

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 2/2021-Customs

New Delhi, the 1st February, 2021

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) and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on 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, Ministry of Finance (Department of Revenue), No. 50/2017- Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, -

I. in the Table, -

- (1) against S. No. 20, in column (3), for the entry, the entry “Pulses [other than Peas (Pisum sativum), Tur, Chickpeas, Kabuli Chana, Bengal Gram and Masoor (Lentils)]” shall be substituted;
- (2) against S. Nos. 20A, 21A, 21B, 21C, 21D in column (4), for the entry, the entry “10%” shall be substituted;
- (3) S. No. 21E and the entries relating thereto shall be omitted;
- (4) against S. No. 32A, in column (4), for the entry, the entry “15%” shall be substituted;
- (5) against S. No. 32B, in column (4), for the entry, the entry “35%” shall be substituted;
- (6) S. No. 44 and the entries relating thereto shall be omitted;
- (7) against S. Nos. 57, 61, 70 in column (4), for the entry, the entry “15%” shall be substituted;
- (8) after S. No. 104 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“104A.	2204, 2205, 2206, 2208	All goods	50%	-	- ”;

- (9) S. Nos. 107, 109, 110, 111, 112, 114, 116, 118 and the entries relating thereto shall be omitted;
- (10) against S. No. 119, in column (3), for the entry, the entry “Shrimp larvae feed” shall be substituted;
- (11) after S. No. 119 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“119A.	Chapter 23 (except 2309 10 00)	All goods	15%	-	- ”;

(12) for S. No. 130 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"130.	2528	All goods	2.5%	-	-";

(13) S. Nos. 131, 140 and the entries relating thereto shall be omitted;

(14) for S. No. 141 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"141.	2701, 2702, 2703	All goods	1%	-	-";

(15) against S. No. 147A, in column (4), for the entry, the entry "2.5%" shall be substituted;

(16) against S. No. 175, in column (2), for the entry, the entry "2501" shall be substituted;

(17) S. Nos. 202, 203, 209 and the entries relating thereto shall be omitted;

(18) against S. No. 210, in column (4), for the entry, the entry "5%" shall be substituted;

(19) against S. No. 219, in column (2), for the figures "3102 21 00", the figures "3102 21 00, 3102 30 00," shall be substituted;

(20) after S. No. 219 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"219A.	3102 30 00	All goods	2.5%	-	-";

(21) against S. Nos. 221, 226, 228 in column (4), for the entry, the entry "Nil" shall be substituted;

(22) S. No. 229 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2021;

(23) S. No. 230 and the entries relating thereto shall be omitted;

(24) against S. No. 237, in column (6), for the entry, the entry "9 and 22" shall be substituted;

(25) against S. Nos. 254, 255, in column (6), for the entry, the entry "9 and 24" shall be substituted;

(26) For S. No. 257 and the entries relating thereto, the following S. No. and entries shall be substituted, namely, -

(1)	(2)	(3)	(4)	(5)	(6)
"257.	39, 48 or any other Chapter	Tags, labels, stickers, belts, buttons, hangers or printed bags (whether made of polythene, polypropylene, PVC, high molecular or high density polyethylene), imported by bonafide exporters	Nil	-	108";

(27) S. No. 272 and the entries relating thereto shall be omitted;

- (28) against S. No. 273, in column (4), for the entry, the entry “5%” shall be substituted;
 (29) against S. No. 284, in column (3), after item (iii), the following explanation shall be inserted, namely: -

“*Explanation.* - For the removal of doubts, this entry does not include toy balloons made of natural rubber latex (toy balloons are classified under Customs tariff heading 9503).”;

- (30) S. No. 285 and the entries relating thereto shall be omitted;
 (31) against S. No. 292, in column (6), for the entry at both the places, the entry “9” shall be substituted;
 (32) For S. No. 293A and the entries relating thereto, the following S. No. and entries shall be substituted, namely, -

(1)	(2)	(3)	(4)	(5)	(6)
“293A.	48	The following goods used in the printing of newspapers, namely: - (i) newsprint; (ii) other uncoated paper conforming to the specifications of newsprint (other than its surface roughness).	5%	-	31”;

- (33) S. Nos. 293B, 305 and the entries relating thereto shall be omitted;
 (34) S. Nos. 311, 312, 313 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2021;
 (35) against S. No. 314, in column (4), for the entry, the entry “5%” shall be substituted;
 (36) S. No. 315 and the entries relating thereto shall be omitted;
 (37) against S. No. 318, in column (3), for the entry, the entry “All goods” shall be substituted;
 (38) S. No. 319 and the entries relating thereto shall be omitted;
 (39) against S. No. 321, in column (3), for the entry, the entry “All goods” shall be substituted;
 (40) S. No. 322 and the entries relating thereto shall be omitted;
 (41) against S. No. 333, in column (6), for the entry, the entry “9” shall be substituted;
 (42) after S. No. 342 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“342A.	7007	All goods other than those suitable for use in – (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or	10%	-	-

		(iii) motor cycles falling under heading 8711.			
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- (43) against S. No. 349, in column (2), for the entry, the entry “71 (except 7104 90 90)” shall be substituted;
- (44) against S. No. 354, in column (4), for the entry, the entry “6.9%” shall be substituted;
- (45) against S. No. 355, in column (4), for the entry, the entry “6.1%” shall be substituted;
- (46) against S. No. 356, in column (4), for the entry “12.5%”, at both the places, the entry “7.5%” shall be substituted;
- (47) against S. No. 357, in column (4), for the entry, the entry “7.5%” shall be substituted;
- (48) after S. No. 357 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“357A.	7108	All goods other than those mentioned at S. No. 354	7.5%	-	-
357B.	7106	All goods other than those mentioned at S. No. 355	7.5%	-	-”;

- (49) S. No. 362 and the entries relating thereto shall be omitted;
- (50) against S. No. 364A, in column (4), for the entry, the entry “9.17%” shall be substituted;
- (51) after S. No. 364A and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“364B.	7107 00 00, 7109 00 00, 7110, 7111 00 00, 7112, 7118	All goods	10%	-	-
364C.	7113	Gold or silver findings <i>Explanation.-</i> For the purposes of this entry, “gold or silver findings” means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewellery in place.	10%	-	-”;

- (52) S. No. 365 and the entries relating thereto shall be omitted;
- (53) for S. No. 366 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
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“366.	7201, 7202, 7203, 7205, 7226 11 00	All goods	5%	-	- ”;
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(54) for S. No. 368 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“368.	7204	All goods	Nil	-	- ”;

(55) for S. No. 369 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“369.	7204	All goods	2.5%	-	- ”;

(56) S. Nos. 370 and 371 and the entries relating thereto shall be omitted;

(57) against S. No. 371A, in column (4), for the entry, the entry “7.5%” shall be substituted;

(58) S. Nos. 372, 373, 373A and 373B and the entries relating thereto shall be omitted;

(59) against S. No. 374, in column (4), for the entry, the entry “Nil” shall be substituted;

(60) against S. No. 375 in column (4), for the entry “2.5%”, wherever they occur, the entry “Nil” shall be substituted;

(61) S. Nos. 376 and 376C and the entries relating thereto shall be omitted;

(62) after S. No. 376D and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“376E.	72	All goods other than the following, namely: - (i) goods mentioned against S. Nos. 366, 367, 368, 369, 371A, 371B, 374, 375, 376A, 376B and 376D; (ii) seconds and defectives of goods falling under Chapter 72	7.5%	-	- ”;

(63) against S. No. 377, in column (3), in item (iii), after the word “heading” the figures and word “7318 or” shall be inserted;

(64) for S. No. 377A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“377A.	7307 29 00, 7307 99 90, 7308 90 90, 7310 29 90,	All goods other than SIM socket/other mechanical items (Metal) (7326 90 99) for cellular mobile phone	10%	-	- ”;

	7320 90 90, 7325 99 99, 7326 19 90, 7326 90 99				
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(65) against S. No. 380, in column (6), for the entry, the entry “9 and 24” shall be substituted;

(66) for S. No. 382 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“382.	7404	All goods	2.5%	-	-”;

(67) against S. No. 406, in column (6), for the entry, the entry “9 and 24” shall be substituted;

(68) against S. No. 408, in column (6), for the entry, the entry “9 and 51” shall be substituted;

(69) against S. No. 410, in column (6), for the entry, the entry “9 and 52” shall be substituted;

(70) against S. No. 413, in column (6), for the entry, the entry “9 and 53” shall be substituted;

(71) against S. No. 414, in column (6), for the entry, the entry “9 and 54” shall be substituted;

(72) against S. No. 430, in column (6), for the entries “60(i)” and “60(ii)”, wherever they occur, the entries “60(i) and 9” and “60(ii) and 9” shall respectively be substituted;

(73) against S. No. 431, in column (6), for the entry, the entry “9 and 61” shall be substituted;

(74) for S. No. 446 and the entries relating thereto, the following S. No. and entries shall be substituted, namely, -

(1)	(2)	(3)	(4)	(5)	(6)
“446.	8431	Parts and components for manufacture of tunnel boring machines	2.5%	-	9”;

(75) after S. No. 448F and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“448G.	8414 40	All goods	7.5%	-	-
448H.	8414 80 (except 8414 80 11)	All goods	7.5%	-	-”;

(76) against S. Nos. 471, 472 in column (4), for the entry, the entry “10%” shall be substituted;

(77) after S. No. 485 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"485A.	8501 10, 8501 20 00, 8501 31, 8501 32, 8501 33, 8501 34, 8501 40, 8501 51, 8501 52, 8501 53	All goods	10%	-	-";

(78) for S. No. 491 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"491.	8544 (except 8544 30 00 and 8544 70)	All goods (other than USB Cable for cellular mobile phone)	10%	-	-";

(79) against S. No. 497, in column (6), for the entry, the entry "9 and 24" shall be substituted;

(80) against S. No. 512, -

(a) in column (3), for the entry, the following entry shall be substituted, namely: -

"(a) Parts, components and accessories except Lithium-ion cell and Printed Circuit Board Assembly (PCBA), for use in manufacture of Lithium-ion battery and battery pack;

(b) Sub-parts for use in manufacture of items mentioned at (a) above.";

(b) in column (4), for the entry, the entry "2.5%" shall be substituted with effect from the 1st day of April, 2021;

(81) after S. No. 512 and the entries relating thereto, the following S. No. and entries shall be inserted with effect from the 1st day of April, 2021, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"512A.	Any Chapter	Inputs, parts or sub-parts for use in the manufacturing of Printed Circuit Board Assembly (PCBA) (falling under tariff item 8507 90 90) of Lithium-ion battery and battery pack	2.5%	-	9";

(82) against S. No. 513, in column (3), in clause (a), item (i) shall be omitted with effect from the 1st day of April, 2021;

(83) after S. No. 516B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“516C.	8536 41 00, 8536 49 00	All goods	10%	-	-”;

(84) for S. No. 527 and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“527	8507 60 00	Lithium ion cell for use in manufacture of battery or battery pack, other than those mentioned against S. Nos. 527A and 527B	5%	-	9
527A	8507 60 00	Lithium ion cell for use in the manufacture of battery or battery pack of cellular mobile phone	5%	-	9
527B	8507 60 00	Lithium ion cell for use in the manufacture of battery or battery pack of electrically operated vehicle or hybrid motor vehicle	5%	-	9”;

(85) after S. No. 528A and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“528B	8507 60 00	Lithium ion battery or battery pack of cellular mobile phones	15%	-	-
528C	8507 60 00	All goods other than the following, namely: - (i) goods mentioned against S. Nos. 528A and 528B; (ii) Power Bank	10%	-	-”;

(86) against S. No. 532, in column (4), for the entry, the entry “15%” shall be substituted;

(87) against S. No. 534, in column (6), for the entry, the entry “9 and 74” shall be substituted;

(88) after S. No. 535 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“535A.	Any Chapter	Components or parts, including engines, of aircraft of heading 8802 –	Nil	-	9 and 109”;

		(a) for manufacture of aircraft falling under heading 8802; (b) for manufacture of parts of aircraft at (a), imported by Public Sector Units under the Ministry of Defence			
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(89) against S. No. 559, in column (3), in the Explanation, in item (i), for the words “jurisdictional jurisdictional Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be”, the words, brackets and figure “Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction under the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017”, shall be substituted;

(90) after S. No. 581A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“581B.	9031 80 00	All goods	7.5%	-	-”;

(91) against S. No. 587, in column (4), for the entry, the entry “15%” shall be substituted;

(92) for S. No. 591 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“591.	9503	Parts of electronic toys for manufacture of electronic toys.	15%	-	9”;

(93) S. No. 592 and the entries relating thereto shall be omitted;

II. in the first proviso, -

(1) for clause a), the following clause shall be substituted, namely: -

“(a) the goods specified against S. Nos. 368 of the said Table on or after the 1st day of April, 2022.”;

(2) clause (b), (c) and (e) shall be omitted;

III. in the Explanation, after clause (II), the following clause shall be inserted, namely: -

“(III) Consequent to the amendments made with effect from 2nd February, 2021 in the entries against S. Nos. 292, 430, 431 and 559, the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction under the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 shall complete pending action, if any, in respect of imports made earlier therein.”.

IV. in the ANNEXURE, -

- (i) in Condition No. 22, clause (b) shall be omitted;
- (ii) in Condition No. 24, clause (b) shall be omitted;
- (iii) Condition Nos. 30 and 38 shall be omitted;
- (iv) in Condition No. 51, clause (3) shall be omitted;
- (v) in Condition No. 53, clause (iii) shall be omitted;
- (vi) in Condition No. 54, in clause (c), sub-clause (iii) shall be omitted;
- (vii) for Condition No. 60, the following Condition shall be substituted, namely: -

“ 60.	<p>(i) If, -</p> <ul style="list-style-type: none"> (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; (c) the goods imported are not transferred or sold for a period of seven years from the date of installation; <p>(ii) If, -</p> <ul style="list-style-type: none"> (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; (e) the goods imported are not transferred or sold for a period of seven years from the date of installation. ”;
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- (viii) in Condition No. 61, for clause (d), the following clause shall be substituted, namely: -

“ 61.	(d) the imported goods are installed in the said Research and Development wing of the importer within six months from the date of importation;”;
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- (ix) in Condition No. 79, the figure “75.” shall be omitted.
- (x) after Condition No. 107, the following Condition Nos. shall be inserted, namely: -

“ 108.	<p>If, -</p> <ul style="list-style-type: none"> (i) the said goods have been imported for fixing on articles for export or for the packaging of such articles; (ii) the importer, by execution of a bond in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, binds himself to pay on demand in respect of the said goods as are not proved to
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	<p>the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs to have been used for the aforesaid purposes, an amount equal to the duty leviable on such goods but for the exemption contained herein;</p> <p>(iii) the importer satisfies the Assistant Commissioner or Deputy Commissioner of Customs, that articles so imported have been exported within six months of the date of importation or within such extended period as may be permitted by the said Assistant Commissioner of Customs or Deputy Commissioner of Customs.</p>
109.	<p>If an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Defence -</p> <p>(i) certifies the quantity, description and technical specifications of the imported goods;</p> <p>(ii) certifies that the said goods are intended for manufacture of aircraft falling under heading 8802 or for manufacture of components or parts, including engines, of such aircrafts; and</p> <p>(iii) recommends the grant of exemption to the imported goods.</p>

V. List 2 and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 2nd February 2021.

[F. No.334/02/2021-TRU]

(Rajeev Ranjan)

Under Secretary to the Government of India.

Note: The principal notification No.50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017 and last amended *vide* notification No. 43/2020-Customs, dated the 26th November, 2020, published *vide* number G.S.R. 736(E), dated the 26th November, 2020.