

Notification

No. 26 / 2003-Customs

New Delhi, dated the 1st March, 2003

10 Phalgun, 1924 (Saka)

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 erstwhile Ministry of Finance (Department of Revenue) No. 21/2002-Customs, dated the 1st March, 2002, published in the Gazette of India vide number G.S.R. 118 (E), dated the 1st March, 2002, namely:-

In the said notification,-

I. in the proviso, for the figures and word “1st April, 2003”, the figures and word “1st April, 2004” shall be substituted;

II. in the Table,-

- (i) against S. No. 3, for the entry in column (2), the entry “0402 10 or 0402 21 00” shall be substituted;
- (ii) against S. No. 4, for the entry in column (2), the entry “0406 90 00” shall be substituted;
- (iii) against S. No.6,-
 - (a) for the entry in column (2), the entry “0511 91” shall be substituted;
 - (b) for the entry in column (3), the entry “Artemia cyst, including wet artemia cyst” shall be substituted; and
 - (c) for the entry in column (4), the entry “5%” shall be substituted;
- (iv) against S. No. 10, for the entry in column (2), the entry “0703 10 10” shall be substituted;
- (v) against S. No.14, for the entry in column (2), the entry “0802 12 00” shall be substituted;
- (vi) against S. No.16, for the entry in column (2), the entry “0805 10 00, 0805 50 00, 0806 10 00 or 0808 20 00” shall be substituted;
- (vii) against S. No. 17, for the entry in column (2), the entry “0810 60 00 or 0810 90” shall be substituted;
- (viii) against S. No.20, for the entry in column (2), the entry “1005 10 00, 1007 or 1008 20” shall be substituted;
- (ix) against S. No. 21, for the entry in column (2), the entry “1005 90 00” shall be substituted;
- (x) against S. No. 22, for the entry in column (2), the entry “1005 90 00” shall be substituted;
- (xi) against S. No. 23, for the entry in column (2), the entry “1107 10 00” shall be substituted;
- (xii) against S. No. 26, for the entry in column (2), the entry “1211 30 00, 1211 40 00 or 1211 90” shall be substituted;
- (xiii) against S. No. 27,-
 - (a) for the entry in column (2), the entry “1301 90 49” shall be substituted; and
 - (b) for the entry in column (4), the entry “10%” shall be substituted;
- (xiv) against S. No. 28, for the entry in column (2), the entry “1302 19 or 1302 20 00” shall be substituted;
- (xv) against S. No. 41, for the entry in column (2), the entry “1704 10 00” shall be substituted;
- (xvi) against S. No. 44, for the entry in column (2), the entry “1905 31 00 or 1905 32” shall be substituted;
- (xvii) against S. No. 45, for the entry in column (2), the entry “2004 10 00” shall be substituted;
- (xviii) against S. No. 46, for the entry in column (2), the entry “2009 11 00, 2009 12 00 or 2009 19 00” shall be substituted;
- (xix) against S. No. 50, for the entry in column (2), the entry “2207 20 00” shall be substituted;
- (xx) against S.No.52, for the entry in column (4), the entry “10%” shall be substituted;
- (xxi) against S.No.56, in column (3), in the portion occurring before the *Explanation*, for the words “Prawn feed”, the words “Prawn feed, shrimp larvae feed and fish feed in pellet form” shall be substituted;
- (xxii) against S. No. 58, for the entry in column (3), the following shall be substituted, namely:-

“ The following goods, when imported for use in the manufacture of refractory products falling under Chapters 38, 68 or 69, namely:-

 - (1) Andalusite falling under tariff item 2508 50 10; (2) Fused mulite falling under tariff item 2508 60 00; (3) Dead burnt magnesite (DBM) falling under heading 2519, having-
 - (a) magnesium oxide content not less than 92% by weight, (b)silica content less than 4% by weight, and (c) bulk density not less than 3.20 gm/cc;
 - (4) Fused magnesia falling under sub-heading 2519 90; and (5) Sea water magnesia falling under heading 2519 ”;

- (xxiii) against S.No.59, the entries in columns (2) to (6) shall be omitted;
 (xxiv) against S. No. 60, for the entry in column (2), the entry “2503 00” shall be substituted;
 (xxv) against S. No. 61, for the entry in column (2), the entry “2521 00” shall be substituted;
 (xxvi) against S. No. 62, for the entry in column (2), the entry “2523 10 00” shall be substituted;
 (xxvii) against S. No. 65, for the entry in column (2), the entry “2620 19 00” shall be substituted;
 (xxviii) against S. No. 70, for the entry in column (2), the entry “2701 12 00” shall be substituted;
 (xxix) for S. Nos. 71 and 72 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“71.	2704 00	Metallurgical coke	10%	-	-
72.	2707 99 00	Carbon black feedstock	20%	-	-”;

- (xxx) against S. No. 73, for the entry in column (2), the entry “2710 19” shall be substituted;
 (xxxi) against S. No. 77, for the entry in column (2), the entry “ 2711 11 00” shall be substituted;
 (xxxii) for S. No. 80 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“80.	28, 29 or 30	The following goods, namely:- (A) Drugs or medicines specified in List 3; (B) Bulk drugs used in the manufacture of the drugs or medicines at (A) above	5% 5%	- Nil	- 5”;

- (xxxiii) against S.No.82, the entries in columns (2) to (6) shall be omitted;
 (xxxiv) against S. No. 83,-
 (a) for the entry in column (5) occurring against item (A), the entry “-” shall be substituted;
 (b) for the entry in column (5) occurring against item (B), the entry “Nil” shall be substituted;
 (xxxv) against S. No. 91, for the entry in column (2), the entry “2801 20 00” shall be substituted;
 (xxxvi) against S.No.94, for the entry in column (2), the entry “29, 30, 34, 37, 38, 39, 69, 84, 85, 87, 90 or 94” shall be substituted;
 (xxxvii) against S. Nos. 99 and 103, the entries in columns (2) to (6) shall be omitted;
 (xxxviii) against S. No. 111, for the entry in column (2), the entry “3102 10 00” shall be substituted;
 (xxxix) against S. No. 112, for the entry in column (2), the entry “3104 30 00” shall be substituted;
 (xl) against S. No.113 , for the entry in column (2), the entry “3105 30 00” shall be substituted;
 (xli) against S. No.118, the entries in columns (2) to (6) shall be omitted;
 (xlii) against S.No.119, for the entry in column (4), the entry “25%” shall be substituted;
 (xliii) against S. Nos.131 and 133, the entries in columns (2) to (6) shall be omitted;
 (xliv) against S. No. 136, in column (3), after item (iii), the following shall be inserted, namely:-
 “ (iv) Saccharopolyspora spinosa”;
 (xlv) against S.No.137, the entries in columns (2) to (6) shall be omitted;
 (xlvi) against S. No. 138, for the entry in column (3), the entry “Pharmaceutical Reference Standard” shall be substituted;
 (xlvii) against S.No.139, for the entry in column (4), the entry “25%” shall be substituted;
 (xlviii) against S. Nos. 144, 145 and 146, the entries in columns (2) to (6) shall be omitted;
 (xlix) against S. No. 148, for the entry in column (2), the entry “4012 13 00” shall be substituted;
 (l) against S. No. 160, for the entry in column (3), the following shall be substituted, namely:-
 “Printed books (including covers for printed books) and printed manuals, in bound form or in loose-leaf form with binder, executed on paper or any other material including transparencies”;
 (li) against S.No.166, for the entry in column (4) occurring against item (B), the entry “5%” shall be substituted;
 (lii) against S. Nos. 171, 173, and 177, the entries in columns (2) to (6) shall be omitted;
 (liii) against S. No. 178, for the entry in column (4), the entry “5%” shall be substituted;
 (liv) against S. No.179, the entries in columns (2) to (6) shall be omitted;
 (lv) against S. No. 183, for the entry in column (4), the entry “Nil” shall be substituted;
 (lvi) against S. No. 184, for the entry in column (4), the entry “5%” shall be substituted;
 (lvii) against S. No. 187, for the entry in column (4), the entry “5%” shall be substituted;
 (lviii) against S. No. 189, for the entry in column (2), the entry “7110 11 or 7110 19 00” shall be substituted;
 (lix) against S. Nos.192, 193, 194 and 195, the entries in columns (2) to (6) shall be omitted;
 (lx) against S. No. 198, for the entry in column (2), the entry “7202 60 00” shall be substituted;
 (lxi) against S. Nos.199, 201, 203, 204, 205 and 206, the entries in columns (2) to (6) shall be omitted;

- (lxii) against S. No.207,-
 (a) for the entry in column (3), the following shall be substituted, namely:-
 “All goods, other than the following:-
 (i) goods falling under headings 7201 or 7202;
 (ii) goods mentioned against S. Nos. 196, 197, 198, 200 or 202 above; and
 (iii) seconds and defectives of goods falling under Chapter 72”; and
 (b) for the entry in column (4), the entry “25%” shall be substituted;
- (lxiii) against S. Nos. 208, 209, 210, 211 and 212, the entries in columns (2) to (6) shall be omitted;
- (lxiv) against S. No. 212A, for the entry in column (4), the entry “25%” shall be substituted;
- (lxv) against S.No.213, the entries in columns (2) to (6) shall be omitted;
- (lxvi) against S. No. 224, in column (3), for item (2), the following shall be substituted, namely:-
 “(2) Parts of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators, namely:-
 (a) Special bearings, (b) Gear box, (c) Yaw components, (d) Wind turbine controllers, and (e) Parts of the goods specified at (a) to (d) above.”;
- (lxvii) against S. Nos.227, 233, 234 and 235, the entries in columns (2) to (6) shall be omitted;
- (lxviii) for S. No.248 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“248.	84,85 or 90	(1) Goods specified in List 28 for use in pharmaceutical and biotechnology sector, imported for research and development purposes, by an importer registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India;	Nil	Nil	53 (i)
		(2) Goods specified in List 28 for use in pharmaceutical and biotechnology sector, imported by a manufacturer, having a Research and Development wing registered with the Department of Scientific and Industrial Research, in the Ministry of Science and Technology of the Government of India.	Nil	Nil	53 (ii)”;

- (lxix) against S. Nos. 249, 258, 262, 263, 264, 266, 268 and 269, the entries in columns (2) to (6) shall be omitted;
- (lxx) against S. No. 272, for the entry in column (3), the entry “Automatic teller machines and cash dispensers” shall be substituted;
- (lxxi) against S. No. 273, for the entry in column (2), the entry “8473 10 00” shall be substituted;
- (lxxii) against S. No. 274, for the entry in column (2), the entry “8473 21 00” shall be substituted;
- (lxxiii) against S. Nos.278, 281 and 284, the entries in columns (2) to (6) shall be omitted;
- (lxxiv) against S. No. 285, for the entry in column (4), the entry “5%” shall be substituted;
- (lxxv) against S. Nos. 290 and 291, the entries in columns (2) to (6) shall be omitted;
- (lxxvi) against S. No.296, for the entry in column (2), the entry “8501 10 12” shall be substituted;
- (lxxvii) against S.No.297, the entries in columns (2) to (6) shall be omitted;
- (lxxviii) against S. No. 301, for the entry in column (2), the entry “8506 80 10” shall be substituted;
- (lxxix) against S. No. 302, for the entry in column (2), the entry “8506 80 90” shall be substituted;
- (lxxx) against S. No. 303, for the entry in column (2), the entry “8517 90 00” shall be substituted;
- (lxxxi) against S. No. 304, for the entry in column (2), the entry “8518 29 00” shall be substituted;
- (lxxxii) against S. No.305 , for the entry in column (2), the entry “8518 29 00” shall be substituted;
- (lxxxiii) against S. No.306 , for the entry in column (2), the entry “8518 30 00” shall be substituted;
- (lxxxiv) against S. No.307 , for the entry in column (2), the entry “8518 90 00” shall be substituted;
- (lxxxv) against S. No. 308, for the entry in column (2), the entry “8522 90 00” shall be substituted;
- (lxxxvi) against S. No. 309, in column (5), for the entry, the entry “-” shall be substituted;
- (lxxxvii) against S. No.311, for the entry in column (2), the entry “8524 31 11” shall be substituted;

- (lxxxviii) against S. No. 313, in column (5), for the entry, the entry “-” shall be substituted;
- (lxxxix) against S. No. 314, for the entry in column (2), the entry “8525 40 00” shall be substituted;
- (xc) against S.No.315, the entries in columns (2) to (6) shall be omitted;
- (xci) against S. No. 316, in column (5), for the entry, the entry “-” shall be substituted;
- (xcii) against S. No. 318, for the entry in column (2), the entry “8529 90 90” shall be substituted;
- (xciii) against S. No.319 , for the entry in column (2), the entry “8529 90 90” shall be substituted;
- (xciv) against S. No.320, for the entry in column (2), the entry “8529 90 90 or any Chapter” shall be substituted;
- (xcv) against S. No.321,-
 (a) for the entry in column (2), the entry “8529 90 90” shall be substituted; and
 (b) for the entry in column (4) occurring against item (i), the entry “10%” shall be substituted;
- (xcvi) against S. No. 322, for the entry in column (4), the entry “10%” shall be substituted;
- (xcvii) against S. No.323,-
 (a) for the entry in column (2), the entry “ 8531 20 00” shall be substituted; and
 (b) for the entry in column (4), the entry “Nil” shall be substituted;
- (xcviii) against S. No.324, for the entry in column (2), the entry “853120 00” shall be substituted;
- (xcix) against S. No.325, for the entry in column (2), the entry “8531 80 00” shall be substituted;
- (c) against S. No.326,-
 (a) for the entry in column (2), the entry “ 8531 90 00” shall be substituted ;and
 (b) for the entry in column (4), the entry “Nil” shall be substituted;
- (ci) against S. No.327, for the entry in column (2), the entry “8531 90 00” shall be substituted;
- (cii) against S. No.328, for the entry in column (2), the entry “8531 90 00” shall be substituted;
- (ciii) against S. No.335, for the entry in column (2), the entry “8538 90 00” shall be substituted;
- (civ) against S.No.336, the entries in columns (2) to (6) shall be omitted;
- (cv) against S. No.339, for the entry in column (2), the entry “8543 90 00” shall be substituted;
- (cvi) for S. Nos. 344 and 345 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“344.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars, new, which have not been registered anywhere prior to importation,- (1) If imported as completely knocked down (CKD) unit; (2) if imported in any other form	25% 60%	- -	- -
345.	8711	Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, new, which have not been registered anywhere prior to importation,- (1) If imported as completely knocked down (CKD) unit; (2) if imported in any other form	25% 60%	- -	- -”;
		(cvii) against S. No.353, for the entry in column (2), the entry “8902, 8904 00 00, 8905 10 00 or 8905 90” shall be substituted;			
		(cviii) against S. No.355, for the entry in column (2), the entry “8908 00 00” shall be substituted;			
		(cix) against S.No.359, the entries in columns (2) to (6) shall be omitted;			
		(cx) for S. No.363 and the entries relating thereto, the following shall be substituted, namely:-			
(1)	(2)	(3)	(4)	(5)	(6)
“363.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment (excluding Foley Balloon Catheters) and other goods, specified in List 37;	5%	-	-

(B) Accessories of the medical equipment at (A) above;	5%	-	-
(C) Parts required for the manufacture, and spare parts required for the maintenance, of the medical equipment at (A) above;	5%	Nil	11
(D) Continuous Ambulatory Peritoneal Dialysis (CAPD) Fluid contained in a solution bag with or without tubing system;	5%	-	-
(E) Accessories of (D) above;	5%	-	-
(F) Parts required for the manufacture of (D) above	5%	Nil	11”;

- (cxi) against S. No.364,-
(a) for the entry in column (4), the entry “5%” shall be substituted; and
(b) for the entry in column (5), the entry “-” shall be substituted;
- (cxii) against S. No. 367, for the entry in column (5), occurring against item (A), the entry “-” shall be substituted;
- (cxiii) against S. No. 368, for each of the entry in column (5), occurring against items (A) and (B), the entry “-” shall be substituted;
- (cxiv) against S. No. 369, for the entry in column (5), the entry “-” shall be substituted;
- (cxv) against S. No.371,-
(a) for the entry in column (2), the entry “90 or 9804 90 00” shall be substituted; and
(b) for the entry in column (4), the entry “5%” shall be substituted;
- (cxvi) against S. No.373,-
(a) for the entry in column (4), the entry “5%” shall be substituted; and
(b) for the entry in column (6), the entry “-” shall be substituted;
- (cxvii) against S. No.375,-
(a) for the entry in column (2), the entry “9001 10 00” shall be substituted ;and
(b) for the entry in column (4), the entry “20%” shall be substituted;
- (cxviii) against S. No.376, for the entry in column (2), the entry “9006 91 00” shall be substituted;
- (cxix) against S. No.377, for the entry in column (2), the entry “9007, 9009 91 00,9009 92 00,9009 93 00, 9009 99 00, 9010 10 00, 9010 50 00 or 9010 90 00” shall be substituted;
- (cxx) against S. No.380, for the entry in column (2), the entry “9017 10 00 or 9017 20” shall be substituted;
- (cxxi) against S. No.381, for the entry in column (2), the entry “9017 90 00” shall be substituted;
- (cxxii) against S. No.385, for the entry in column (4), the entry “Nil” shall be substituted;
- (cxxiii) against S.No. 387, the entries in columns (2) to (6) shall be omitted;
- (cxxiv) against S. No.388, for the entry in column (2), the entry “91 or 9804 90 00” shall be substituted;
- (cxxv) against S. No.394, for the entry in column (2), the entry “9503 10 00 and 9503 90” shall be substituted;
- (cxxvi) against S. No.398, for the entry in column (2), the entry “9706 00 00” shall be substituted;
- (cxxvii) for S. No.400 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“400.	9801	Goods required for setting up of any Mega Power Project, that is to say- (a) an inter-State thermal power plant of a capacity of 1000 MW or more; or (b) an inter-State hydel power plant of a capacity of 500 MW or more, as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power	Nil	Nil	86”;

- (cxxviii) against S. Nos. 402, 410, 411, 412, 413 and 414, the entries in columns (2) to (6) shall be omitted;
- (cxxix) against S. No.415, for the entry in column (2), the entry “7320 90 90, 8445, 8448 20 00, 8483 90 00, 8484 90 00 or 8485 90 00” shall be substituted;

(cxxx) after S. No. 415 and the entries relating thereto, the following shall be added, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“416.	0508 00	Conch shell	5%	-	-
417.	1301 10 20	Seed Lac	5%	-	-
418.	28, 29, 32, 39, 70 or 90	Following goods for manufacture of telecommunication grade impregnated glass reinforcement roving, namely,- (i) E-glass roving/yarn; (ii) liquid absorbent polymer; (iii) polyurethane polymer; (iv) vinyl polymer	15%	-	5
419.	2902 43 00	p-Xylene	5%	-	-
420.	30 or any other Chapter	Drugs and materials	Nil	Nil	90
421.	70	Toughened glass with low iron content and transmissivity of minimum 91% and above, for use in solar thermal collectors or heaters	5%	-	5
422.	71	Semi-processed, half-cut or broken diamonds	Nil	-	-
423.	68, 72 or 85	The following goods, namely:- (1) Graphite Felt or graphite pack for growing silicon ingots; (2) Thin steel wire used in wire saw for slicing of silicon wafers	5%	Nil	5
424.	84 or any other Chapter	Goods specified in List 44 required for use in high voltage power transmission project	5%	-	91
425.	84, 85 or 90	The following goods for use in man-made or synthetic fibre or yarn industry, namely:- (1) Machinery or equipment specified in List 45; (2) Parts for manufacture of the goods at (1) above	5% 5%	- -	- 5
426.	84, 85 or 90	The following goods for use in textiles industry; namely:- (1) Machinery or equipment specified in List 46; (2) Parts for manufacture of the goods at (1) above	5% 5%	- -	- 5
427.	85.17	Routers, modems and fixed wireless terminals (FWT)	10%	-	-
428	86	Parts and spares for diesel locomotives;	15%	-	-

429.	86	Loco simulators	5%	-	-
430.	86 or any other Chapter	Parts and electrics for DC to AC conversion for EMU locomotives	15%	-	-
431.	8704	Refrigerated trucks	20%	-	-
432.	90 or any other Chapter	The following goods for physically disabled persons, namely,- (i) Crutches; (ii) Wheel chair and parts thereof; (iii) Walking frames; (iv) Tricycles; (v) Braille;ers; (vi) Artificial limbs	5%	-	-
433.	9801	Goods required for- (1) Project for LNG Regassification Plant (2) Aerial Passenger Ropeway Project	5% 5%	16% Nil	- -";

III. in the ANNEXURE,-

(A) in the Conditions,-

(i) for Condition No. 8, the following shall be substituted, namely:-

“8. If,-

(a) the goods are imported by an individual for personal use;

(b) it is certified in the Form below, by the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, Director of Health Services of the State Government or the District Medical Officer/Civil Surgeon of the district, in each individual case, that the goods are life saving drugs or medicines; and

(c) the importer produces the said certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of clearance, or gives an undertaking as acceptable to the Deputy Commissioner or the Assistant Commissioner to furnish the said certificate within such period as may be specified by the Deputy Commissioner or the Assistant Commissioner, failing which to pay duty leviable thereon.

Form

Certificate No..... of (year)

Certified that the drug / medicine.....(name of the drug / medicine) being imported by is a life saving drug / medicine and exemption from the payment of customs duty is recommended.

Signature with date of Director General /
Deputy Director General /
Assistant Director General,
Health Services, New Delhi or
Director of Health Services or
District Medical Officer/Civil Surgeon.”;

(ii) Condition Nos. 27, 28, 38, 43 and 44 shall be omitted;

(iii) for Condition No. 53, the following shall be substituted, namely:-

“53. (i) If, -

(a) the goods are imported for Research and Development purposes;

(b) the imported goods are installed in the said Research and Development Wing of the importer within six months from the date of importation and certificate from the jurisdictional Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, is produced before the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, at the Port of importation; and

(c) the goods imported are not transferred or sold for a period of seven years from the date of installation;

(ii) If, -

(a) the goods are imported for use in the manufacture of commodities;

(b) the total value of goods imported does not exceed 25 per cent. of the FOB value of exports made during the preceding financial year;

(c) the importer produces a certificate from the Joint Director General of Foreign Trade in the Ministry of Commerce of the Government of India, certifying the value of exports made during the financial year mentioned in clause (b) above, and also the value and quantity of goods already imported under this notification during the current financial year;

(d) the imported goods are installed in the factory of the importer within six months from the date of importation and certificate from the jurisdictional Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be, is produced before the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, at the Port of importation;

(e) the goods imported are not transferred or sold for a period of 7 years from the date of installation.”;

(iv) Condition Nos. 61 and 75 shall be omitted;

(v) in Condition No. 79, for the words “the exemption is claimed are essential to overcome the said handicap or disability”, the words “the exemption is claimed are essential to overcome or reduce the said handicap or disability” shall be substituted;

(vi) Condition No. 80 shall be omitted;

(vii) after Condition No. 89, the following shall be added, namely:-

Condition No.	Conditions
“90.	If, at the time of importation, the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from the Licensing Authority to the effect that specified quantity of such drugs and materials are required for being used in a clinical trial for which permission has been granted by the Licensing Authority under the provisions of the Drugs and Cosmetics Rules, 1945.
91.	If,- (i) (a) in the case of Central Power Sector Undertakings, the Chairman of the concerned Undertaking or an officer authorized by him certifies that the power transmission project has been approved and an officer not below the rank of the Deputy Secretary to the Government of India in the Ministry of Power recommends, in each case, the grant of the aforesaid exemption to the goods for such project; (b) in other cases, an officer not below the rank of the Chief Engineer of the concerned Power Transmission Board or Corporation in a State certifies that such power transmission project has been approved and an officer not below the rank of the Secretary in a State Government concerned dealing with the subject of power or electricity recommends, in each case, the grant of the aforesaid exemption to the goods for such project; (ii) in all cases, the importer 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 said goods shall be used for the purpose specified above and in the event of his failure to use the goods for power transmission, he shall pay an amount equal to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation.”.

(B) In the Lists,-

(a) in List 3, after item No.(88), the following items shall be added, namely:-

“(89) Pegulated Liposomal Doxorubicin Hydrochloride injection

- (90) Ketoanalogue preparation of essential amino acids
- (91) Recombinant human Erythropoietin
- (92) Pergolide
- (93) Kit for bedside assay of Troponin-T
- (94) University of Wisconsin Solution for storing, transporting, flushing donor organs for transplant
- (95) Lopinavir plus Ritonavir (co-formulation of Lopinavir and Ritonavir)
- (96) Miltefosine
- (97) Milrinone Lactate
- (98) Methoxy Isobutyle Isonitrile (MIBI)
- (99) Haemophilus Influenzae Type b Vaccine
- (100) Mycophenolate Sodium
- (101) Verteporfin”;

- (b) Lists 11, 16, 21, and 29 shall be omitted;
- (c) in List 31, in item (29), for the words, “Laser engraver”, the words “ Laser engraver or inkjet engraver” shall be substituted;
- (d) in List 34,-
 - (i) in item (110), for the entry, the entry, “Injection Moulding of PVR/TPR/EVA Soles, Inserts and Half Soles” shall be substituted;
 - (ii) in item (171), for the entry, the entry “PVR/TU/EVA direct injection soling machine (DIP construction)” shall be substituted;
- (e) List 36 shall be omitted;
- (f) in List 37, after item (82), the following shall be inserted, namely:-
 - “(83) Cardiac electrophysiology system, stimulator and Radio Frequency (RF) Generator
 - (84) Fully Implantable and programmable Infusion Pump
 - (85) Neuro Stimulation Systems for pain management
 - (86) Devices and accessories for beating heart surgery (Tissue stabilizer and heart positioner)
 - (87) Micro-Electrode Recording System for deep brain stimulation surgery
 - (88) Cardiac Ablation System including Radio frequency ablation system
 - (89) Ruthenium-106 Ophthalmic Applicator
 - (90) Neuro Stimulator and therapy controller for tremor control therapy
 - (91) Image Guidance System for neurosurgery (during operation)
 - (92) Helical/ Spiral C.T.Scanner with Laser Camera and accessories
 - (93) Centrifugal Pump for Extra Corporeal System
 - (94) Automated blood culture/bacteriological identification and susceptibility systems (including that for mycobacterium tuberculosis)
 - (95) Peripheral Stents (flexible bridge stents including iliac stent, renal stent, aortic stent)
 - (96) Activated Clotting time Cartridges
 - (97) Insulin Pump
 - (98) Intra Coronary Shunts”;
- (g) List 42 shall be omitted;
- (h) after List 43 and the entries relating thereto, the following shall be added, namely:-

“List 44 (See S. No. 424 of the Table)

1. 765 KV Transformers;
2. 765 KV Reactor;
3. 765 KV Circuit Breaker;
4. 765 KV Isolators;
5. 765 KV Current Transformer;
6. 765 KV Capacity Voltage Transformer;
7. 765 KV Surge Arrestors;
8. INVAR/ACSS Conductor for high temperature application;
9. Polymer Long Rod Insulators;
10. Emergency Restoration System (ERS) for extra-high voltage transmission Line;

11. Overhead Optical Ground Wire (OPGW), including hardware and accessories such as Vibration Damper, Joint Box, Suspension and tenslon clamps;
12. High Voltage DC Divider and CT;
13. High Voltage DC Reactor;
14. High TRV Circuit Breaker for High Voltage DC application;
15. Protective Spark Gap and Damping Equipment for Thyristor Controlled Series Compensator (TCSC)/ Fixed Series Compensator (FSC);
16. Thyristor Controlled Series Compensator (TCSC)/ Fixed Series Compensator (FSC) MOV for Series Compensation;
17. Optical Current Transformer;
18. 400 KV Extra High Voltage Cables;
19. Gas Insulated Switchgear equipment for 220 KV and above;
20. Thermo Vision Camera;
21. On-line Puncture insulator detector;
22. Hot line Kits and Tools for transmission line live maintenance;
23. Hot line washing equipment for insulators.

List 45 (See S. No. 425 of the Table)

Textile machinery for man-made or synthetic fibre and yarn industry:-

(1) Machinery for continuous polymerization plant:

- (a) Polymerizing equipments, including Esterification reactor, Vapor separator, pre-polymerization reactor, polymerization reactor, static mixers, polymer pumps and automatic chipping system;
- (b) Slurry and additive preparation system, including preparation unit;
- (c) HTM (Heat Transfer Medium) and heating system;
- (d) PTA conveying system, including container unloading platform and rotary feeders;
- (e) Polymer transfer line equipments, including polymer coolers and jacketed polymer pumps;
- (f) Solid state polymerization equipments, including pre-crystalliser, crystalliser and rotary feeders;
- (g) Process control equipments, including viscosity measuring equipment (Viscometer) and, Distributed control system;
- (h) Atomic absorption spectrometer, X-ray fluorescence spectrometer;

(2) Machinery for polyester staple fiber plant:

- (a) Spinning equipments, including manifold spinning beams, pre-heating ovens and finish applicators;
- (b) Polymer transfer line, including extruder, color blender and continuous polymer filter (CPF);
- (c) Draw-off equipment, including take-up equipment, thread cutters and aspirators, spin defect detectors, draw off unit, tow guide equipment, lace-up or suction gun and tow suction unit;
- (d) Draw line (Fibre line), including creel, tow guide stand, draw frames, drawing bath, heat set calender/thermosetting/annealer unit, tow assembler, draw-off unit, tensiometer roll, steam box, crimping machine, spray box, tow guide system, cable dryer, tow cutter and grinding machine and tow cutter reels;
- (e) Hydraulic baling press, strapping machine, dock levelers and automatic bale handling equipment;
- (f) Process control equipments, including precision anemometer, thermo-hygrograph, aspiration psychrometer, ultrasonic cleaning unit, spinneret inspection system, infrared pyrometer, optical temperature measuring instrument;
- (g) Textile laboratory equipments for fibre testing, including favimat, fafegraph HR, coring machine, stereo microscope, crimper tester, fibre shrinkage tester, refractometer, conductivity meter;

(3) Machinery for polyester filament yarn plant:

- (a) Spinning equipment, including manifold, spinning beams and pre-heating ovens;
- (b) Polymer transfer line, including extruder, color blender and continuous polymer filter (CPF);
- (c) Take-up equipment, including take-up frames, oil application unit, godet rollers, yarn guides, thread cutters and aspirators, lace-up/suction gun, take-up and draw winders;

- (d) Packing and automation equipment, including automatic doffers, automatic bobbin storage and handling system;
- (e) Draw texturising machine, including creel, intermingling jets, ceramic guides, doffers;
- (f) Textile laboratory equipments for yarn testing, including automatic tensile tester, projection microscope, denier skein reel, entanglement tester, denier auto count, dynafil, uster tester, online finish checking instrument.

List 46 (See S. No. 426 of the Table)

(A) Sewing machines with in-built motors, falling under tariff item 8452 29 00

(B) Machinery for garment sector, namely:-

- (1) Garment sand blasting or brushing machine;
- (2) Hook and bar machine;
- (3) Hydro-extractor machine;
- (4) Garment washing machine falling under tariff item 8450 20 00;
- (5) Waistband attaching machine;
- (6) Label or tag inserting machine;
- (7) Profile cutting machine

(C) Machinery for manufacture of technical textiles, namely:-

- (1) Precision coating heads
- (2) Turret winder and unwinders
- (3) Coating equipment for scrim fabrics
- (4) Multi-colour roto gravure printing machine for coated fabrics
- (5) Printing equipment for sineage for coated or laminated fabrics
- (6) Grommet fixing machine
- (7) Ultra sonic, hot air and wedge RF/laser polymetric sealing machine
- (8) Weatherometer
- (9) Automatic thickness gauze
- (10) Puncture resistance.”.

[F.No.334/1/2003]

(Alok Shukla)

Deputy Secretary to the Government of India

Foot note.- The principal notification No. 21/2002-Customs, dated the 1st March, 2002 was published in the Gazette of India vide number G.S.R. 118(E), dated the 1st March, 2002 and was last amended vide notification No. 4/2003-Customs, dated the 3rd January, 2003 vide number G.S.R. 6 (E), dated the 3rd January, 2003.