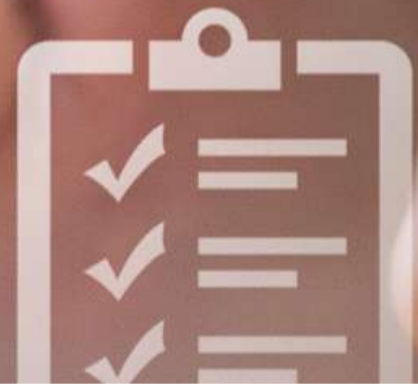


The logo for Corpbiz, featuring a stylized 'C' with a yellow and blue gradient, followed by the word 'orpbiz' in a black sans-serif font. The logo is set within a white circular background that has a small white tab on its left side, resembling a speech bubble or a document edge.

Corpbiz



CBIC Amends the Notification Referencing Goods Exempted from the Levy of Excess Customs Duty and Integrated Tax

On 1st February 2023, the Central Board of Indirect Taxes and Customs (CBIC), under the authorisation of the Department of Revenue, through the exercise of powers as conferred under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), wherein the Central Government upon being satisfied that it is necessary for the public interest so to do, hereby issued the following stated amendments further amending Notification issued by the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017- Customs, issued on 30th June 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), issued on 30th June 2017 -

I. In reference to the Table in the above-said Notification -

- against S. No. 16, in column (3), the following proviso shall be inserted at the end, namely -

“Provided that nothing contained in this S. No. shall have effect after the 31st March 2023.”;

- after S. No. 26A and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
“26B.	0802 99 00	Pecan nuts	30%	-	”;

- after S. No. 54 and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
“54 A.	1504 20	Fish lipid oil for use in manufacture of aquatic feed	15%	-	9”;

- after S. No. 81 and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
“81 A.	1520 00 00	Crude glycerin for use in manufacture of Epichlorohydrin	2.5%	-	9”;

- after S. No. 100 and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
“100 A.	2102 20 00	Algal Prime (flour) for use in manufacture of aquatic feed	15%	-	9”;

- after S. No. 104A and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
“104 B.	2207 20 00	Denatured ethyl alcohol for use in manufacture of industrial chemicals	Nil	-	9
“104 C.	2301 20	Fish meal for use in manufacture of aquatic feed	5%	-	9
“104 D.	2301 20	Krill meal for use in manufacture of aquatic feed	5%	-	9
“104 E.	2309 90 90	Mineral and Vitamin Premixes for use in manufacture of aquatic feed	5%	-	9”;

- after S. No. 132 and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
"132 A.	2529 22 00	Acid grade fluorspar containing by weight more than 97% of calcium fluoride	15%	-	9";

- against S. No. 141, in column (4), for the entry, the entry "2.5%" shall be substituted;
- S. No. 141C and the entries relating thereto shall be omitted;
- against S. No. 166, in column (3), the following proviso shall be inserted at the end, namely -
"Provided that nothing contained in this S. No. shall have effect after the 31st March 2025.";
- against S. No. 167, in column (3), the following proviso shall be inserted at the end, namely -
"Provided that nothing contained in this S. No. shall have effect after the 31st March 2025.";
- against S. No. 168, in column (3), the following proviso shall be inserted at the end, namely -
"Provided that nothing contained in this S. No. shall have effect after the 31st March 2025.";
- against S. No. 237, in column (3), the following proviso shall be inserted at the end, namely -
"Provided that nothing contained in this S. No. shall have effect after the 31st March 2024.";
- after S. No. 280 and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
"280 A.	4011 30 00	All goods other than goods covered under S. Nos. 279 and 280	2.5%	-	-";

- against S. No. 325, in column (3), the following proviso shall be inserted at the end, namely -
"Provided that nothing contained in this S. No. shall have effect after the 31st March 2023.";
- against S. No. 340, in column (3), the following proviso shall be inserted at the end, namely -
"Provided that nothing contained in this S. No. shall have effect after the 31st March 2024.";
- against S. No. 341, in column (3), the following proviso shall be inserted at the end, namely -
"Provided that nothing contained in this S. No. shall have effect after the 31st March 2025.";
- against S. No. 341A, in column (3), the following proviso shall be inserted at the end, namely -

“Provided that nothing contained in this S. No. shall have effect after the 31st March 2025.”;

- after S. No. 345A and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
“345 A.	7102, 7104	Seeds for use in manufacturing of rough lab-grown diamonds: Provided that nothing contained in this entry shall have effect after 1st February, 2025	NIL	-	9”;

- against S. No. 354, in column (4), for the entry “11.85%”, the entry “10%” shall be substituted;
- against S. No. 355, in column (4), for the entry “6.1%”, the entry “10%” shall be substituted;
- against S. No. 356, in column (4), for the entry “12.5%”, at both the places, the entry, “10%” shall be substituted;
- against S. No. 357, in column (4), for the entry “7.5%”, the entry “10%” shall be substituted;
- against S. No. 357A, in column (4), for the entry “12.5%”, the entry “10%” shall be substituted;
- against S. No. 357B, in column (4), for the entry “7.5%”, the entry “10%” shall be substituted;
- against S. No. 364B, in column (2), for the entries “7107 00 00, 7109 00 00, 7111 00 00, 7112, 7118”, the entries “7107 00 00, 7109 00 00, 7110 11 10, 7110 11 20, 7110 19 00, 7110 21 00, 7110 29 00, 711041 00, 7110 49 00, 7111 00 00, 7112, 7118” shall be substituted;
- (27) against S. No. 368, in column (3), for the figure, “2023”, the figure, “2024” shall be substituted;
- against S. No. 374, in column (3), the following proviso shall be inserted at the end, namely -
“Provided that nothing contained in this entry shall have effect after 31st March 2024”;
- against S. No. 375, in column (3), the following proviso shall be inserted at the end, namely -
“Provided that nothing contained in this entry shall have effect after 31st March 2024”;
- against S. No. 405, in column (3), for the figure, “2023”, the figure, “2025” shall be substituted;
- against S. No. 406, in column (3), for the figure, “2023”, the figure, “2025” shall be substituted;

- after S. No. 489A and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
"489 A.	8516 80 00	Heat Coil for use in the manufacture of Electric Kitchen Chimneys falling under tariff item 8414 60 00	15%	-	9";

- against S. No. 515B, in column (4), for the entry "5%", the entry "2.5%" shall be substituted;
- against S. No. 526, in column (4), for the entries "30%" and "60%", the entries "35%" and "70%" shall be substituted, respectively;
- against S. No. 526A, in column (4), for the entries "30%" and "60%", the entries "35%" and "70%" shall be substituted, respectively;

- against S. No. 527A, in column (3), the following proviso shall be inserted at the end, namely -

"Provided that nothing contained in this S. No. shall have effect after the 31st March 2024.";

- against S. No. 527B, in column (3), the following proviso shall be inserted at the end, namely -

"Provided that nothing contained in this S. No. shall have effect after the 31st March 2024.";

- after S. No. 532 and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
"532 A.	39, 40, 58, 70, 72, 73, 83, 84, 85, 87, 90	Vehicles, automobile parts/components, sub-systems and tyres specified in List 36, when imported by testing agencies specified in List 37, for the purpose of testing and/or certification	Nil	-	113";

- after S. No. 543 and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

(1)	(2)	(3)	(4)	(5)	(6)
"543 A.	8802 20 00, 8802 30 00, 8802 40 00	All goods other than those covered under S. Nos. 537, 540, 542 and 543	2.5%	-	-";

- against S. No. 559, in column (3), the following proviso shall be inserted at the end, namely -

"Provided that nothing contained in this S. No. shall have effect after the 31st March 2025.";

- against S. No. 609, in column (3), the following proviso shall be inserted at the end, namely-

"Provided that nothing contained in this S. No. shall have effect after the 31st March 2028.";

II. After the proviso and before the Explanation, the following proviso shall be inserted, namely: -

“Provided further that nothing contained in the entries against serial numbers 17, 80 A,90, 104,133,139,150, 155, 164, 165, 172,183, 184, 188,191, 204, 212 A, 213, 238, 253, 254, 255, 257, 257 A, 257 B, 257 C, 258, 259, 260, 261, 265,269, 271, 276, 277 A,279, 280, 290, 292, 293 A, 296 A, 326, 329, 333, 334, 339, 345 A, 353, 364 A, 378, 379, 380, 381, 387, 392, 415, 415 A, 416, 417, 418, 419, 420, 421, 422, 423, 426, 428, 429,435, 441, 442, 446, 451, 462, 463, 464,464 A, 467, 468, 471, 472, 475, 476, 477, 478, 480, 482, 489 B, 495, 497, 504, 509, 510, 511, 512, 512 A, 515 A, 516,517, 519, 523 A, 527, 534, 535, 535 A, 536, 537, 538, 539, 539 A,540, 542, 543, 544,546, 548, 549, 550, 551, 553, 555, 565, 566, 567, 568, 569, 570, 575, 577, 578 A,579, 580, 581, 583, 591,593, 607, 607 A, 611 and 612 shall have effect after 31st March, 2024.”

III. In the Explanation, clause (IV) and TABLE 2 and the entries relating thereto shall be omitted;

IV. In the ANNEXURE -

(i) Condition No. 2 and the entries relating thereto shall be omitted;

(ii) against Condition No. 9, in column 2 under the heading ‘Conditions’, for the entries, the following entries “If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules,2022.” shall be substituted;

(iii) after Condition No. 112 and the entries relating thereto, the following Condition No. and the entries shall be inserted, namely -

“113.

If,-

(a) at the time of import, the importer produces to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, a certificate from an Officer not below the rank of Joint Secretary to the Government of India in the Ministry of Heavy Industries certifying that the imported goods (having regard to their description, quantity and technical specification) are intended for use by testing agencies specified in List 37 for testing and/or certification purposes only;

(b)at the time of import, the importer executes a bond before the Principal Commissioner or Commissioner of Customs of the port of import binding himself to pay the differential duty along with interest in case of diversion from the purpose as mentioned in condition (a) above;

(c) importer carries out testing and/or certification within a period of six months from the date of import, which may be extended by another three months by the Principal Commissioner or Commissioner of Customs of the port of import upon the written request of the importer citing reasons for seeking such extension;

(d)the importer re-exports the goods, wherever applicable, after testing and/or certification, within a period of six months from the date of import, which may be extended by another three months by the Principal Commissioner or Commissioner of the port of import upon written request of the importer citing reasons for seeking such extension;

(e) the goods are destroyed in the course of testing and thus not reexported after testing and/or certification, the importer produces a certificate to the Principal Commissioner or Commissioner of the port of import of such goods that scrapping or re-cycling of vehicle parts or vehicles or E-waste have been carried out,-

(i) in case of scrapping of engine /vehicle, by agencies authorised for the purpose by the State Government or Union Territory or the Central Governments;

(ii) in case of E-waste, by the Central Pollution Control Board-approved vendors;

(iii) in case of other goods, by the head of the concerned notified testing agency that the goods have been scrapped;

(f) the importer maintains a proper account of import, use and scrap, and submits such account periodically to the Principal Commissioner or Commissioner of Customs of the port of import of such goods;

V. After List 35 and the entries relating thereto, the following lists and entries shall be inserted namely -

"List 36 (See S. No. 532A of the Table)

- (1) Diesel Buses
- (2) Diesel Hybrid Buses
- (3). Petrol Hybrid Buses
- (4) Electric Buses
- (5) Other Buses under sub-heading 870290
- (6) Petrol Passenger Vehicles of a cylinder capacity not exceeding 1000cc
- (7) Petrol Passenger Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1500cc
- (8) Petrol Passenger Vehicles of a cylinder capacity exceeding 1500cc but not exceeding 3000cc
- (9) Petrol Passenger Vehicles of a cylinder capacity exceeding 3000cc
- (10) Diesel Passenger Vehicles of a cylinder capacity not exceeding 1500cc
- (11) Diesel Passenger Vehicles of a cylinder capacity exceeding 1500cc but not exceeding 2500cc
- (12) Diesel Passenger Vehicles of a cylinder capacity exceeding 2500cc
- (13) Petrol Hybrid Passenger Vehicles
- (14) Diesel Hybrid Passenger Vehicles
- (15) Petrol Plug-in Hybrid Passenger Vehicles
- (16) Diesel Plug-in Hybrid Passenger Vehicles
- (17) Electric Passenger Vehicles under sub-heading 870380
- (18) Other Passenger Vehicles
- (19) Vehicles (falling under heading 8703 with CIF value exceeding USD 40,000
- (20) Dumpers
- (21) Diesel Goods Vehicles with g.v.w not exceeding 5 tonnes
- (22) Diesel Goods Vehicles with g.v.w exceeding 5 tonnes but not exceeding 20 tonnes
- (23) Diesel Goods Vehicles with g.v.w exceeding 20 tonnes
- (24) Petrol Goods Vehicles with g.v.w not exceeding 5 tonnes
- (25) Petrol Goods Vehicles with g.v.w exceeding 5 tonnes

- (26) Diesel Hybrid Goods Vehicles g.v.w not exceeding 5 tonnes
- (27) Diesel Hybrid Goods Vehicles with g.v.w exceeding 5 tonnes but not exceeding 20 tonnes
- (28) Diesel Hybrid Goods Vehicles with g.v.w exceeding 20 tonnes
- (29) Petrol Hybrid Goods Vehicles with g.v.w not exceeding 5 tonnes
- (30) Petrol Hybrid Goods Vehicles with g.v.w exceeding 5 tonnes
- (31) Electric Goods Vehicles
- (32) Other Goods Vehicles
- (33) Two Wheelers with cylinder capacity upto 50 cc
- (34) Two Wheelers with engine cylinder capacity between 50 - 250 cc
- (35) Two Wheelers with engine cylinder capacity between 250 - 500 cc
- (36) Two Wheelers with engine cylinder capacity between 500 - 800 cc
- (37) Two Wheelers with engine cylinder capacity greater than 800 cc
- (38) Two Wheelers Electric
- (39) Other Two Wheelers
- (40) Body Control Unit / Vehicle Control Unit
- (41) Infotainment Systems / Instrument Clusters for use in vehicles
- (42) Passive Entry Passive Start
- (43) Intelligent Transportation System for Public Transport
- (44) Sunroof
- (45) Transmission including 4WD and Automatics
- (46) Electronic Steering System
- (47) Speakers and Amplifiers of vehicles
- (48) Compressor
- (49) Hi-Tech Switches
- (50) Rain and Light Sensors
- (51) HVAC Systems
- (52) Interior and Exterior Lightings for vehicles
- (53) Telescopic Front Fork Tubes
- (54) Dynamic Force Flexible Engine
- (55) Sensors and Coils
- (56) Engine Components for Low Emission and High Fuel Efficiency
- (57) Exhaust System
- (58) Mechanical Seals
- (59) Alternate Fuel Systems
- (60) Engine Management ECUs
- (61) Electro valves, Accumulator, Gear Pump, Rotor Oil Pump
- (62) Motors
- (63) Hydrogen Vehicle System
- (64) Cylinders
- (65) Plastic Fuel Tank
- (66) Wiring Harness
- (67) Head Lamps
- (68) Shift Tower with AGS (Transmission)
- (69) Other parts and accessories of the motor vehicles under sub-heading 87089900
- (70) Seat Belt webbing
- (71) Side Intrusion/ Impact Beam Tubes
- (72) Body Parts falling under tariff item 87089900
- (73) Drive chains
- (74) Blower or Engine Cooling or Micro Motors, BLDC Motors
- (75) Axle Systems
- (76) E-Lift Axle
- (77) Electronically Controlled Air Suspension
- (78) Intelligent Trailer Program

- (79) Dual Mass Flywheel (DMF)
- (80) Lighting Systems
- (81) Airbags
- (82) Braking Systems
- (83) Light Emitting Diode for use in vehicle
- (84) Contact Coil - Airbag Deployment
- (85) Immobilizer-Two Wheeler
- (86) Horn System and Components
- (87) Intarder
- (88) Advanced Glazing Solutions
- (89) Alloy wheels (2W, 4W) System and Components
- (90) Electric Vehicle Parts
- (91) High Voltage Power Distribution Unit
- (92) Electric Vehicle Pumps & Motors
- (93) Drive Units for Electric Vehicle
- (94) Electric Vehicle Transmission and Other Items
- (95) Tyres falling under tariff item 4011 1010

List 37 (See S. No. 532A of the Table)

- (1) Automotive Research Association of India (ARAI), Pune, Maharashtra
- (2) International Centre for Automotive Technology (ICAT), Manesar, Haryana
- (3) Global Automotive Research Centre (GARC), Chennai, Tamil Nadu
- (4) Indian Rubber Manufacturers Research Association (IRMRA), Thane, Maharashtra
- (5) National Automotive Test Tracks (NATRAX), Indore, Madhya Pradesh.
- (6) Central Institute of Road Transport (CIRT), Pune, Maharashtra
- (7) Indian Institute of Petroleum (IIP), Dehradun, Uttarakhand
- (8) Central Farm Machinery Testing and Training Institute (CFMTTI), Budhni, Madhya Pradesh.
- (9) Vehicle Research and Development Establishment of the Ministry of Defence of the Government of India (VRDE), Ahmednagar, Maharashtra.
- (10) North Region Farm Machinery Training and Testing Institute, Hissar, Haryana.”

The Notification is deemed to be effective from 2nd February 2023.

Official Notification Attached [here](#)



Sushree Dash
Legal Researcher