


**I. AMENDMENTS IN THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975:**

COMMODITIES	Rate (%)		
	From		To
<b>Tariff rate changes for Basic Customs Duty</b> <b>[to be effective from 02.02.2022, unless otherwise specified]</b> <b>[Clause 95(i) of the Finance Bill, 2022]</b> <b>[Will come into effect immediately owing to a declaration under the Provisional Collection of Taxes Act, 1931]</b>			
<b>Edible oils</b>			
⇒ Microbial fats and oils and their fractions	30%	↑	100%
<b>MSME sector</b>			
⇒ Umbrellas	10%	↑	20%
<b>Gems and Jewellery Sector</b>			
⇒ Imitation Jewellery	20%	↑	20% or Rs. 400/kg., whichever is higher
<b>Electrical and Electronics Sector</b>			
⇒ Single or multiple loudspeakers, whether mounted in their enclosures	15%	↑	20%
⇒ Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	15%	↑	20%
⇒ Smart meters	15%	↑	25%
⇒ Printed Circuit Board Assembly of Smart Meters	10%	↑	20%
<b>Solar energy sector</b>			
⇒ Solar Cells (other than those exclusively used with ITA-1 items)	20%	↑	25%
⇒ Solar Modules (other than those exclusively used with ITA-1 items)	20%	↑	40%



<b>Tariff rate changes</b> <b>(Without any change in the effective rates of Basic Customs Duty)</b> <b>(to be effective from 01.05.2022, unless otherwise specified)</b> <b>[Clause 97(b) of the Finance Bill, 2022]</b>			
⇒ Pure-bred breeding horses	30%	↓	Free
⇒ Coral, unworked or simply prepared but not otherwise worked	30%	↓	Free
⇒ Bovine semen	30%	↓	5%
⇒ Cashew nuts, in shell	30%	↓	2.5%
⇒ Pistachios, in shell and shelled	30%	↓	10%
⇒ Soft dates (khayzur or wet dates), hard dates (chhohara or kharek dates)	30%	↓	20%
⇒ Oranges, Lemon and limes	40%	↓	30%
⇒ Fresh Grapes	35%	↓	30%
⇒ Fresh pears, Fresh quinces	35%	↓	30%
⇒ Pepper, long	70%	↓	30%
⇒ Cloves (whole fruit, cloves and stem)	70%	↓	35%
⇒ Wheat, other than seed quality	100%	↓	40%
⇒ Maize (corn)	70%/ 60%	↓	50%
⇒ Grain sorghum	80%	↓	50%
⇒ Millet (Jawar, Bajra, Ragi)	70%	↓	50%
⇒ Other worked grains of oats	30%	↓	15%
⇒ Malt, not roasted	40%	↓	30%



⇒ Maize (corn) starch	50%	↓	30%
⇒ Poppy seeds	70%	↓	20%
⇒ Vegetable seeds, fruit seeds for planting or sowing	10%	↓	5%
⇒ Bamboos	30%	↓	25%
⇒ Lactose and lactose syrup	30%	↓	25%
⇒ Sweet Biscuits, Waffles and wafers	45%	↓	30%
⇒ Ethyl alcohol and other spirits, denatured	30%	↓	5%
⇒ Dog or cat food, put up for retail sale	30%	↓	20%
⇒ Residues and waste from the food industries; prepared animal fodder	30%	↓	15%
⇒ Salt, Sulphur, Earth and stone, lime etc.	10%	↓	5%
⇒ Crude or unrefined sulphur	10%	↓	2.5%
⇒ Rock phosphate	5%	↓	2.5%
⇒ Gypsum	10%	↓	2.5%
⇒ Portland Cement (other than white Portland cement)	10%	↓	Free
⇒ Boron Ores and concentrates	10%	↓	2.5%
⇒ Ores and concentrates	5% / 10%	↓	2.5%
⇒ Nickel Ore and Concentrate	5%	↓	Free
⇒ Uranium Ore and Concentrates	5%	↓	Free
⇒ Zinc slag, ash or residue	10%	↓	5%
⇒ Copper slag, ash or residue	10%	↓	5%



⇒ Coal, Lignite, Peat	10%	↓	5%
⇒ Coke, coal gas and Tar	10%	↓	5%
⇒ Oils etc. from coal tar distillation	10%	↓	2.5%
⇒ Pitch and pitch coke	10%	↓	5%
⇒ Oil (other than crude petroleum) obtained from Bituminous Crude	5%	↓	Free
⇒ Aviation gasoline conforming to standard IS 1604	10%	↓	Free
⇒ Petroleum oils and oils obtained from bituminous minerals (excluding Naphtha), petroleum gases, petroleum jelly, petroleum bitumen and other residues of petroleum oil, asphalt.	10%	↓	5%
⇒ Light Naphtha, Heavy Naphtha, Full range Naphtha	10%	↓	2.5%
⇒ Motor Spirit commonly known as petrol	10%	↓	2.5%
⇒ High speed diesel (HSD)	10%	↓	2.5%
⇒ Aviation Turbine Fuel (ATF)	10%	↓	5%
⇒ Liquefied natural gas (LNG)	10%	↓	2.5%
⇒ Propane	10%	↓	2.5%
⇒ Butanes	10%	↓	2.5%
⇒ Liquefied petroleum gases (LPG)	10%	↓	5%
⇒ Natural Gas in gaseous state	10%	↓	5%
⇒ Calcined Petroleum Coke	10%	↓	7.5%
⇒ Inorganic Chemicals (other than Chemical Elements, Phosphoric Acid, Boric Acids, Ammonia, Titanium Dioxide etc.)	10%	↓	7.5%



⇒ Iodine	5%	↓	2.5%
⇒ Nickel oxide and hydroxide	10%	↓	Free
⇒ All goods	10%	↓	Free
⇒ Organic Chemicals (except Mannitol, D-glucitol (Sorbitol) and 6- Hexanelactum)	10%	↓	7.5%
⇒ Cyclic and Acyclic Hydrocarbons (other than o-xylene, p-xylene and styrene)	10%	↓	2.5%
⇒ o-xylene	10%	↓	Free
⇒ p-xylene	10%	↓	Free
⇒ Styrene	10%	↓	2%
⇒ Halogenated, Sulphonated, nitrated or nitrosated derivatives of hydrocarbons (other than methyl chloride, methylene chloride, chloroform and trichloroethylene)	10%	↓	5%
⇒ Ethylene Dichloride (EDC)	10%	↓	Free
⇒ Vinyl chloride monomer (VCM)	10%	↓	2%
⇒ Mono ethylene glycol (MEG)	10%	↓	5%
⇒ Methyl oxirane (propylene oxide)	10%	↓	5%
⇒ Purified Terephthalic Acid (PTA), Medium Quality Terephthalic Acid (MTA) and Qualified Terephthalic Acid (QTA)	10%	↓	5%
⇒ Dimethyl terephthalate (DMT)	10%	↓	5%
⇒ Acrylonitrile	10%	↓	2.5%
⇒ Caprolactam	10%	↓	5%
⇒ Mannitol, Sorbitol	30%	↓	20%



⇒ Fertilizers (other than Ammonium Sulphate, Ammonium Nitrate, Sodium nitrate, Potassium Sulphate, Minerals or Chemical fertilizers of NPK)	10%	↓	7.5%
⇒ Tanning agents, colouring materials, colour lakes, prepared pigments etc.	10%	↓	7.5%
⇒ Wattle extract	10%	↓	2.5%
⇒ Essential Oils	30%	↓	20%
⇒ Lubricating preparations etc.	10%	↓	7.5%
⇒ Casein, albumin, gelatin, peptones, dextrin	30%/50%	↓	20%
⇒ Miscellaneous Chemical Products like artificial graphite, activated carbon, tall oil, rosin, woodtar etc.	10%	↓	7.5%
⇒ Finishing agents with a basis of amylaceous substances	30%	↓	20%
⇒ Industrial monocarboxylic fatty acids and fatty alcohols	30%	↓	7.5%
⇒ Prepared binders for foundry moulds, Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included	10%	↓	7.5%
⇒ Plastics in primary forms (except polymers of vinyl chloride, polyamides)	10%	↓	7.5%
⇒ Sodium polyacrylate	10%	↓	5%
⇒ Natural rubber in forms other than latex	25%	↓	25% or Rs. 30/ per kg, whichever is higher
⇒ Raw Silk, (not thrown)	30%	↓	15%
⇒ Silk Waste and Silk Yarn	25%	↓	15%
⇒ Woven fabrics of silk or of silk waste	25%	↓	20%



⇒ Wool, not carded or combed	25%/30%	↓	2.5%
⇒ Fine or coarse animal hair	25%	↓	5%
⇒ Wool waste	25%	↓	5%
⇒ Waste of coarse animal hair	25%	↓	10%
⇒ Garnetted stock of wool or of fine or coarse animal hair	20%	↓	10%
⇒ Wool and fine or coarse animal hair, carded or combed	20%	↓	10%
⇒ Wool tops	20%	↓	2.5%
⇒ Wool yarn, not put up for retail sale	20%	↓	10%
⇒ Wool yarn, put up for retail sale	25%	↓	10%
⇒ Woven fabrics of carded wool or of carded fine animal hair, of weight, not exceeding 300g/sq. m.	25% or Rs. 135 per sq. m., whichever is higher	↓	10% or Rs. 115 per sq. m., whichever is higher
⇒ Woven fabrics of carded wool or of carded fine animal hair, of weight, exceeding 300g/sq. m.	25% or Rs. 150 per sq. m., whichever is higher	↓	10% or Rs. 125 per sq. m., whichever is higher
⇒ Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made filaments	25% or Rs. 80 per sq. m., whichever is higher	↓	10% or Rs. 65 per sq. m., whichever is higher
⇒ Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibers	25% or Rs. 75 per sq. m., whichever is higher	↓	10% or Rs. 65 per sq. m., whichever is higher
⇒ Other woven fabrics of carded wool or of carded fine animal hair	25% or Rs. 90 per sq. m., whichever is higher	↓	10% or Rs. 75 per sq. m., whichever is higher



⇒ Woven fabrics of combed wool or of combed fine animal hair, of weight, not exceeding 300g/sq. m.	25% or Rs. 125 per sq. m., whichever is higher	↓	10% or Rs. 105 per sq. m., whichever is higher
⇒ Woven fabrics of combed wool or of combed fine animal hair, of weight, exceeding 300g/sq. m.	25% or Rs. 155 per sq. m., whichever is higher	↓	10% or Rs. 130 per sq. m., whichever is higher
⇒ Woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made filaments	25% or Rs. 85 per sq. m., whichever is higher	↓	10% or Rs. 70 per sq. m., whichever is higher
⇒ Woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibers	25% or Rs. 110 per sq. m., whichever is higher	↓	10% or Rs. 90 per sq. m., whichever is higher
⇒ Other woven fabrics of carded wool or of carded fine animal hair	25% or Rs. 135 per sq. m., whichever is higher	↓	10% or Rs. 115 per sq. m., whichever is higher
⇒ Woven fabrics of coarse animal hair or of horsehair	25% or Rs. 60 per sq. m., whichever is higher	↓	10% or Rs. 60 per sq. m., whichever is higher
⇒ Cotton, not carded or combed	25%	↓	5%
⇒ Cotton waste	25%	↓	10%
⇒ Cotton sewing thread, Cotton yarn (not put up for retail sale)	20%	↓	10%
⇒ Cotton yarn (put up for retail sale)	25%	↓	10%
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25%	↓	10%





⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., of yarn of different colours	25% or Rs. 9 per sq. m., whichever is higher	↓	10% or Rs. 9 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., 3-thread or 4-thread twill, including cross twill	25%	↓	10%
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing not more than 100g/sq. m.	25% or Rs. 27 per sq. m., whichever is higher	↓	10% or Rs. 27 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m.	25%	↓	10%
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., Denim	25% or Rs. 25 per sq. m., whichever is higher	↓	10% or Rs. 25 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200g/sq. m.	25%	↓	10%
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200g/sq. m., of yarns of different colours	25% or Rs. 15 per sq. m., whichever is higher	↓	10% or Rs. 15 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200g/sq. m.	25%	↓	10%
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200g/sq. m., Denim	25% or Rs. 18 per sq. m., whichever is higher	↓	10% or Rs. 18 per sq. m., whichever is higher
⇒ Other woven fabrics of cotton, weighing not more than 200g/sq. m., unbleached, bleached, dyed, of yarns of different colours	25%	↓	10%
⇒ Other woven fabrics of cotton, printed	25% or Rs. 165 per kg., whichever is higher	↓	10% or Rs. 165 per kg., whichever is higher



⇒ Other woven fabrics of cotton, weighing more than 200g/sq. m., unbleached, bleached, dyed	25%	↓	10%
⇒ Other woven fabrics of cotton, weighing more than 200g/sq. m., of yarns of different colours	25% or Rs. 20 per sq. m., whichever is higher	↓	10% or Rs. 20 per sq. m., whichever is higher
⇒ Other woven fabrics of cotton, weighing more than 200g/sq. m., printed	25% or Rs. 165 per kg., whichever is higher	↓	10% or Rs. 165 per kg., whichever is higher
⇒ Flax, raw or processed, but not spun; flax tow and waste	25%/30%	↓	Free
⇒ Raw jute	25%	↓	5%
⇒ Jute and other textile bast fibers	25%	↓	10%
⇒ Coconut, Abaca, Ramie and other vegetable textile fibers, Flax yarn, Jute yarn, paper yarn, flax fabric	25%	↓	10%
⇒ Woven fabrics of jute or of other textile bast fibers	25%	↓	10%
⇒ Woven fabrics of other vegetable textile fibers or paper yarn	25%	↓	10%
⇒ Sewing thread of man-made filaments, whether or not put up for retail sale	20%	↓	5%
⇒ Synthetic filament yarn, not put up for retail sale, including synthetic monofilament of less than 67 decitex	20%	↓	5%
⇒ Artificial filament yarn, not put up for retail sale, including artificial monofilament of less than 67 decitex	20%	↓	5%
⇒ Synthetic monofilament of 67 decitex or more	20%	↓	5%
⇒ Artificial monofilament of 67 decitex or more	20%	↓	5%
⇒ Man-made filament yarn	20%	↓	5%
⇒ Woven fabrics of synthetic filament yarn	25% or Rs. 115 per kg., whichever is higher	↓	20% or Rs. 115 per kg., whichever is higher



⇒ Parachute fabrics, polyester suitings, TentFabrics	25% or Rs. 115 per kg., whichever is higher	↓	10% or Rs. 115 per kg., whichever is higher
⇒ Woven fabrics obtained from strip or the like	25%	↓	20%
⇒ Nylon brasso, Nylon taffeta, Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	25% or Rs. 30 per sq. m., whichever is higher	↓	20% or Rs. 20 per sq. m., whichever is higher
⇒ Nylon georgette, Nylon sarees, bleached Nylon brasso	25% or Rs. 30 per sq. m., whichever is higher	↓	10% or Rs. 20 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached or bleached	25% or Rs. 11 per sq. m., whichever is higher	↓	20% or Rs. 11 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed	25% or Rs. 20 per sq. m., whichever is higher	↓	20% or Rs. 20 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of synthetic filaments, unbleached or bleached	25% or Rs. 10 per sq. m., whichever is higher	↓	20% or Rs. 10 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed	25% or Rs. 24 per sq. m., whichever is higher	↓	20% or Rs. 24 per sq. m., whichever is higher
⇒ Nylon georgette, Nylon sarees, Polyester shirtings, Polyester suitings (unbleached), Other woven fabrics, containing 85% or more by weight of synthetic filaments mixed mainly or solely with cotton	25% or Rs. 10 per sq. m., whichever is higher	↓	20% or Rs. 10 per sq. m., whichever is higher



⇒ Terylene and dacron sarees, Polyester dhoti, bleached nylon georgette, Polyester suitings (bleached)	25% or Rs. 10 per sq. m., whichever is higher	↓	10% or Rs. 10 per sq. m., whichever is higher
⇒ Other woven fabrics, unbleached or bleached	25% or Rs. 15 per sq. m., whichever is higher	↓	20% or Rs. 15 per sq. m., whichever is higher
⇒ Woven fabrics obtained from high tenacity yarn of viscose rayon, containing 85% or more byweight of artificial filament or strip or the like, unbleached or bleached	25%	↓	20%
⇒ Other woven fabrics, unbleached or bleached	25% or Rs. 25 per sq. m., whichever is higher	↓	20% or Rs. 25 per sq. m., whichever is higher
⇒ Dyed fabrics of rayon	25% or Rs. 44 per sq. m., whichever is higher	↓	20% or Rs. 44 per sq. m., whichever is higher
⇒ Dyed fabrics of rayon, of yarns of different colours	25% or Rs. 10 per sq. m., whichever is higher	↓	20% or Rs. 10 per sq. m., whichever is higher
⇒ Printed fabrics of rayon	25% or Rs. 11 per sq. m., whichever is higher	↓	20% or Rs. 11 per sq. m., whichever is higher
⇒ Synthetic and artificial filament tow	20%	↓	5%
⇒ Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polyesters	20%	↓	5%
⇒ Synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polypropylene and others	20%	↓	5%
⇒ Other artificial staple fibers, not carded, combed or otherwise processed for spinning	20%	↓	5%
⇒ Man-made fiber waste, synthetic staple fibers, artificial staple fibers, sewing thread of man-made	20%	↓	5%



staple fibers, yarn of synthetic staple fibers, yarn of artificial staple fibers			
⇒ Yarn of man-made staple fibers, put up for retail sale	25% or Rs. 31 per kg., whichever is higher/ 25% or Rs. 30 per kg., whichever is higher	↓	10%
⇒ Woven fabrics of synthetic staple fibers, containing 85% or more by weight of synthetic staple fibers (unbleached or bleached), containing 85% or more by weight of acrylic or modacrylic staple fibers (unbleached or bleached), other	25%	↓	20%
⇒ Woven fabrics of synthetic staple fibers, containing less than 85% by weight of synthetic staple fibers, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m. (of polyester staple fibers, plain weave; 3 thread or 4 thread twill; other woven fabric of polyester staple fibers; other woven fabrics)	25%	↓	20%
⇒ Other Woven fabrics of synthetic staple fibers, containing less than 85% by weight of synthetic staple fibers, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m.	25% or Rs. 185 per kg., whichever is higher	↓	20% or Rs. 185 per kg., whichever is higher
⇒ Woven fabrics of synthetic staple fibers, containing less than 85% by weight of synthetic staple fibers, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m., of yarns of different colours	25% or Rs. 21 per sq. m., whichever is higher	↓	20% or Rs. 21 per sq. m., whichever is higher
⇒ Other Woven fabrics of synthetic staple fibers, containing less than 85% by weight of synthetic staple fibers, mixed mainly or solely with cotton, of a weight not exceeding 170g/sq. m., printed	25% or Rs. 185 per kg., whichever is higher	↓	20% or Rs. 185 per kg., whichever is higher
⇒ Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m. (of polyester staple fibers, plain weave; ; 3 thread or 4 thread twill; other woven fabric of polyester staple fibers; other woven fabrics)	25%	↓	20%
⇒ Other Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers,	25% or Rs. 180	↓	20% or Rs. 180



mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m., of polyester staple fibers	per kg., whichever is higher		per kg., whichever is higher
⇒ Other Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m.	25% or Rs. 31 per sq. m., whichever is higher	↓	20% or Rs. 31 per sq. m., whichever is higher
⇒ Other Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m., printed	25% or Rs. 26 per sq. m., whichever is higher	↓	20% or Rs. 26 per sq. m., whichever is higher
⇒ Other Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cottons, of a weight exceeding 170g/sq. m., 3 thread or 4 thread twill	25% or Rs. 140 per kg., whichever is higher	↓	20% or Rs. 140 per kg., whichever is higher
⇒ Other woven fabrics of polyester staple fibers	25% or Rs. 31 per kg., whichever is higher	↓	20% or Rs. 31 per kg., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of polyester staple fibers, mixed mainly or solely with viscose rayon staple fibers	25% or Rs. 40 per sq. m., whichever is higher	↓	20% or Rs. 40 per sq. m., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of polyester staple fibers, mixed mainly or solely with	25% or Rs. 95 per kg., whichever is higher	↓	20% or Rs. 95 per kg., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of polyester staple fibers, mixed mainly or solely with viscose rayon staple fibers	25% or Rs. 75 per sq. m., whichever is higher	↓	20% or Rs. 75 per sq. m., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of polyester staple fibers	25% or Rs. 45 per sq. m., whichever is higher	↓	20% or Rs. 45 per sq. m., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of acrylic or modacrylic staple fibers, mixed mainly or solely with wool or fine animal hair, bleached or unbleached	25% or Rs. 140	↓	10% or Rs. 140



	per kg., whichever is higher		per kg., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of acrylic or modacrylic staple fibers, mixed mainly or solely with wool or fine animal hair, dyed	25% or Rs. 140 per kg., whichever is higher	↓	20% or Rs. 140 per kg., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of acrylic or modacrylic staple fibers, mixed mainly or solely with wool or fine animal hair, printed	25% or Rs. 140 per kg., whichever is higher	↓	10% or Rs. 140 per kg., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of acrylic or modacrylic staple fibers, mixed mainly or solely with wool or fine animal hair, other	25% or Rs. 140 per kg., whichever is higher	↓	20% or Rs. 140 per kg., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of acrylic or modacrylic staple fibers, other, bleached or unbleached	25% or Rs. 30 per sq. m., whichever is higher	↓	10% or Rs. 30 per sq. m., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, of acrylic or modacrylic staple fibers, other, dyed, printed or other	25% or Rs. 30 per sq. m., whichever is higher	↓	20% or Rs. 30 per sq. m., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, mixed mainly or solely with man-made filaments	25% or Rs. 35 per sq. m., whichever is higher	↓	20% or Rs. 35 per sq. m., whichever is higher
⇒ Woven fabrics of artificial staple fibers, containing 85% or more by weight of artificial staple fibers, unbleached or bleached	25%	↓	20%
⇒ Woven fabrics of artificial staple fibers, containing 85% or more by weight of artificial staple fibers, dyed	25% or Rs. 35 per sq. m., whichever is higher	↓	20% or Rs. 35 per sq. m., whichever is higher
⇒ Woven fabrics of artificial staple fibers, containing 85% or more by weight of artificial staple fibers, of yarns of different colours	25% or Rs. 40 per sq. m., whichever is higher	↓	20% or Rs. 40 per sq. m., whichever is higher



⇒ Woven fabrics of artificial staple fibers, containing 85% or more by weight of artificial staple fibers, printed	25% or Rs. 12 per sq. m., whichever is higher	↓	20% or Rs. 12 per sq. m., whichever is higher
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, unbleached or bleached	25%	↓	20%
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, printed	25% or Rs. 12 per sq. m., whichever is higher	↓	20% or Rs. 12 per sq. m., whichever is higher
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with wool or fine animal hair, unbleached	25%	↓	20%
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with wool or fine animal hair, bleached	25%	↓	10%
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with wool or fine animal hair, dyed, of yarns of different colours, printed	25%	↓	20%
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with cotton, unbleached, bleached or dyed	25%	↓	20%
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with cotton, of yarns of different colours, printed	25% or Rs. 12 per sq. m., whichever is higher	↓	20% or Rs. 12 per sq. m., whichever is higher
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, other, unbleached, bleached or dyed	25%	↓	20%
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, other, of yarns of different colours	25% or Rs. 21 per sq. m., whichever is higher	↓	20% or Rs. 21 per sq. m., whichever is higher





⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, other, printed	25% or Rs. 40 per sq. m., whichever is higher	↓	20% or Rs. 40 per sq. m., whichever is higher
⇒ Wadding of textile materials and articles thereof, of cotton	25%	↓	10%
⇒ Textile flock and dust and mill neps	25%	↓	20%
⇒ Felt, whether or not impregnated, coated, covered or laminated	25%	↓	10%
⇒ Nonwovens of man-made filaments, weighing upto 70g/sq. m.	25%	↓	20%
⇒ Nonwovens of man-made filaments, weighing more than 70g/sq. m. and less than 150g/sq. m.	25%	↓	10%
⇒ Nonwovens of man-made filaments, weighing more than 70g/sq. m.	25%	↓	20%
⇒ Other Nonwovens, weighing not more than 25g/sq. m.	25%	↓	10%
⇒ Other Nonwovens, weighing more than 25g/sq.m. and less than 70g/sq. m.	25%	↓	20%
⇒ Other Nonwovens, weighing more than 70g/sq.m. and less than 150g/sq. m.	25%	↓	10%
⇒ Other Nonwovens, weighing more than 150g/sq.m.	25%	↓	20%
⇒ Rubber thread and cord, metallized yarn, Gimped yarn, Twine, cordage, ropes etc.	20%	↓	10%
⇒ Knotted netting of twine, cordage, rope etc., articles of yarn, strip or the like of heading 5404 or 5405 of the First Schedule of the Customs Tariff Act, 1975	25%	↓	10%
⇒ Carpets and other textile floor coverings, knotted, whether or not made up	25%	↓	20%
⇒ Kelem, Schumacks, Karamanie; floor coverings of coconut fibers (coir); others, of pile construction, not made up, of wool or fine animal hair	25%	↓	20%
⇒ Others, of pile construction, not made up, of man-made textile material	25% or Rs. 105 per sq. m., whichever is higher	↓	20% or Rs. 105 per sq. m., whichever is higher



⇒ Others, of pile construction, not made up, of other textile material; Others, of pileconstruction, made up, of wool or fine animal hair	25%	↓	20%
⇒ Others, of pile construction, made up, of man-made textile materials	25% or Rs. 80 per sq. m., whichever is higher	↓	20% or Rs. 80 per sq. m., whichever is higher
⇒ Others, of pile construction, made up, of other textile materials	25%	↓	20%
⇒ Others, not of pile construction, not made up, of man-made textile materials	25% or Rs. 105 per sq. m., whichever is higher	↓	20% or Rs. 105 per sq. m., whichever is higher
⇒ Others, not of pile construction, not made up, of other textile materials	25%	↓	20%
⇒ Others, not of pile construction, made up, of wool or fine animal hair (carpets)	25%	↓	20%
⇒ Others, not of pile construction, made up, of wool or fine animal hair (druggets)	25%	↓	10%
⇒ Others, not of pile construction, made up, of wool or fine animal hair (mats and mattings and others)	25%	↓	20%
⇒ Others, not of pile construction, made up, of man-made textile materials	25% or Rs. 110 per sq. m., whichever is higher	↓	20% or Rs. 110 per sq. m., whichever is higher
⇒ Others, not of pile construction, made up, of other textile materials	25%	↓	20%
⇒ Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair	25%	↓	20%
⇒ Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides or others	25% or Rs. 70 per sq. m., whichever is higher	↓	20% or Rs. 70 per sq. m., whichever is higher
⇒ Carpets and other textile floor coverings, tufted, whether or not made up, of other man-made textile materials or others	25% or Rs. 55 per sq. m., whichever is higher	↓	20% or Rs. 55 per sq. m., whichever is higher



⇒ Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials	25%	↓	20%
⇒ Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up (Tiles)	25%	↓	20%
⇒ Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up (Woolen Tiles)	25%	↓	10%
⇒ Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, other tiles	25%	↓	20%
⇒ Other Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	25% or Rs. 35 per sq. m., whichever is higher	↓	20% or Rs. 35 per sq. m., whichever is higher
⇒ Other Carpets and other textile floor coverings, whether or not made up	25%	↓	20%
⇒ Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of wool or fine animal hair	25% or Rs. 210 per sq. m., whichever is higher	↓	10% or Rs. 210 per sq. m., whichever is higher
⇒ Woolen pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of cotton, uncut weft pile fabrics	25% or Rs. 80 per sq. m., whichever is higher	↓	10% or Rs. 80 per sq. m., whichever is higher
⇒ Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, other weft pile fabrics	25% or Rs. 80 per sq. m., whichever is higher	↓	10% or Rs. 80 per sq. m., whichever is higher
⇒ Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, chennile fabrics	25% or Rs. 180 per sq. m., whichever is higher	↓	10% or Rs. 180 per sq. m., whichever is higher
⇒ Warp pile fabrics, 'epingle', (uncut)	25% or Rs. 135	↓	10% or Rs. 135



	per sq. m., whichever is higher		per sq. m., whichever is higher
⇒ Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, warp pile fabrics, cut	25% or Rs. 120 per sq. m., whichever is higher	↓	10% or Rs. 120 per sq. m., whichever is higher
⇒ Other Warp pile fabrics	25% or Rs. 135 per sq. m., whichever is higher	↓	10% or Rs. 135 per sq. m., whichever is higher
⇒ Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of man-made fibers, uncut weft pile fabrics	25% or Rs. 75 per sq. m., whichever is higher	↓	20% or Rs. 75 per sq. m., whichever is higher
⇒ Cut corduroy of man-made fibers	25% or Rs. 180 per sq. m., whichever	↓	20% or Rs. 180 per sq. m., whichever
⇒ Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of man-made fibers, other weft pile fabrics	25% or Rs. 150 per sq. m., whichever is higher	↓	20% or Rs. 150 per sq. m., whichever is higher
⇒ Woven pile fabrics and chennile fabrics, other than fabrics of Heading 5802 or 5806 of the First Schedule of the Customs Tariff Act, 1975, of man-made fibers, chennile fabrics	25% or Rs. 130 per sq. m., whichever is higher	↓	20% or Rs. 130 per sq. m., whichever is higher
⇒ Warp pile fabrics, uncut	25% or Rs. 140 per sq. m., whichever is higher	↓	20% or Rs. 140 per sq. m., whichever is higher
⇒ Warp pile fabrics, cut	25% or Rs. 68 per sq. m., whichever is higher	↓	20% or Rs. 68 per sq. m., whichever is higher
⇒ Other Warp pile fabrics	25% or Rs. 140	↓	20% or Rs. 140



	per sq. m., whichever is higher		per sq. m., whichever is higher
⇒ Warp pile fabrics, of other textile materials	25% or Rs. 35 per sq. m., whichever is higher	↓	10% or Rs. 35 per sq. m., whichever is higher
⇒ Unbleached terry toweling and similar woventerry fabrics, of cotton	25%	↓	10%
⇒ Terry toweling and similar woven terry fabrics, of cotton, bleached, piece dyed, yarn dyed, printed, of handloom and others	25% or Rs. 60 per sq. m., whichever is higher	↓	10% or Rs. 60 per sq. m., whichever is higher
⇒ Terry toweling and similar woven terry fabrics, of other textile materials	25%	↓	10%
⇒ Tufted textile fabrics	25% or Rs. 150 per kg., whichever	↓	10% or Rs. 150 per kg., whichever
⇒ Gauze, other than narrow fabrics of heading 5806 of the First Schedule of the Customs Tariff Act, 1975	25%	↓	10%
⇒ Tulles and other net fabrics (of cotton); Mechanically made lace of other textile materials	25% or Rs. 200 per kg., whichever is higher	↓	10% or Rs. 200 per kg., whichever is higher
⇒ Mechanically made lace, of man-made fibers	25% or Rs. 200 per kg., whichever is higher	↓	20% or Rs. 200 per kg., whichever is higher
⇒ Hand-woven tapestries, flanders etc.	25%	↓	10%
⇒ Narrow woven fabrics other than goods of Heading 5807 of the First Schedule of the Customs Tariff Act, 1975	25%	↓	10%
⇒ Other woven fabrics, of man-made fibers	25%	↓	20%
⇒ Labels, badges, braids, Woven fabrics of metal threads etc.	25%	↓	10%



⇒ Textile fabrics, coated with gum or amylaceous substances	25%	↓	10%
⇒ Tyre cord fabric, Textile fabrics etc.	25%	↓	20%
⇒ Linoleum, Textile wall coverings, rubberized textile fabrics etc.	25%	↓	10%
⇒ Transmission or conveyor belts or belting etc.	25%	↓	20%
⇒ Textile products and articles for technical use	25%	↓	10%
⇒ Pile fabrics	25%	↓	10%
⇒ Looped pile fabrics of man-made fibers	25%	↓	20%
⇒ Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more elastomeric yarn or rubber thread	25%	↓	10%
⇒ Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 6001 or 6002 of the First Schedule of the Customs Tariff Act, 1975, of wool or cotton or others	25%	↓	10%
⇒ Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 6001 or 6002 of the First Schedule of the Customs Tariff Act, 1975, of synthetic or artificial fibers	25%	↓	20%
⇒ Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more elastomeric yarn or rubber thread, other than those of heading 6001 of the First Schedule of the Customs Tariff Act, 1975	25%	↓	20%
⇒ Warp knit fabrics	25%	↓	20%
⇒ Other knitted or crocheted fabrics, of wool, cotton or others	25%	↓	10%
⇒ Other knitted or crocheted fabrics, of synthetic or artificial fibers	25%	↓	20%
⇒ Men's or boy's overcoats etc. of other textile materials	25%	↓	20%



⇒ Women's or girl's overcoats etc. of other textile materials	25%	↓	20%
⇒ Men's or boy's suits, ensembles etc.	25%	↓	20%
⇒ Suits of synthetic fibers, Ensembles, Jackets and blazers of women's	25%	↓	20%
⇒ Women's dresses of wool, synthetic fiber or artificial fiber	25% or Rs. 255 per piece, whichever is higher	↓	20% or Rs. 255 per piece, whichever is higher
⇒ Women's dresses of cotton	25%	↓	20%
⇒ Women's dresses of other textile materials	25% or Rs. 220 per piece, whichever is higher	↓	20% or Rs. 220 per piece, whichever is higher
⇒ Skirts and divided skirts	25% or Rs. 110 per piece, whichever is higher	↓	20% or Rs. 110 per piece, whichever is higher
⇒ Trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair or other textile materials	25%	↓	20%
⇒ Men's or boy's shirts, knitted or crocheted, of cotton or man-made fibers	25% or Rs. 83 per piece, whichever is higher	↓	20% or Rs. 83 per piece, whichever is higher
⇒ Men's or boy's shirts, knitted or crocheted, of other textile materials; Women's or girls blouses, shirts and shirt blouses, knitted or crocheted, of cotton	25% or Rs. 90 per piece, whichever is higher	↓	20% or Rs. 90 per piece, whichever is higher
⇒ Women's or girls blouses, shirts and shirtblouses, knitted or crocheted, of man-made fibers	25% or Rs. 25 per piece, whichever is higher	↓	20% or Rs. 25 per piece, whichever is higher
⇒ Women's or girls blouses, shirts and shirtblouses, knitted or crocheted, of other textile materials	25% or Rs. 135 per piece, whichever is higher	↓	20% or Rs. 135 per piece, whichever is higher



⇒ Men's or boy's underpants, briefs, of cotton	25% or Rs. 24 per piece, whichever is higher	↓	20% or Rs. 24 per piece, whichever is higher
⇒ Men's or boy's underpants, briefs, nightshirts, pyjamas etc., of man-made fibers	25% or Rs. 30 per piece, whichever is higher	↓	20% or Rs. 30 per piece, whichever is higher
⇒ Men's or boy's underpants, briefs, of other textile materials; Night shirts and pyjamas of cotton; of man-made fibers, of other textile materials; Men's or boy's bathrobes, dressinggowns etc., of cotton or other textile materials; Women's or girl's slips and petticoats, of man-made fibers or other textile materials	25%	↓	20%
⇒ Women's or girl's briefs and panties, of cotton or man-made fibers	25% or Rs. 25 per piece, whichever is higher	↓	20% or Rs. 25 per piece, whichever is higher
⇒ Women's or girl's briefs and panties, of other textile materials; Women's or girl's night dresses and pyjamas, of cotton or man-made fibers	25%	↓	20%
⇒ Women's or girl's night dresses and pyjamas, of silk	25%	↓	10%
⇒ Women's or girl's night dresses and pyjamas, of other textile materials	25%	↓	20%
⇒ Women's or girl's bathrobes, dressing gownsetc., of cotton	25% or Rs. 65 per piece, whichever is higher	↓	20% or Rs. 65 per piece, whichever is higher
⇒ Women's or girl's bathrobes, dressing gownsetc., of man-made fibers	25% or Rs. 60 per piece, whichever is higher	↓	20% or Rs. 60 per piece, whichever is higher
⇒ Women's or girl's bathrobes, dressing gownsetc., of silk or other textile materials	25%	↓	20%





⇒ Women's or girl's bathrobes, dressing gownsetc., of wool or fine animal hair	25%	↓	10%
⇒ T-shirts, singlets and others vests, knitted or crocheted, of cotton	25%	↓	20%
⇒ T-shirts, singlets and others vests, knitted or crocheted, of other textile materials	25% or Rs. 50 per piece, whichever is higher	↓	20% or Rs. 50 per piece, whichever is higher
⇒ Jersey's, pullovers, cardigans etc., of wool or fine animal hair or of cashmere goats	25% or Rs. 275 per piece, whichever is higher	↓	20% or Rs. 275 per piece, whichever is higher
⇒ Jersey's, pullovers, cardigans etc., of cotton	25% or Rs. 85 per piece, whichever is higher	↓	20% or Rs. 85 per piece, whichever is higher
⇒ Jersey's, pullovers, cardigans etc., of man-made fibers	25% or Rs. 110 per piece, whichever is higher	↓	20% or Rs. 110 per piece, whichever is higher
⇒ Jersey's, pullovers, cardigans etc., of other textile materials	25% or Rs. 105 per piece, whichever is higher	↓	20% or Rs. 105 per piece, whichever is higher
⇒ Babies garments and clothing accessories	25%	↓	20%
⇒ Track suits, ski suits and swimwear, knitted or crocheted	25%	↓	20%
⇒ Track suits, of silk; Ski suits, of silk; Women's or girl's swimwear, of silk	25%	↓	10%
⇒ Pantyhose, tights, other garments etc.	25%	↓	20%
⇒ Men's or boy's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25% or Rs. 385 per piece, whichever is higher	↓	20% or Rs. 385 per piece, whichever is higher



⇒ Other than men's or boy's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25% or Rs. 220 per piece, whichever is higher	↓	20% or Rs. 220 per piece, whichever is higher
⇒ Men's or boy's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of other textile materials	25%	↓	20%
⇒ Women's or girl's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25% or Rs. 385 per piece, whichever is higher	↓	20% or Rs. 385 per piece, whichever is higher
⇒ Other than women's or girl's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of wool and fine animal hair	25% or Rs. 220 per piece, whichever is higher	↓	20% or Rs. 220 per piece, whichever is higher
⇒ Women's or girl's overcoats, car-coats, raincoats, capes, cloaks and other similar articles, of other textile materials	25%	↓	20%
⇒ Men's ensemble of cotton	25% or Rs. 145 per piece, whichever is higher	↓	20% or Rs. 145 per piece, whichever is higher
⇒ Men's ensemble of synthetic fibers	25% or Rs. 145 per piece, whichever is higher	↓	20% or Rs. 145 per piece, whichever is higher
⇒ Men's ensemble of other textile materials	25% or Rs. 145 per piece, whichever is higher	↓	20% or Rs. 145 per piece, whichever is higher
⇒ Men's trousers, bib and brace overalls, breeches and shorts, of wool and fine animal hair	25% or Rs. 285 per piece, whichever is higher	↓	20% or Rs. 285 per piece, whichever is higher
⇒ Men's trousers, bib and brace overalls, breeches and shorts, of cotton	25% or Rs. 135 per piece, whichever is higher	↓	20% or Rs. 135 per piece, whichever is higher



⇒ Women's Ensembles	25%	↓	20%
⇒ Women's dresses of wool or fine animal hair	25% or Rs. 350 per piece, whichever is higher	↓	20% or Rs. 350 per piece, whichever is higher
⇒ Women's dresses of cotton	25% or Rs. 116 per piece, whichever is higher	↓	20% or Rs. 116 per piece, whichever is higher
⇒ Women's dresses of synthetic fibers	25% or Rs. 145 per piece, whichever is higher	↓	20% or Rs. 145 per piece, whichever is higher
⇒ Women's dresses of other textile materials	25% or Rs. 145 per piece, whichever is higher	↓	20% or Rs. 145 per piece, whichever is higher
⇒ Skirts and divided skirts of wool or of fine animal hair	25% or Rs. 485 per piece, whichever is higher	↓	20% or Rs. 485 per piece, whichever is higher
⇒ Skirts and divided skirts of cotton, synthetic fibers, other textile materials	25%	↓	20%
⇒ Women's trousers, bib and brace, overalls, breeches and shorts, of wool and fine animal hair	25% or Rs. 285 per piece, whichever is higher	↓	20% or Rs. 285 per piece, whichever is higher
⇒ Women's trousers, bib and brace, overalls, breeches and shorts, of cotton	25% or Rs. 135 per piece, whichever is higher	↓	20% or Rs. 135 per piece, whichever is higher
⇒ Women's trousers, bib and brace, overalls, breeches and shorts, of synthetic fibers	25%	↓	20%



⇒ Men's or boy's shirts, of cotton	25% or Rs. 85 per piece, whichever is higher	↓	20% or Rs. 85 per piece, whichever is higher
⇒ Men's or boy's shirts, of other textile materials	25% or Rs. 95 per piece, whichever is higher	↓	20% or Rs. 95 per piece, whichever is higher
⇒ Women's or girl's blouses, shirts and shirtblouses, of silk or silk waste	25%	↓	20%
⇒ Women's or girl's blouses, shirts and shirtblouses, of wool or fine animal hair	25% or Rs. 135 per piece, whichever is higher	↓	20% or Rs. 135 per piece, whichever is higher
⇒ Women's or girl's blouses, shirts and shirtblouses, of cotton	25% or Rs. 95 per piece, whichever is higher	↓	20% or Rs. 95 per piece, whichever is higher
⇒ Women's or girl's blouses, shirts and shirtblouses, of man-made fibers	25% or Rs. 120 per piece, whichever is higher	↓	20% or Rs. 120 per piece, whichever is higher
⇒ Women's or girl's blouses, shirts and shirtblouses, of other textile materials	25%	↓	20%
⇒ Men's underpants or briefs, of cotton	25% or Rs. 28 per piece, whichever is higher	↓	20% or Rs. 28 per piece, whichever is higher
⇒ Men's underpants or briefs, of synthetic fibers or wool, or other textile material	25% or Rs. 30 per piece, whichever is higher	↓	20% or Rs. 30 per piece, whichever is higher
⇒ Men's underpants or briefs, of silk	25% or Rs. 30 per piece, whichever is higher	↓	10% or Rs. 30 per piece, whichever is higher



⇒ Men's night shirts and pyjamas, of cotton; Dressing gowns etc.	25%	↓	20%
⇒ Other Men's articles, of other textile materials	25% or Rs. 70 per piece, whichever is higher	↓	20% or Rs. 70 per piece, whichever is higher
⇒ Slips and petticoats, of man-made fibers	25% or Rs. 80 per piece, whichever is higher	↓	20% or Rs. 80 per piece, whichever is higher
⇒ Slips and petticoats, of other textile materials	25% or Rs. 60 per piece, whichever is higher	↓	20% or Rs. 60 per piece, whichever is higher
⇒ Women's night dresses and pyjamas, of cotton or other textile materials	25%	↓	20%
⇒ Other women's articles, of cotton	25% or Rs. 95 per piece, whichever is higher	↓	20% or Rs. 95 per piece, whichever is higher
⇒ Other women's articles, of man-made fibers	25% or Rs. 65 per piece, whichever is higher	↓	20% or Rs. 65 per piece, whichever is higher
⇒ Other women's articles, of other textile materials; Babies garments and clothing accessories	25%	↓	20%
⇒ Other garments of the type described in CTSH 6201	25% or Rs. 365 per piece, whichever is higher	↓	20% or Rs. 365 per piece, whichever is higher
⇒ Other garments of the type described in CTSH 6202	25% or Rs. 305 per piece, whichever is higher	↓	20% or Rs. 305 per piece, whichever is higher
⇒ Other men's or boy's garments, bullet proof jackets etc	25% or Rs. 65 per piece,	↓	20% or Rs. 65 per piece,



	whichever is higher		whichever is higher
⇒ Other men's or boy's garments; Other women's or girl's garments	25% or Rs. 65 per piece, whichever is higher	↓	20% or Rs. 65 per piece, whichever is higher
⇒ Swim-wear; ski suits	25%	↓	20%
⇒ Other garments, men's or boy's, of cotton or of man-made fibers	25% or Rs. 135 per piece, whichever is higher	↓	20% or Rs. 135 per piece, whichever is higher
⇒ Other garments, men's or boy's, of other textile materials	25%	↓	20%
⇒ Brassieres, Girdles, Corsettes etc	25% or Rs. 30 per piece, whichever is higher	↓	20% or Rs. 30 per piece, whichever is higher
⇒ Handkerchiefs	25%	↓	20%
⇒ Scarves of silk measuring 60 cms or less; Shawls, scarves exceeding 60 cms and the likes, of silk or silk waste	25% or Rs. 390 per piece, whichever is higher	↓	20% or Rs. 390 per piece, whichever is higher
⇒ Shawls, scarves etc. of silk or silk waste, handloom	25% or Rs. 390 per piece, whichever is higher	↓	10% or Rs. 390 per piece, whichever is higher
⇒ Others, of silk or silk waste	25% or Rs. 390 per piece, whichever is higher	↓	25% or Rs. 390 per piece, whichever is higher
⇒ Shawls, scarves etc. of wool or fine animal hair	25% or Rs. 180 per piece, whichever is higher	↓	20% or Rs. 180 per piece, whichever is higher



⇒ Shawls, scarves etc., Abrabroomal, cotton	25% or Rs. 75 per piece, whichever is higher	↓	20% or Rs. 75 per piece, whichever is higher
⇒ Chadars, cotton, grey, white bleached	25% or Rs. 75 per piece, whichever is higher	↓	10% or Rs. 75 per piece, whichever is higher
⇒ Chadars, cotton, others	25% or Rs. 75 per piece, whichever is higher	↓	20% or Rs. 75 per piece, whichever is higher
⇒ Odhani, cotton, grey, white bleached	25% or Rs. 75 per piece, whichever	↓	10% or Rs. 75 per piece, whichever
⇒ Odhani, cotton, others	25% or Rs. 75 per piece, whichever is higher	↓	20% or Rs. 75 per piece, whichever is higher
⇒ Ties, Bow Ties and cravats	25% or Rs. 55 per piece, whichever is higher	↓	20% or Rs. 55 per piece, whichever is higher
⇒ Gloves, Mittens, Mitts; Other made up clothing accessories	25%	↓	20%
⇒ Electric Blankets	25%	↓	10%
⇒ Blankets (other than electric blankets), travelling rugs, of wool or fine animal hair	25% or Rs. 275 per piece, whichever is higher	↓	10% or Rs. 275 per piece, whichever is higher
⇒ Blankets (other than electric blankets), travelling rugs, of cotton	25%	↓	10%
⇒ Blankets (other than electric blankets), travelling rugs, of synthetic fibers; other blankets and travelling rugs	25%	↓	20%



⇒ Bed linen, knitted or crocheted	25%	↓	10%
⇒ Other bed linen, printed, of cotton	25% or Rs. 108 per kg., whichever is higher	↓	10% or Rs. 108 per kg., whichever is higher
⇒ Other bed linen, printed, of man-made fibers or of other textile materials	25%	↓	10%
⇒ Other bed linen, of cotton	25% or Rs. 96 per kg., whichever is higher	↓	10% or Rs. 96 per kg., whichever is higher
⇒ Other bed linen, table linen etc. of different textile materials	25%	↓	10%
⇒ Curtains, other furnishing articles, sacks and bags etc.	25%	↓	10%
⇒ Used or new rags, scrap, twine etc.	25%	↓	20%
⇒ Articles of stone containing magnesite, magnesia etc.	10%	↓	7.5%
⇒ Bricks of siliceous fossil meals, refractory bricks or other refractory ceramic goods	10%	↓	7.5%
⇒ Cullet and other waste and scrap of glass	10%	↓	5%
⇒ Rough ophthalmic blanks, for manufacture of optical lenses	10%	↓	5%
⇒ Unworked natural pearls	10%	↓	5%
⇒ Unworked cultured pearls	10%	↓	5%
⇒ Rhodium	12.5%	↓	2.5%
⇒ Pig iron, Ferro Alloys, Ferrous Products, etc.	15%	↓	5%
⇒ Ferro-nickel	15%	↓	2.5%





⇒ Copper waste and scrap	5%	↓	2.5%
⇒ Copper tubes and pipes, or fittings	10%	↓	7.5%
⇒ Nickel and articles thereof	5%	↓	Free
⇒ Aluminium scrap	5%	↓	2.5%
⇒ Cobalt mattes and other intermediate products of cobalt metallurgy	5%	↓	2.5%
⇒ Unwrought antimony, powders, waste and scrap	5%	↓	2.5%
⇒ Outboard motors	15%	↓	5%
⇒ Specified non-electric instantaneous or storage water heaters	10%	↓	7.5%
⇒ Air separators, purifiers, cleaners, etc.	15%	↓	7.5%
⇒ Specified electrical generating sets and rotaryconvertors	10%	↓	7.5%
⇒ Parts of electric motors or generators	10%	↓	7.5%
⇒ Ballasts for discharge lamps or tubes	10%	↓	7.5%
⇒ Electrical insulators of any material	10%	↓	7.5%
⇒ Insulating fittings for electrical machines etc.	10%	↓	7.5%
⇒ Helicopters	10%	↓	2.5%
⇒ Parts of balloons, gliders, manned or unmanned aircraft etc.	3%	↓	2.5%
⇒ Trawlers and other fishing vessels	10%	↓	Free
⇒ Dredgers	10%	↓	Free
⇒ Inflatable Rafts	10%	↓	Free



⇒ Vessels and other floating structures for break up	10%	↓	2.5%
⇒ Specific instruments and appliances used in medical, surgical, dental or veterinary sciences like tonometer, tubular needles for medical sutures etc.	10%	↓	5%
⇒ Other medical equipment and medical related goods used in medical, surgical, dental or veterinary sciences like catheters, cannulae, defibrillator etc.	10%	↓	7.5%
⇒ Mechano-therapy appliances such as massage apparatus, psychological aptitude testing apparatus etc.	10%	↓	7.5%
⇒ Breathing appliance other than protective masks not having replaceable filters or mechanical parts	10%	↓	7.5%
⇒ Orthopedic appliances like crutches, surgical belts and trusses, splints etc.	10%	↓	7.5%
⇒ Multimeters with/without recording device	10%	↓	7.5%
⇒ Watch dials and watch movements	10%	↓	5%
⇒ Articles and equipment for general physical exercise, gymnastics or athletics	20%	↓	10%
<b>TARIFF RATE CHANGES (with change in the effective rates of BCD with effect from 02.02.2022, unless specified otherwise) [Clause 97(b) of the Finance Bill, 2022, and relevant notifications]</b>			
⇒ Frozen Mussels	30%	↓	15%
⇒ Frozen Squids	30%	↓	15%
⇒ Asafoetida	30%	↓	5%
⇒ Cocoa Beans, whole or broken, raw or roasted	30%	↓	15%
⇒ Methyl alcohol (methanol)	10%	↓	2.5%
⇒ Acetic acid	10%	↓	5%



⇒ <sup>1</sup> Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25% or Rs. 150 per kg., whichever is higher	↓	10% or Rs. 150 per kg., whichever is higher
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing more than 100g/sq. m.	25% or Rs. 37 per sq. m., whichever is higher	↓	10% or Rs. 22 per sq. m., whichever is higher
⇒ Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25% or Rs. 200 per kg., whichever is higher	↓	10% or Rs. 143 per kg., whichever is higher
⇒ Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing not more than 100g/sq. m.	25% or Rs. 23 per sq. m., whichever is higher	↓	10% or Rs. 14 per sq. m., whichever is higher
⇒ Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25% or Rs. 50 per sq. m., whichever is higher	↓	10% or Rs. 30 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., dyed, plain weave, 3-thread or 4- thread twill, including cross twill, other fabrics	25% or Rs. 150 per kg., whichever is higher	↓	10% or Rs. 150 per kg., whichever is higher
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., of yarns of different colours, plain weave	25% or Rs. 32 per sq. m., whichever is higher	↓	10% or Rs. 30 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., other fabrics of 3-thread or 4-thread twill, including cross-twill	25% or Rs. 30 per sq. m., whichever is higher	↓	10% or Rs. 28 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., other fabrics of yarns of different colours	25% or Rs.150 per kg.,	↓	10% or Rs.150

*1<sup>st</sup> May, 2022 onwards notification No. 82/2017-Customs, dated 27-10-2017 will be rescinded, and Basic Customs Duty rates on these items would operate through the Customs Tariff Act, 1975, in the manner as detailed.*



	whichever is higher		per kg., whichever is higher
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., printed plain weave or 3-thread or 4-thread twill, including cross-twill	25% or Rs. 30 per sq. m., whichever is higher	↓	10% or Rs. 24 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., printed other fabrics	25% or Rs. 38 per sq. m., whichever is higher	↓	10% or Rs. 30 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., other dyed fabrics	25% or Rs. 150 per kg., whichever is higher	↓	10% or Rs. 150 per kg., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., other fabrics of yarns of different colours	25% or Rs. 185 per kg., whichever is higher	↓	10% or Rs. 132 per kg., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., printed plain weave or other printed fabrics	25% or Rs. 15 per sq. m., whichever is higher	↓	10% or Rs. 12 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200g/sq. m., dyed plain weave, dyed 3-thread or 4-thread twill, including cross-twill, other dyed fabrics	25% or Rs. 150 per kg., whichever is higher	↓	10% or Rs. 150 per kg., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200g/sq. m., of yarns of different colours, plain weave	25% or Rs. 44 per sq. m., whichever is higher	↓	10% or Rs. 35 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200g/sq. m., other fabrics of yarns of different colours, 3-thread or 4-thread twill, including cross-twill	25% or Rs. 40 per sq. m., whichever is higher	↓	10% or Rs. 32 per sq. m., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than	25% or Rs. 150	↓	10% or Rs. 150



200g/sq. m., other fabrics of yarns of different colours.	per kg., whichever is higher		per kg., whichever is higher
⇒ Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200g/sq. m., printed plain weave or 3-thread or 4-thread twill, including cross-twill or other fabrics	25% or Rs. 18 per sq. m., whichever is higher	↓	10% or Rs. 12 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed	25% or Rs. 60 per sq. m., whichever is higher	↓	20% or Rs. 36 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarn of different colours	25% or Rs. 67 per sq. m., whichever is higher	↓	20% or Rs. 40 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed	25% or Rs. 58 per sq. m., whichever is higher	↓	20% or Rs. 35 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed Nylon georgette	25% or Rs. 58 per sq. m., whichever is higher	↓	10% or Rs. 35 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed	25% or Rs. 38 per sq. m., whichever is higher	↓	20% or Rs. 23 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours	25% or Rs. 50 per sq. m., whichever is higher	↓	20% or Rs. 30 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	25% or Rs. 150 per kg., sq. m., whichever is higher	↓	20% or Rs. 150 per kg., sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of textured polyester filaments, other fabrics	25% or Rs. 60 per sq. m.,	↓	20% or Rs. 36 per sq. m.,



	whichever is higher		whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colours	25% or Rs. 60 per sq. m., whichever is higher	↓	20% or Rs. 36 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of synthetic filaments, printed	25% or Rs. 38 per sq. m., whichever is higher	↓	20% or Rs. 23 per sq. m., whichever is higher
⇒ Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, dyed	25% or Rs. 42 per sq. m., whichever is higher	↓	20% or Rs. 25 per sq. m., whichever is higher
⇒ Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, dyed Terylene and dacron sarees	25% or Rs. 42 per sq. m., whichever is higher	↓	10% or Rs. 25 per sq. m., whichever is higher
⇒ Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, of yarns of different colours	25% or Rs. 67 per sq. m., whichever is higher	↓	20% or Rs. 40 per sq. m., whichever is higher
⇒ Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, printed	25% or Rs. 38 per sq. m., whichever is higher	↓	20% or Rs. 23 per sq. m., whichever is higher
⇒ Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with Cotton, printed Terylene and Dacron sarees	25% or Rs. 38 per sq. m., whichever is higher	↓	10% or Rs. 23 per sq. m., whichever is higher
⇒ Other woven fabrics, dyed	25% or Rs. 67 per sq. m., whichever is higher	↓	20% or Rs. 40 per sq. m., whichever is higher
⇒ Other woven fabrics, of yarns of different colours	25% or Rs. 45 per sq. m., whichever is higher	↓	20% or Rs. 27 per sq. m., whichever is higher



⇒ Other woven fabrics, printed	25% or Rs. 67 per sq. m., whichever is higher	↓	20% or Rs. 40 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed	25% or Rs. 45 per sq. m., whichever is higher	↓	20% or Rs. 27 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours	25% or Rs. 47 per sq. m., whichever is higher	↓	20% or Rs. 28 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of rayon	25% or Rs. 87 per sq. m., whichever is higher	↓	20% or Rs. 52 per sq. m., whichever is higher
⇒ Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of rayon	25% or Rs. 87 per sq. m., whichever is higher	↓	10% or Rs. 52 per sq. m., whichever is higher
⇒ Woven fabrics of synthetic staple fibers, containing 85% or more by weight of polyester staple fibers, other	25% or Rs. 42 per sq. m., whichever is higher	↓	20% or Rs. 25 per sq. m., whichever is higher
⇒ Woven fabrics of synthetic staple fibers, containing 85% or more by weight of acrylic or modacrylic staple fibers, other	25% or Rs. 47 per sq. m., whichever is higher	↓	20% or Rs. 28 per sq. m., whichever is higher
⇒ Other Woven fabrics of synthetic staple fibers, containing 85% or more by weight of synthetic staple fibers	25% or Rs. 65 per kg., whichever is higher	↓	20% or Rs. 54 per kg., whichever is higher
⇒ Woven fabrics of polyester staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., dyed plain weave	25% or Rs. 150 per kg., whichever is higher	↓	20% or Rs. 107 per kg., whichever is higher



⇒ Other Woven fabrics of polyester staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., dyed	25% or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest	↓	20% or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest
⇒ Other Woven fabrics of polyester staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., other woven fabrics of yarns of different colours	25% or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest	↓	20% or Rs. 125 per kg. or Rs. 25 per sq. m., whichever is highest
⇒ Other Woven fabrics of polyester staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., printed plain weave of polyester staple fibers	25% or Rs. 25 per sq. m., whichever is higher	↓	20% or Rs. 15 per sq. m., whichever is higher
⇒ Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., dyed plain weave of polyester staple fiber	25% or Rs. 100 per kg. or Rs. 30 per sq. m., whichever is highest	↓	20% or Rs. 100 per kg. or Rs. 30 per sq. m., whichever is highest
⇒ Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., 3-thread or 4- thread twill, including cross twill of polyester staple fiber, dyed	25% or Rs. 140 per kg., whichever is higher	↓	20% or Rs. 100 per kg., whichever is higher
⇒ Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., other woven fabrics of polyester staple fiber, dyed	25% or Rs. 160 per kg., whichever is higher	↓	20% or Rs. 114 per kg., whichever is higher
⇒ Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., other dyed woven fabrics	25% or Rs. 170 per kg., whichever is higher	↓	20% or Rs. 121 per kg., whichever is higher
⇒ Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with Cotton, of a weight exceeding	25% or Rs. 64 per sq. m.,	↓	20% or Rs. 45 per sq. m.,





170g/sq. m., of yarns of different colours, of polyester staple fibers	whichever is higher		whichever is higher
⇒ Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours, 3-thread or 4-thread twill, including cross twill	25% or Rs. 43 per sq. m., whichever is higher	↓	20% or Rs. 26 per sq. m., whichever is higher
⇒ Other woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours	25% or Rs. 160 per kg., whichever is higher	↓	20% or Rs. 114 per kg., whichever is higher
⇒ Other woven fabrics of acrylic or modacrylic staple fibers, mixed mainly or solely with man-made filaments	25% or Rs. 79 per sq. m., whichever is higher	↓	25% or Rs. 55 per sq. m., whichever is higher
⇒ Other woven fabrics, mixed mainly or solely with man-made filaments	25% or Rs. 57 per sq. m., whichever is higher	↓	20% or Rs. 40 per sq. m., whichever is higher
⇒ Woven fabrics of artificial staple fibers, containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with man-made filaments, dyed or of yarns of different colours	25% or Rs. 150 per kg., whichever is higher	↓	20% or Rs. 150 per kg., whichever is higher
⇒ Woven pile fabrics and chenille fabrics, other than fabrics of Heading 5802 or 5806 of First Schedule of Customs Tariff Act, 1975, cut corduroy	25% or Rs. 75 per sq. m., whichever is higher	↓	10% or Rs. 70 per sq. m., whichever is higher
⇒ Tufted textile fabrics	25% or Rs. 150 per kg., whichever is higher	↓	10% or Rs. 150 per kg., whichever is higher
⇒ Pile fabrics, other than long-pile fabrics or looped pile fabrics, of man-made fibers	25% or Rs. 100 per kg., whichever is higher	↓	20%
⇒ Men's or boys overcoats, car coats, capes etc., of cotton	25% or Rs. 540	↓	20%



	per piece, whichever is higher		
⇒ Men's or boys overcoats, car coats, capes etc., of man-made fibers	25% or Rs. 530 per piece, whichever is higher	↓	20%
⇒ Men's suits of silk or of artificial fibers	25%	↓	20%
⇒ Women's suits of other textile materials	25% or Rs. 460 per piece, whichever is higher	↓	20%
⇒ Women's trousers, bib and brace overalls, breeches and shorts, of cotton or of synthetic fibers	25% or Rs. 98 per piece, whichever is higher	↓	20%
⇒ Men's or boys overcoats, car coats, raincoat etc., of cotton	25% or Rs. 385 per piece, whichever is higher	↓	20%
⇒ Other than Men's or boys overcoats, car coats, raincoats etc., of cotton	25% or Rs. 210 per piece, whichever is higher	↓	20%
⇒ Men's or boys overcoats, car coats, capes etc., of man-made fibers	25% or Rs. 320 per piece, whichever is higher	↓	20%
⇒ Other than Men's or boys overcoats, car coats, capes etc., of man-made fibers	25% or Rs. 180 per piece, whichever is higher	↓	20%
⇒ Women's or girls overcoats, car coats, raincoat etc., of cotton	25% or Rs. 210 per piece, whichever is higher	↓	20%



⇒ Other than Women's or girls overcoats, carcoats, raincoats etc., of cotton	25% or Rs. 160 per piece, whichever is higher	↓	20%
⇒ Women's or girls overcoats, car coats, capes etc., of man-made fibers	25% or Rs. 385 per piece, whichever is higher	↓	20%
⇒ Other than women's or girls overcoats, car coats, capes etc., of man-made fibers	25% or Rs. 220 per piece, whichever is higher	↓	20%
⇒ Men's Suits of wool or fine animal hair	25% or Rs. 1100 per piece, whichever is higher	↓	20%
⇒ Men's Suits of synthetic fibers	25% or Rs. 720 per piece, whichever is higher	↓	20%
⇒ Men's Suits of other textile materials	25% or Rs. 1100 per piece, whichever is higher	↓	20%
⇒ Men's jackets and blazers, of wool or fine animal hair	25% or Rs. 815 per piece, whichever is higher	↓	20%
⇒ Men's jackets and blazers, of cotton	25% or Rs. 440 per piece, whichever is higher	↓	20%
⇒ Men's jackets and blazers, of synthetic fibers	25% or Rs. 320 per piece, whichever is higher	↓	20%



⇒ Men's jackets and blazers, of other textile materials	25% or Rs. 755 per piece, whichever is higher	↓	20%
⇒ Men's trousers, bib and brace overalls, breeches and shorts, of synthetic fibers or of other textile materials	25% or Rs. 110 per piece, whichever is higher	↓	20%
⇒ Women's suits of wool or of fine animal hair or synthetic fiber	25% or Rs. 550 per piece, whichever is higher	↓	20%
⇒ Women's suits of other textile materials	25% or Rs. 500 per piece, whichever is higher	↓	20%
⇒ Women's jackets and blazers, of wool or fine animal hair	25% or Rs. 370 per piece, whichever is higher	↓	20%
⇒ Women's jackets and blazers, of cotton	25% or Rs. 650 per piece, whichever is higher	↓	20%
⇒ Women's jackets and blazers, of synthetic fibers	25% or Rs. 390 per piece, whichever is higher	↓	20%
⇒ Women's jackets and blazers, of other textile materials	25% or Rs. 350 per piece, whichever is higher	↓	20%
⇒ Women's trousers, bib and brace overalls, breeches and shorts, of other textile materials	25% or Rs. 135 per piece, whichever is higher	↓	20%



<p>⇒ Ferrous waste and scrap</p> <p><i>[This item will attract “nil” rate till 31.03.2023, vide S. No. 368 of notification No. 50/2017- Customs.]</i></p>	15%	↓	2.5%
<p>⇒ Project Imports</p> <p><i>[Effective BCD rate on these items would continue to be ‘Nil / 2.5% / 5% (as applicable)’ vide S. Nos. 597 to 606 of notification No. 50/2017- Customs till 30.09.2023 for the project imports registered till 30.09.2022. For other project imports 7.5% BCD rate will be applicable from 01.10.2022. All project imports will attract 7.5% BCD rate after 30.09.2023]</i></p>	10%	↓	7.5%

## II. CUSTOM DUTY CONCESSIONS/EXEMPTIONS

### **A. Review of concessional rates of BCD prescribed to Capital Goods and Project Imports vide notification No. 50/2017 – Customs dated 30.6.2017:**

The Customs duty rate structure on capital goods and project imports has been comprehensively reviewed and exemption on capital goods/ project imports are being phased out in a gradual manner. However, certain exemptions on capital goods would continue. Accordingly, the BCD exemption hitherto available on certain goods are being withdrawn by omitting the following entries of notification No. 50/2017- Customs dated 30.6.2017, from the dates mentioned against each entry.



S. No.	S. No. of Notification No.50/2017	Description/ HS Code
(1)	(2)	(3)
<b>Textile Sector</b>		
1.	399  [exemption is being phased out as per details in column (3)]	Goods (other than old and used) for use in man-made or synthetic fiber or yarn industry (84 or any other Chapter)  <ol style="list-style-type: none"> <li>1. Concessional BCD rate to be withdrawn for Spindles, Yarn guides, Ballon Control Rings and Travellers [w.e.f 01.04.2022]</li> <li>2. Concessional BCD rate to be withdrawn for the remaining items such as Machinery for continuous polymerization plant, Machinery for synthetic fiber plant, Machinery for synthetic filament yarn plant, Machinery for Regular/HWM Viscose Staple Fiber Plant, Machinery for Lyocell Fiber Plant, in this entry. [w.e.f 01.04.2023]</li> </ol>
2.	400	Goods such as Machinery for garment sector, Machinery for manufacture of technical textiles, Woollen machinery items, Machinery for manufacture of non-wovens textiles, Machinery for manufacture of denim fabrics, Machinery for use with shuttleless looms etc. as specified in List 12 to the notification No. 50/2017-Customs, and parts for their manufacture for use in textiles industry. [w.e.f 01.04.2023]
3.	432  [exemption is being phased out as per details in column (3)]	Goods (other than old and used) for use in the textile industry  <ol style="list-style-type: none"> <li>1. Concessional BCD rate to be withdrawn for item no. 1, List 25: Effluent treatment unit with biopaq reactor, activate sludge process, activated carbon, ultrafiltration ozonisation facilities. [w.e.f 01.04.2022]</li> <li>2. Concessional BCD rate to be withdrawn for item no. 3, List 25: Effluent treatment unit with automatic sensing devices, automatic controlled chemical dosing, dissolved air floatation (DAF), reverse osmosis, sludge dewatering, decanters, ultrafilters, vacuum filters to deliver water for reuse. [w.e.f 01.04.2022]</li> <li>3. Concessional BCD rate to be withdrawn for the remaining items such as singeing machines, yarn drying machines, knitting machines etc., in this entry. [w.e.f 01.04.2023]</li> </ol>



4.	433	Machinery or equipment for effluent treatment plant for handloom sector or handicraft sector. [w.e.f 01.04.2022]
5.	434	Machinery for use in the silk textile industry. [w.e.f 01.04.2023]
6.	460	Shuttle less looms and parts for their manufacture for use in the textile industry. [w.e.f 01.04.2023]
7.	461 [exemption is being phased out as per details in column (3)]	<p>Machineries such as Knitting, weaving machines</p> <ol style="list-style-type: none"> <li>1. Concessional BCD rate to be withdrawn for Card Clothing (HS Code 8448 31 00) used in textile machinery i.e., Carding Machine [w.e.f 01.04.2022]</li> <li>2. Concessional BCD rate to be withdrawn for the remaining items, such as machines for extruding, drawing, texturing, textiles machines, machines for preparing textile fibers, textile spinning machines, textile twisting machines, textile winding machines, weaving machines, knitting machines, auxiliary machines etc., in entry. [w.e.f 01.04.2023]</li> </ol>
<b>Power Sector</b>		
8.	397 [exemption is being phased out as per details in column (3)]	<p>Goods specified in List 10 required for use in high voltage power transmission project</p> <ol style="list-style-type: none"> <li>1. Concessional BCD rate to be withdrawn for 13 items [List 10 in the notification] that include Transformers, Reactor, Circuit Breaker etc. [w.e.f 01.04.2022]</li> <li>2. Concessional BCD rate to be withdrawn for the remaining items such as High Voltage DC Divider and CT, High Voltage DC Reactor, High TRV Circuit Breaker for High Voltage DC application, Optical Current Transformer etc. in this entry. [w.e.f 01.04.2023]</li> </ol>
9.	405 [exemption is being phased out as per details in column (3)]	<p>Wind operated electricity generators, its parts and raw material, thereof</p> <ol style="list-style-type: none"> <li>1. Concessional BCD rate to be withdrawn for item No. (1) &amp; (3) of this entry that include wind operated electricity generators (WOEG) upto 30 kW, wind operated battery chargers upto 30kW and blades for the rotors of WOEG [w.e.f 01.04.2022]</li> <li>2. Concessional BCD rate to be withdrawn for the remaining items, such as parts of wind operated electricity generators including special bearings, gear box, yaw components, wind turbine controllers etc. and parts thereof and parts of blades, raw materials of blades etc. in this entry. [w.e.f 01.04.2023]</li> </ol>
10.	406	Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators. [w.e.f 01.04.2023]



11.	413	All goods, for renovation or modernization of a power generation plant (other than captive power generation plant). [w.e.f 01.04.2022]
12.	414	All goods, imported by a manufacturer-supplier for the manufacture and supply of machinery and equipment to a power generation plant (other than captive power generation plant). [w.e.f 01.04.2022]
<b>Petroleum Sector</b>		
13.	403	Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off- shore oil exploration or exploitation. [w.e.f 01.04.2023]
14.	409 [exemption is being phased out as per details in column (3)]	Goods specified in List 13 required for setting up crude petroleum refinery <ol style="list-style-type: none"> <li>1. Concessional BCD rate to be withdrawn for 11 items of List 13 that include utility systems, water treatment systems, air handling systems, boilers etc. [w.e.f 01.04.2022]</li> <li>2. Concessional BCD rate to be withdrawn for the remaining items such as all types of Refinery Process Units, All types of Hydrogen Generation, Recovery and Purification Plants, All types of Process Subsystems, All types of Effluent Solids/Liquids/Gaseous Processing etc. in this S. No. [w.e.f 01.04.2023]</li> </ol>
15.	410	Kits and its parts required for the conversion of motor- spirit or diesel driven vehicles into Compressed Natural Gas driven or Propane driven or Liquefied Petroleum Gas driven vehicles. [w.e.f 01.04.2022]
<b>Leather Sector</b>		
16.	396	Machinery or equipment for effluent treatment plant for leather industry. [w.e.f 1.4.2022]
17.	439	292 goods specified in List 27 to notification No. 50/2017-Customs, designed for use in the leather industry or the footwear industry, like Air blast dust removing machine, Automatic Drying machine etc. [w.e.f 01.04.2023]
<b>Food Packaging Sector</b>		
18.	455	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers. [w.e.f 01.04.2023]
19.	458	Machinery for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. [w.e.f 01.04.2023]





<b>Other Sectors</b>		
20.	393	(i) Cricket bat and hockey stick splice joining machine (ii) Rugby ball or soccer ball stitching Machine (iii) Moulds for soccer ball, basketball and volley ball [w.e.f 01.04.2023]
21.	394	Bacteria removing clarifier. [w.e.f 01.04.2023]
22.	395	Marine seawater pumps with fiber impellers and Automatic fish/prawn feeder. [w.e.f 01.04.2023]
23.	407	Goods required for, - (a) the substitution of ozone depleting substances (ODS); (b) the setting up of new capacity with non – ODS technology. [w.e.f 01.04.2023]
24.	408	Goods required for renovation, modernization or maintenance of a fertilizer plant. [w.e.f 01.04.2023]
25.	436	Spares, supplied with outboard motors for maintenance of such outboard motors. [w.e.f 01.04.2023]
26.	440	Fogging machines imported by a Municipal Committee, District Board etc. [w.e.f 01.04.2023]
27.	443	Goods to be imported by or on behalf of security printing and minting corporation of India limited (SPMCIL) that include Plant or machinery or equipment, related spares and consumables for printing of banknotes, etc. [w.e.f 02.02.2022]
28.	444	Geothermal ground source heat pumps. [w.e.f 01.04.2023]
29.	445	Goods for making of gem and jewellery – (1) Automatic Chain Making machine, (2) chain twisting machine, (3) Spiral making machine, (4) Rolling machine (combined Profile Groovers/Strip Making) (5) Automatic Investing Machine/casting Machine. [w.e.f 01.04.2023]



30.	448	Specific agricultural implements and parts used for their manufacture that include paddy transplanter, sugarcane harvester, cotton picker etc. [w.e.f 01.04.2023]
31.	469	Atmospheric water generator. [w.e.f 01.04.2023]
32.	470	Machinery for making wooden fiberboards. [w.e.f 01.04.2023]
<b>Project Imports</b>		
33.	597, 598, 599, 600, 601, 602, 603, 604, 605, 606	<p>a. Project Imports for project such as</p> <p>(i) Power Projects, including Nuclear and Solar Power</p> <p>(ii) Coal Projects</p> <p>(iii) Gas Projects</p> <p>(iv) Iron Ore Projects</p> <p>(v) Water Supply Projects</p> <p>(vi) Mandi and Warehousing Projects for Food Grains</p> <p>(vii) Other Projects</p> <p>b. New projects registered after 30<sup>th</sup> September 2022 under project imports will attract 7.5% BCD rate with change in BCD Tariff rate to 7.5%.</p> <p>c. Existing projects registered till 30th September 2022 under project imports will be grandfathered till 30th September 2023 attracting old BCD rates of 0%/2.5%/5% as applicable.</p> <p>d. After 30th September 2023, all projects registered under project imports will attract 7.5% BCD rate</p>

**B. Review of concessional rates of BCD prescribed in notification No. 50/2017 – customs dated 30.06.2017:**

The BCD exemption hitherto available on certain goods are being withdrawn by omitting some of the entries of notification No. 50/2017- Customs dated 30.6.2017 as shown below. Additionally, modifications have also been made with respect to some of the entries of notification No. 50/2017- Customs dated 30.6.2017, wherein end-dates have been prescribed, and partial changes has been made to the exemptions. These changes are detailed below.

S. No.	S. No. of Notification No. 50/ 2017	Description
<b>Entries to be immediately omitted</b>		
1.	4	Atlantic Salmon



2.	26	Hazelnuts or filberts, shelled and in-shell
3.	28	Other nuts, shelled and in-shell
4.	33	Durians, other fresh fruits like Pomegranates, Tamarind, Sapota, Custard- apple, Bore, Lichi, etc. other than currants and gooseberries
5.	50	Seed Lac
6.	52	Dammar Batu
7.	82	Crude glycerin for use in the manufacture of soaps
8.	96	Tapioca and substitutes therefor prepared from starch
9.	122	Silica Sands
10.	124	Marble, travertine, granite other than rough marble and travertine blocks and marble slabs
11.	151	Kerosene imported by the Indian IOCL, BPCL, HPCL and IBP Company Limited for ultimate sale through the Public Distribution System
12.	159	Bio-based asphalt sealer and preservation agent; Millings remover and crack filler; Asphalt remover and corrosion protectant; Sprayer system for bio-based Asphalt and condition no. 14
13.	171	The goods specified in List 7, for the manufacture of laser and laser-based instrumentation and condition No. 17
14.	173	Goods used in manufacture of telecommunication grade impregnated glass reinforcement roving, namely: E-glass roving/ yarn, liquid absorbent polymer, polyurethane polymer and vinyl polymer
15.	175	Common Salt (including Rock salt, Sea salt and Table salt)



16.	187	Raw materials intermediates and consumables supplied by UNICEF for manufacture of DTP vaccines and condition No. 19
17.	233	Myrobalan fruit extract
18.	234	Triband Phosphor
19.	235	Ceramic Colours
20.	236	Glass frit and other glass, in the form of powder, granules or flakes
21.	241	Vinyl Polyethylene Glycol for use in manufacture of Poly Carboxylate Ether
22.	242	The following goods for use in the manufacture of Plasma Volume Expanders, namely: Hydroxyethyl starch and Dextran
23.	277	Mica glass tape for use in manufacture of insulated wire and cables
24.	293	Grape guard paper (paper used for packaging grapes)
25.	324	Monofilament long line system for tuna fishing and condition No. 34
26.	327	Samples of hand knotted carpets and condition No. 36
27.	328	Polyester Tyre Cord Fabric
28.	332	Parts of Umbrella
29.	216 & 481	Artificial Kidney (Dialyzer)
30.	216A & 481A	Parts for manufacture of Artificial Kidney
31.	402	Goods, for use in the manufacture of static converters of automatic data processing machines: PCBA, Transformer, Battery and Copper enameled wires



32.	424	Listed goods for paging goods and its parts
33.	425	Listed goods for Public Mobile Radio Trunked Service (PMRTS) and its parts
34.	431	Goods used for Research and development in Agro- Chemical Sector Unit
35.	449	Goods for use in the manufacture of refrigerator compressor namely: - (i) C-Block compressor; (ii) Crankshafts.
36.	450	Over Load Protector (OLP) and positive thermal coefficient for use in the manufacture of refrigerator compressor
37.	501	Recorded magnetic tapes and floppy diskettes, imported by the University Grants Commission for use in Computers
38.	588	Synthetic tracks and equipment to lay synthetic tracks.
39.	589	(i) Asphalt resurfacer; (ii) Acrylic resurfacer; (iii) Cushion coat; (iv) Acrylic colour concentrate; (v) Acrylic marking paint; and (vii) Polytan in powder or granule form
40.	590	Requisites for games and sports
<b>Entries where End-dates are prescribed</b>		
41.	289	Wood in chips for use in manufacture of paper, paperboard & newsprint <i>[End-date of 31.03.2023 is prescribed]</i>
42.	430	Goods used for Research and Development purpose in pharmaceutical and bio- technology sector. <i>[End-date of 31.03.2023 is prescribed]</i>

43.	479	Mono or Bi polar Membrane electrolyzers and parts; Membrane and parts; Parts, other than those for caustic soda unit or caustic potash unit <i>[End-date of 31.03.2024 is prescribed]</i>
44.	594	Snow-skis and other snow-ski Equipment; Water-skis, surfboards, sailboards and other water-sport equipment <i>[End-date of 31.03.2023 is prescribed]</i>
<b>Entries omitted being in the nature of technical change</b>		
45.	31	Dried Grapes (Raisins, Other)
46.	161	Electrical Energy originating from Nepal and Bhutan
47.	192	Alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio- diesels
48.	215	The Blood group sera, namely: -Anti C., anti E., anti c., antie., anti M., anti N., anti Le., anti-Pl., anti S., antihuman globulin sera, anti F., anti kell, anti cellane, anti Jka., and anti I
49.	224	Potassium Nitrate, in a form indicative of its use for manurial purpose
50.	248	Dipping oil, Paclobutrazol (Cultar)
51.	466	Parts/ sub-parts, components or accessories for use in the manufacture of tablet computer.
52.	485	Deflection components for use in colour monitors for computers or for use in PCBs of colour monitors for computers
53.	496	Stepper Motors for use in the manufacture of goods falling under heading 8471
54.	505	Parts of Set-top box for use in its manufacture
55.	506	Parts/sub-parts, components for use in manufacture of broadband modem Other than PCBA, charger.
56.	507	Parts/ sub-parts, components and accessories for use in manufacture of routers other than PCBA, charger.
57.	508	Parts/ sub-parts, components and accessories for use in manufacture of set top boxes for gaining access to internet other than PCBA, charger.
<b>Entries with partial changes</b>		



58.	15	Frozen Semen and Frozen semen equipment <i>[Exemption to continue only for bovine semen]</i>
59.	104	List of specified goods used in the processing of sea-foods  <b><i>[Exemption to continue for selected items and accordingly, exemption has been continued for 16 items and 4 new items has been added to the list]</i></b>
60.	132	<b>List A items:</b>  1. Aluminous cement 2. Silicon metal (99%) 3. Micro/fumed silica 4. Brown fused alumina 5. Sintered/tabular alumina 6. Fused zirconia 7. Sodium hexameta phosphate 8. Silicon carbide 9. Boron carbide 10. Reactive alumina 11. Fused silica; and  List B items: Phenolic resin  <b><i>[Exemption to continue for list A with end-date of 31.03.2023 and discontinue for list B immediately]</i></b>
61.	166	(A) Drugs, medicines, diagnostic kits or equipment specified in List 3.  (B) Bulk drugs used in the manufacture of drugs or medicines at (A)  <b><i>[Exemptions under List-3 is being rationalized]</i></b>
62.	167	(A) Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4. (B) Bulk drugs used in the manufacture of drugs or medicines at (A). <i>[Exemptions under List-4 is being rationalized in the manner as detailed in the Note at S. No. 63 above; Entry at S. No. 167 (C) has been omitted as a similar exemption is available under S. No. 607 (b) of Notification No. 50/2017 – Customs].</i>



63.	404	Goods required in connection with Petroleum operations.  [Rationalization of the exemption provided for goods used in petroleum operations as specified in List 33 under S. No. 404, and simplification of the associated condition no. 48 for availing such exemption and disposal of such goods]
64.	513	Parts or components for use in manufacture of populated printed circuit board of various telecom and electronics related products, and its sub-parts.  [Exemption to continue for Digital Video Recorder (DVR)/Network Video Recorder(NVR) falling under tariff item 8521 90 90; CCTV Camera/IP Camera falling under tariff item 8525 20 80; Reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00]

**C. Customs duty exemptions which have been granted through certain other stand-alone notifications, have also been reviewed:**

S. No.	Notification No.	Amendment
<b>I. The following notifications have been modified in the manner as detailed below:</b>		
1.	39/1996- Customsdated 23.07.1996	This notification prescribes concessional rate of customs duty on items relating to Defence and internal security forces. Upon review of exemption, entries under S. Nos. 14, 15, 17, 18, 19, 24, 29, 30, 31, 31A, 31B, 32, 33, 35, 36, 38, 39, 40, 41, 42, 43 have been omitted.  <i>[Sunset date of 31.03.2023 has been prescribed for the remaining entries as per Section 25(4A) of the Customs Act, 1962]</i>
2.	25/1999- Customsdated 28.02.1999	This notification prescribes concessional rate of customs duty on items relating to import of raw materials and parts for use in manufacture of electronic items.  Upon review of exemption, it has been pruned to remove redundant exemption entries and exemptions related to obsolete items and accordingly, more than 125 entries have been omitted.  [Sunset date of 31.03.2024 been applied for the remaining entries]





3.	25/2002-Customs dated 01.03.2002	This notification prescribes concessional rate of customs duty on import of items relating to capital goods used in manufacture of electronic items.  [Sunset date of 31.03.2024 been applied for the all entries]
4.	27/2011-Customs dated 01.03.2011	This notification prescribes concessional rate of customs duty on export of goods. Upon review of the exemption, the entries under S. Nos. 20B, 63 and 64 have been omitted as these entries have become obsolete.
5.	37/2017-Customs dated 30.06.2017	This notification prescribes concessional rate of customs duty on import of items relating to internal security agencies. Upon review of exemption entries, the entries under S. Nos. 6 and 7 have been omitted as their validity has expired.
<b>II. The following obsolete/expired notifications have been rescinded as detailed below:</b>		
<b>S. No.</b>	<b>Notification No.</b>	<b>Description</b>
1.	190/1978-Customs dated 22.09.1978	These notification provides for additional duty of customs on import of transformer oil equivalent to such portion of the excise duty leviable on the raw material commonly known as transformer oil base stock or transformer oil feedstock.
2.	191/1978-Customs dated 22.09.1978	
3.	10/1995-Customs dated 7.3.1995	This notification prescribes concessional rate of customs duty on import inputs imported for manufacturing of Iron & Steel intermediates.
4.	26/1999-Customs dated 28.2.1999	This notification prescribes concessional rate of basic customs duty on import of kerosene imported by a manufacturer of linear alkyl benzene for extracting N-Paraffin.
5.	27/2004-Customs dated 23.01.2004	This notification prescribes concessional rate of customs duty on import of specified goods imported for use in manufacture of certain chemicals.
6.	14/2006-Customs dated 01.03.2006	This notification prescribes concessional rate of customs duty on import of specified varieties of woven fabrics falling under Chapters 52, 54, 55 and 58.  The entries of this notification have been merged in notification No. 82/2017-Customs.



7.	48/2006- Customs dated 26.05.2006	This notification prescribes concessional rate of customs duty on import of woven fabrics of carded/combed wool or fine animal hair.  The entries of this notification have been merged in notification No. 82/2017-Customs.
8.	90/2007- Customs dated 26.07.2007	This notification prescribes concessional rate of additional duty of customs on import of items related to Electronics and Information Technology goods.
9.	08/2011- Customs dated 14.02.2011	This notification prescribes exemption from the whole of the additional duty of customs, leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, on jute products imported from Bangladesh or Nepal.  The notification has been rescinded as post introduction of GST, the jute products attract integrated tax on imports.
10.	24/2011- Customs dated 1.03.2011	This notification exempts Basic Customs Duty on copper concentrate as is equivalent to the duty of customs leviable on the value of Gold and silver contained in such copper concentrate.
11.	49/2013- Customs dated 29.11.2013	This notification prescribed concessional rate of customs duty on import of Anti-Tuberculosis Drugs, Diagnostics and Equipment and had lapsed on 1st April, 2016.
12.	23/2014- Customs dated 11.07.2014	This notification prescribed concessional rate of customs duty on import of Drugs & equipment imported for National AIDS Control Programme and had lapsed on 1st April, 2015.
13.	37/2015- Customs dated 10.06.2015	This notification prescribed concessional rate of customs duty on import of Anti-Retroviral Drugs (ARV Drugs) and had lapsed on 1st April, 2016.
14.	11/2016- Customs dated 01.03.2016	This notification prescribes concessional rate of customs duty on import of software recorded media.
15.	20/2020- Customs dated 9.04.2020	This notification prescribes concessional rate of customs duty on import of Face Masks, Surgical Masks, Ventilators, COVID-19 Testing Kits, etc. and had lapsed on 30th September, 2020.
16.	40/2020- Customs dated 28.10.2020	This notification prescribes concessional rate of customs duty on import of Potatoes under Tariff Rate Quota (TRQ) and had lapsed on 31st January, 2021.



**D. Inclusion of End-date as per Section 25(4A) of the Customs Act, 1962, in certain stand-alone notifications:**

S. No.	Notification No./ Entry of the notification No.	Amendment
1.	146/94-Customs dated 13.07.1994	This notification prescribes concessional rate of customs duty on specified sports goods, equipment and requisites imported by National Sports Federation. <b><i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i></b>
2.	147/94-Customs dated 13.07.1994	This notification prescribes concessional rate of customs duty on exemption to Fire arms and ammunition for renowned shot <b><i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i></b>
3.	50/96-Customs dated 23.07.1996	This notification prescribes concessional rate of customs duty on equipment, instrument, raw materials, components, pilot plants, computer software for R&D project. <b><i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i></b>
4.	30/2004-Customs dated 28.01.2004	This notification prescribes concessional rate of customs duty on import of second hand computers as donation. <b><i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i></b>
5.	81/2005-Customs dated 08.09.2005	This notification prescribes concessional rate of customs duty on machinery/components for initial setting up of power generation project <b><i>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</i></b>



6.	5/2017-Customs dated 02.02.2017	This notification prescribes concessional rate of customs duty on machinery, equipment, apparatus, components and appliances for initial setting up of fuel cell based system for generation of power  <b>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</b>
7.	16/2017-Customs dated 20.04.2017	This notification prescribes concessional rate of customs duty on specified drugs and medicines supplied free of cost to patients  <b>[All the entries in the notification, unless varied or rescinded, will have validity up to 31.03.2023.]</b>
8.	Serial No. 2 of 32/2017-Customs dated 30.06.2017	This notification prescribes concessional rate of customs duty on art work created abroad by Indian artist and sculptures, antique books more than 100-year-old.  [The entry, unless varied or rescinded, will have validity up to 31.03.2023.]

### III. PROPOSALS INVOLVING CHANGES IN EFFECTIVE BASIC CUSTOMS DUTY RATES IN RESPECT OF PHASED MANUFACTURING PROGRAM [PMP] WITH RESPECT TO SPECIFIC ELECTRONIC GOODS

S. No.	Chapter, heading, sub-heading, or tariff item	Commodity	From	T o			
				2022-23	2023-24	2024-25	2025-26
<b>PMP for Wrist Wearable Devices (Smart watches)</b>							
Following parts for manufacture of wearable devices falling under tariff item 8517 62 90 of the Customs Tariff. Further, IGCR conditions shall apply.							
1.	8517 79 10	Printed Circuit Board Assembly (PCBA)	NIL	NIL	10%	15%	15%
2.	8544	Charging Cable	10%	NIL	5%	10%	15%



3.	39, 73, 85	Specified parts of wearable devices	As per CTH	NIL	5%	10%	15%
4.	8507 60 00/ 8507 80 00	Battery	15%	NIL	5%	10%	15%
5.	8517 79 90	Display Assembly	NIL	NIL	NIL	5%	10%
6.	8501	Vibrator Motor	10%	10%	10%	10%	10%
7.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	As per CTH	NIL	NIL	NIL	NIL
8.	8517 62 90	Wrist Wearable Devices (Commonly known as Smart Watches)	20%	20%	20%	20%	20%
<b>PMP for Hearable Devices</b>							
Following parts for manufacture of hearable devices falling under sub-headings 8518 21, 8518 22, 8518 29 or 8518 30 of the Customs Tariff. Further, IGCR conditions shall apply.							
1.	8518 90 00	PCBA for Hearable Device	10%	NIL	10%	15%	15%
2.	8544	USB Cable	10%	15%	15%	15%	15%
3.	73, 74, 85	Specified parts of hearable devices	As per CTH	NIL	5%	10%	15%
4.	8507 60 00/ 8507 80 00	Battery	15%	NIL	5%	10%	15%
5.	8518 90 00	Speaker Assembly (Pre-assembled speaker driver with protective mesh, but not including PCBA or battery)	10%	NIL	NIL	5%	10%



6.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1, 3, 4, and 5 above	As per CTH	NIL	NIL	NIL	NIL
7.	8518 21, 8518 22, 8518 29, 8518 30	Hearable Devices	15%	20%	20%	20%	20%
<b>PMP for Smart Meters</b>							
Following parts for manufacture of smart meters falling under tariff item 9028 30 10 of the Customs Tariff. Further, IGCR conditions shall apply.							
1.	9028 90 10	Assembled / Populated PCB for Smart Meters	7.5%	20%	20%	20%	20%
2.	8517 69 90	Communication Module	10%	NIL	NIL	5%	10%
3.	8536 49 00	Relay	10%	5%	10%	10%	15%
4.	8517 71 00	Antenna	NIL	NIL	NIL	5%	10%
5.	8524 11 00/ 8524 91 00	LCD & Backlight for LCD	15%	NIL	5%	10%	10%
6.	8506 50 00	Battery	10%	NIL	5%	10%	10%
7.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	As per CTH	NIL	NIL	NIL	NIL
8.	9028 30 10	Smart Meters	15%	25%	25%	25%	25%

**IV. OTHER PROPOSALS INVOLVING CHANGES IN BASIC CUSTOMS DUTY RATES/ HEALTH CESS IN RESPECTIVE NOTIFICATIONS [with effect from 2.2.2022, unless specified otherwise]**

S. No.	Chapter, heading, sub-heading, or tariff item	Commodity	From	To
<b>Agricultural Products and By Products</b>				
1.	0306	Live Black tiger shrimp ( <i>Penaeus monodon</i> )	30%	10%
2.	0306 19 00	Frozen Krill	30%	15%
3.	1518	Algal Oil for manufacturing of aquatic feed	30%	15%
<b>Fuels, Chemicals and Plastics</b>				
4.	2710 19	Fuel oil	5%	2.5%
5.	2710 19	Straight run fuel oil	5%	2.5%
6.	2710 19	Low sulphur wax residue	5%	2.5%
7.	2710 19	Vacuum residue, Slurry	5%	2.5%
8.	2710 19	Vacuum gasoil	5%	2.5%
9.	2837 11 00	Sodium cyanide	7.5%	10%
<b>Paper</b>				
10.	4707	Recovered (waste and scrap) paper or paperboard for use in manufacturing of paper, paperboard or newsprint	NIL	2.5%
<b>Gems and Jewellery Sector</b>				
11.	7102 21 7102 31 00	Simply Sawn Natural Diamonds imported under Kimberley Process Certification Scheme (KPCS)	Applicable Rate	NIL
12.	71	Cut and Polished Diamonds	7.5%	5%
13.	71 (except 7104 99 00)	Cut and Polished Natural Gemstones	7.5%	5%
<b>Metals</b>				
14.	7204	Iron and steel scrap, including stainless steel scrap [Exemption hitherto available till 31.3.2022 is being extended up to 31.03.2023]	NIL [upto 31.3.2022]	NIL [upto 31.3.2023]
<b>Electrical and Electronics Sector</b>				



15.	3920 99 99, 9002 11 00	Camera lens for use in manufacture of Camera Module for Cellular Mobile Phone	10%/15%	2.5%
16.	Specific CTH	Specified parts for use in manufacture of transformers of chargers/adapters	10%/15%	5%
17.	74 or 76	Copper/Aluminium based Copper clad laminate for use in manufacture of PCB/MCPCB	5%/7.5%	NIL
18.	90	Following items used in manufacture of X-ray items: X-Ray grid Multi Leaf Collimator/ Iris Static User Interface	5%	10%
19.	90	X-Ray Machines	7.5%	10%
<b>Medical devices</b>				
20.	9018 32 10	Surgical needles imported for manufacture of Surgical sutures	Health Cess @ 5%	Health Cess @ Nil
<b>Toys</b>				
21.	9503	Parts of electronic toys for manufacture of electronic toys	15%	25%
<b>Capital Goods</b>				
22.	7325 10 00	S. G. Ingot Castings used in manufacturing of Plastic Processing Machinery	10%	7.5%
23.	8483 40 00, 8477 90 00	Ball Screw and Linear Motion Guide used in manufacturing of Plastic Processing Machinery	7.5%	5%
24.	84	Bushing (made up of platinum and rhodium alloy, imported in exchange of worn-out bushing exported for refurbishment)	10%	7.5%
25.	8419	Coffee roasting, brewing or vending machineries for use in the manufacturing or processing of coffee	10%	7.5%

#### **V. DUTY CONCESSIONS ON SPECIFIED ITEMS WHEN IMPORTED BY BONAFIDE EXPORTERS:**

1. A scheme for duty-free imports for the purpose of use in goods meant for export, based





on end-use monitoring is being introduced for bonafide exporters subject to the requirement of exporting value added products manufactured using inputs imported under these exemptions, within a period of six months. Importer shall be required to follow the procedure under the Import of Goods at Concessional Rate (IGCR) Rules, 2017.

2. The following changes are being made to operationalize the scheme as detailed under:
- Conditions required for availing exemptions *vide* S. No. 257 are being amended.
  - S. No. 257A is being inserted to provide for conditional exemptions for import of specified items like decorative papers, motifs, back of photo frames, etc. to be used in manufacture of *handicraft products* meant for exports.
  - S. No. 257B is being inserted to provide for conditional exemptions for import of specified items like fasteners, inlay cards, lining and inter-lining materials, wet blue chrome tanned leather, etc. to be used in manufacture of *textile or leather garments* meant for exports.
  - S. No. 257C is being inserted to provide for conditional exemptions for import of specified items like buckles, buttons, locks etc. to be used in manufacture of *leather or synthetic footweares, or other leather products* meant for exports.
  - S. No. 288, having been subsumed under new S. No. 257B, is being omitted.

**VI. REVIEW OF LEVY OF SOCIAL WELFARE SURCHARGE [SWS] ON VARIOUS ITEMS BY AMENDING NOTIFICATION NO. 11/2018- CUSTOMS DATED 02.02.2018**

<b>S. No.</b>	<b>Amendment</b>
1.	All goods falling under tariff items 0802 91 00, 0802 92 00 and 0802 99 00 have been exempted from SWS.
2.	All goods falling under sub-headings 1509 90 and 1510 90 have been exempted from SWS.
3.	All goods falling under tariff items 2515 12 90, 2516 11 00, 2516 12 00 have been exempted from SWS.
4.	All goods falling under the sub-headings 5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, and 5211 49 have been exempted from SWS.
5.	All goods falling under the sub-heading 5407 61 have been exempted from SWS.
7.	All goods falling under tariff items 5516 22 00 and 5516 23 00 have been exempted from SWS.
8.	All goods falling under tariff item 5802 30 00 have been exempted from SWS.



9.	The current SWS exemption has been withdrawn for all goods falling under tariff item 6001 92 00.
10.	The current SWS exemption has been withdrawn for all the goods falling under tariff item 6101 20 00; goods falling under sub-heading 6101 30; goods falling under tariff items 6102 10 00 & 6102 20 00; goods falling under sub-heading 6102 30; goods falling under sub-heading 6104 19 (except of wool or fine animal hair or cotton); and goods falling under tariff items 6104 62 00 , 6104 63 00.
11.	SWS exemption has been withdrawn for all the goods falling under sub-headings 6201 30, 6201 40, 6202 30, 6202 40; falling under tariff items 6204 11 00, 6204 13 00; goods falling under sub-heading 6204 19, 6204 31; goods falling under tariff items 6204 32 00 & 6204 33 00; and goods falling under sub-headings 6204 39 & 6204 69.
12.	In the heading 6203, the exemption from SWS has been narrowed down to all the goods falling under tariff items 6203 22 00, 6203 23 00; goods falling under sub-heading 6203 29; goods falling under tariff item 6203 41 00; and goods falling under sub-heading 6203 42.
13.	SWS exemption has been withdrawn for all the goods falling under Sl. No. 3 [Men's or boy's overcoats, car coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103, of wool or fine animal hair, falling under tariff item 6101 90 90] and Sl. No.4 [Upholstery fabrics falling under the following headings or sub-headings - 5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, 5211 49, 5407 61, 5516 22 00, 5516 23 00, 5802 30 00] of the notification No. 11/2018 – Customs dated 02.02.2018.

#### VII. OTHER MISCELLANEOUS CHANGES IN VARIOUS NOTIFICATIONS PROVIDING CONCESSION ON IMPORTS:

S. No.	Notification No.	Amendment
1.	Notification 148/94- Customs dated 13.07.1994	The notification prescribes exemption from customs duty on imports of specified free gifts, donations, relief and rehabilitation material imported by Charitable organizations, Red Cross Society, CARE and Government of India. This notification has been amended to provide exemption from Health Cess, Agriculture Infrastructure and Development Cess (AIDC) and Road and Infrastructure Cess (RIC) for goods imported under this notification.



2.	Notification No.38/96- Customs dated 23.07.1996	The notification grants customs duty exemption on trans- shipment of goods either imported from foreign country for export to Bhutan/Nepal, all goods imported from Bhutan/Nepal for export to other countries and certain other specified goods. This notification has been amended to provide exemption from Health Cess, Agriculture Infrastructure and Development Cess (AIDC) and Road and Infrastructure Cess (RIC) for goods imported under this notification.
3.	Notification No. 104/10- Customs dated 01.10.2010	The notification prescribes exemption from customs duty on specified goods imported from Nepal. This notification has been amended to provide exemption from Agriculture Infrastructure and Development Cess (AIDC) for goods imported under this notification.
4.	Notification No. 60/2011- Customs dated 14.07.2011	The notification prescribes exemption from customs duty on imports of specified goods locally produced in border districts of Bangladesh. This notification has been amended to provide exemption from Agriculture Infrastructure and Development Cess (AIDC) for goods imported under this notification.
5.	Notification No. 40/2017- Customs dated 30.06.2017	The notification prescribes exemption from customs duty on imports of the specified goods from Bhutan, Bangladesh and China. This notification has been amended to provide exemption from Health Cess, Agriculture Infrastructure and Development Cess (AIDC) and Road and Infrastructure Cess (RIC)for goods imported under this notification.
6.	Notification No. 50/2017 – Customs dated 30.06.2017	Treatment of rare diseases: A new entry at S. No. 167A is being introduced to exempt drugs or medicines, falling under Chapter 30 or Heading 9804 of the First Schedule to the Customs Tariff Act, 1975, which are used for the treatment of rare diseases, when imported by 8 Centre of Excellence (CoE) listed in the List 2 (inserted) or any other person/institution on their recommendation. This is in tune with the National Policy for Rare Diseases, 2021.

**VIII. OTHER CHANGES (INCLUDING CERTAIN CLARIFICATIONS/ TECHNICAL CHANGES BY AMENDING NOTIFICATION NO. 50/2017-CUSTOMS DATED 30.06.2017:**

S. No.	S.No. of Notification No. 50/2017	Description
1.	6	The condition of Specific Pathogen Free (SPF) for Live <i>L. Vannamei</i> Shrimp has been removed from the notification No. 50/2017 – Customs, as the same is being regulated by the Department of Fisheries.



2.	525, 526A and 531A	Certain clarificatory amendments have been made to entry no. 525, 526A and 531A of notification No. 50/2017 dated 30.06.2017, in order to bring clarity about the scope of exemptions in relation to imports of completely knocked down/semi knocked down forms (CKD/SKD) of electric vehicles (EV) (including commercial, passenger and two-wheeled electric vehicles). These amendments clarify that for an EV kit to be eligible for the duty benefits available to a CKD form of an EV, each individual component in the kit need not be in a dis-assembled form. Further, it has been clarified that even if some components are missing in the EV kit, the benefit of concessional rate of duty available to CKD/SKD kits would still be available provided that the kit as presented has the essential character of an EV.
3.	531A	This entry provides for concessional rate of Customs duty on imports of two-wheeled electrical vehicles. The words 'electric compressor' and 'contactor' have been deleted from this entry as these parts are not used in two-wheelers.

#### **IX. ANTI-DUMPING DUTY (ADD) / COUNTERVAILING DUTY (CVD) / SAFEGUARD MEASURES**

1.	<p>Anti-Dumping duty is being permanently revoked, on imports of the following-</p> <ul style="list-style-type: none"> <li>a) Straight Length Bars and Rods of alloy-steel, originating in or exported from People's Republic of China, imposed <i>vide</i> notification No. 54/2018-Cus (ADD) dated 18.10.2018;</li> <li>b) High Speed Steel of Non-Cobalt Grade, originating in or exported from Brazil, People's Republic of China and Germany, imposed <i>vide</i> notification No. 38/2019-Cus (ADD) dated 25.09.2019;</li> <li>c) Flat rolled product of steel, plated or coated with alloy of Aluminum or Zinc, originating in or exported from People's Republic of China, Vietnam and Korea RP, imposed <i>vide</i> notification No. 16/2020-Cus (ADD) dated 23.06.2020.</li> </ul>
2.	Countervailing duty is being permanently revoked on imports of Certain Hot Rolled and Cold Rolled Stainless Steel Flat Products, originating in or exported from People's Republic of China, imposed <i>vide</i> notification No. 1/2017-Cus (CVD) dated 07.09.2017.



**X. CHANGES IN EXPORT DUTY RATES IN NOTIFICATION NO. 27/2011 - CUSTOMS [with effect from 02.02.2022]:**

S. No.	Chapter	Commodity	From	To
<b>Leather</b>				
1.	41	Raw hides and skins of buffalo	40%	30%

**XI. CHANGES IN RULES UNDER THE CUSTOMS ACT, 1962**

S. No.	Amendment(s)
1.	<p><b>Trade Facilitation- Amendment to IGCR rules, 2017</b></p> <p>Customs (Import of goods at concessional rate of duty) Rules, 2017 are being amended to provide the following facilities:</p> <ol style="list-style-type: none"> <li>a) To introduce end to end automation in the entire process. Requirement of submitting all the necessary details electronically, through a common portal, is being brought out in the Rules itself.</li> <li>b) Standardizing and notifying the various forms in which details are to be submitted electronically.</li> <li>c) Leveraging the advantage of such submissions electronically, the need for any transaction based permissions and intimations are all being done away with.</li> <li>d) Consequently, the procedure to claim the notification benefit is being simplified and automated.</li> <li>e) For effective monitoring of the use of goods for the intended purposes, a Monthly Statement is being proposed which is to be submitted by the importer on the Common Portal.</li> <li>f) An option for voluntary payment of the necessary duties and interest, through the Common Portal is being provided to the importer.</li> </ol>

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