamps | u | 10% | - |
| 8205 70 00 | - Vices, clamps and the like | u | 10% | - |
| 8205 90 | - <i>Other, including sets of articles of two or more sub-headings of this heading:</i> | | | |
| 8205 90 10 | --- <i>Anvils and portable forges</i> | u | 10% | - |
| 8205 90 20 | --- <i>Grinding wheels with frame, hand or pedal-operated</i> | u | 10% | - |
| 8205 90 30 | --- <i>Sets of articles of two or more of the foregoing sub-headings</i> | u | 10% | - |
| 8205 90 90 | --- <i>Other</i> | u | 10% | - |
| 8206 | TOOLS OF TWO OR MORE OF THE HEADINGS 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE | | | |
| 8206 00 | - <i>Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale :</i> | | | |
| 8206 00 10 | --- Garage tools in sets | kg. | 10% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|--|-----|-----|-----|
| 8206 00 90 | --- Other | kg. | 10% | - |
| 8207 | INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS | | | |
| | - <i>Rock drilling or earth boring tools :</i> | | | |
| 8207 13 00 | -- With working part of cermets | kg. | 10% | - |
| 8207 19 00 | -- Other, including parts | kg. | 10% | - |
| 8207 20 00 | - Dies for drawing or extruding metal | kg. | 10% | - |
| 8207 30 00 | - Tools for pressing, stamping or punching | kg. | 10% | - |
| 8207 40 | - <i>Tools for tapping or threading :</i> | | | |
| 8207 40 10 | --- Chasers | kg. | 10% | - |
| 8207 40 90 | --- Other | kg. | 10% | - |
| 8207 50 00 | - Tools for drilling, other than for rock drilling | kg. | 10% | - |
| 8207 60 | - <i>Tools for boring or broaching:</i> | | | |
| 8207 60 10 | --- Reamers | kg. | 10% | - |
| 8207 60 90 | --- Other | kg. | 10% | - |
| 8207 70 | - <i>Tools for milling :</i> | | | |
| 8207 70 10 | --- Cutters | kg. | 10% | - |
| 8207 70 90 | --- Other | kg. | 10% | - |
| 8207 80 00 | - Tools for turning | kg. | 10% | - |
| 8207 90 | - <i>Other interchangeable tools:</i> | | | |
| 8207 90 10 | --- For metal working hand tools | kg. | 10% | - |
| 8207 90 20 | --- For wood working hand tools | kg. | 10% | - |
| 8207 90 30 | --- Lathe tools and tool belts | kg. | 10% | - |
| 8207 90 90 | --- Other | kg. | 10% | - |
| 8208 | KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES | | | |
| 8208 10 00 | - For metal working | u | 10% | - |
| 8208 20 00 | - For wood working | u | 10% | - |
| 8208 30 00 | - For kitchen appliances or for machines used by the food industry | u | 10% | - |
| 8208 40 00 | - For agricultural, horticultural or forestry machines | u | 10% | - |
| 8208 90 | - <i>Other :</i> | | | |
| 8208 90 10 | --- Knives and cutting blades for paper cutting machines | u | 10% | - |
| 8208 90 20 | --- Bell skiving knives | u | 10% | - |
| 8208 90 30 | --- Band knives for splitting machine | u | 10% | - |
| 8208 90 40 | --- Cutting and clicking dies | u. | 10% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------------|--|-----|-----|-----|
| 8208 90 90 | --- Other | u | 10% | - |
| 8209 | PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS | | | |
| 8209 00 | - <i>Plates, sticks, tips and the like for tools, unmounted, of cermets:</i> | | | |
| 8209 00 10 | ---Tungsten carbide tips | kg. | 10% | - |
| 8209 00 90 | ---Other kg. | 10% | - | |
| 8210 00 00 | HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG. OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK | kg. | 10% | - |
| 8211 | KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR | | | |
| 8211 10 00 | - Sets of assorted articles | kg. | 10% | - |
| | - <i>Other :</i> | | | |
| 8211 91 00 | -- Table knives having fixed blades | kg. | 10% | - |
| 8211 92 00 | -- Other knives having fixed blades | kg. | 10% | - |
| 8211 93 | -- <i>Knives having other than fixed blades:</i> | | | |
| 8211 93 10 | --- Pocket knives | kg. | 10% | - |
| 8211 93 90 | --- Other | kg. | 10% | - |
| 8211 94 00 | -- Blades | kg. | 10% | - |
| 8211 95 00 | -- Handles of base metal | kg. | 10% | - |
| 8212 | RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS) | | | |
| 8212 10 | - <i>Razors :</i> | | | |
| 8212 10 10 | --- Twin type shaving | kg. | 10% | - |
| 8212 10 90 | --- Other | kg. | 10% | - |
| 8212 20 | - <i>Safety razor blades, including razor blade blanks in strips:</i> | | | |
| | --- <i>Safety razor blades :</i> | | | |
| 8212 20 11 | ---- Disposable cartridge blades | kg. | 10% | - |
| 8212 20 19 | ---- Other | kg. | 10% | - |
| 8212 20 20 | --- Safety razor blade blanks, in strips | kg. | 10% | - |
| 8212 90 00 | - Other parts | kg. | 10% | - |
| 8213 00 00 | SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR | kg. | 10% | - |
| 8214 | OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, | | | |

| (1) | (2) | (3) | (4) | (5) |
|-------------|--|-----|-----|-----|
| | CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES) | | | |
| 8214 10 | - <i>Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:</i> | | | |
| 8214 10 10 | --- Paper knives, letter openers, erasing knives, pencil sharpeners | kg. | 10% | - |
| 8214 10 90 | --- Blades | kg. | 10% | - |
| 8214 20 | - <i>Manicure or pedicure sets and instruments (including nail files):</i> | | | |
| 8214 20 10 | --- Nail cutters | kg. | 10% | - |
| 8214 20 90 | --- Other | kg. | 10% | - |
| 8214 90 | - <i>Other :</i> | | | |
| 8214 90 10 | --- Handles of cutlery of base metal | kg. | 10% | - |
| 8214 90 90 | --- Other | kg. | 10% | - |
| 8215 | SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE | | | |
| 8215 10 00 | - Sets of assorted articles containing at least one article plated with precious metal | kg. | 10% | - |
| 8215 20 00 | - Other sets of assorted articles - <i>Other :</i> | kg. | 10% | - |
| 8215 91 00 | -- Plated with precious metal | kg. | 10% | - |
| 8215 99 00 | -- Other | kg. | 10% | - |

Exemption to goods falling under various chapters:

[Notfn. No.90/07-Cus., dated 26.7.2007]

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 (1) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, subject to the conditions specified in the corresponding entry in column (2) of the said Table:

Provided that nothing contained in this exemption notification shall apply after the 31st March, 2010.

Table

| Description of goods | Conditions |
|---|---|
| (1) | (2) |
| (i) All goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, heading 6805, grinding wheels and the like, and parts thereof | If- (i) intended for manufacture of the following goods namely:- |

| Description of goods | Conditions |
|--|--|
| (1) | (2) |
| <p>falling under heading 6804 but excluding any equipment or appliance used in an office;</p> <p>(ii) pollution control equipment;</p> <p>(iii) components, spares and accessories of the goods specified at (i) and (ii);</p> <p>(iv) moulds and dies;</p> <p>(v) refractories and refractory materials;</p> <p>(vi) tubes and pipes and fittings thereof; and</p> <p>(vii) storage tank.</p> | <ol style="list-style-type: none"> 1. All semiconductors; 2. Displays, including:: <ol style="list-style-type: none"> (a) Liquid Crystal Devices (LCDs); (b) Organic Light Emitting Diodes (OLED); (c) Plasma Display Panels (PDP); (d) Any other emerging displays; 3. Storage devices; 4. Solar cells; 5. Photovoltaics; 6. Other advanced micro and nano technology products; 7. Assembly and test of all the above; <p>(ii) importer has obtained necessary approval for the manufacture of the goods mentioned at (i) above, vide notification of the Government of India Department of Information Technology No. 3(1)/2007-IPHW (SIPS); and</p> <p>(iii) if the importer at the time of import-</p> <ol style="list-style-type: none"> (a) furnishes a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Information Technology, Government of India, to the effect that the imported goods (in respect of description, quantity and technical specifications) are required for the manufacture of goods mentioned at (i) above; and (b) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall be used for the above purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the above purpose, an amount equal to the difference between the duty leviable on such quantity of the imported goods but for the exemption under this notification and that already paid at the time of importation. |