Office of the Commissioner of Customs
Custom House, Cochin – 9
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Public Notice No. 23/ 2007

Attention of the trade and public is invited to the following instructions of the C.B.E.C, enclosed herewith, for information:

Sl. No.	Instruction No. and origin	Subject
1.	Notification No. 84/2007 – Cus dated 06.07.2007 of CBEC	Amends Notification Nos.5/94-Cus dated 18.01.1994, 94/96-Cus. 16.12.1996, 56/2000-Cus dated .05.05.2000, 57/2000-Cus dated 08.05.2000, 52/2003-Cus dated 31.03.2003
2.	Notification No. 85/2007 – Cus dated 10.07.2007 of CBEC	Seeks to amend 39/96-Customs
3.	Notification No. 86/2007 – Cus dated 10.07.2007 of CBEC	Seeks to impose final anti dumping duty on partially oriented yarn imported from Thailand, Indonesia, Malaysiaand Chinese Taipei
4.	Notification No. 87/2007 – Cus dated 23.07.2007 of CBEC	reducing the duty rates on palm group of oils and sunflower oil (by 10 percentage points) and soyabean oil (by 5 percentage points)
5.	Notification No. 88/2007 – Cus dated 24.07.2007 of CBEC	Anti-dumping on import of bias tyres, tubes and flaps
6.	Notification No. 89/2007 – Cus dated 23.07.2007 of CBEC	Review in the matter of continuation of anti-dumping on imports of Hexamine
7.	Notification No. 90/2007 – Cus dated 26.07.2007 of CBEC	Exempts the Specified goods
8.	Notification No. 68/2007 – Cus (NT) dated 16.07.2007 of CBEC	Determines the rates of drawback as specified in the Schedule
9.	Notification No. 69/2007 – Cus (NT) dated 18.07.2007 of CBEC	Amendments in the notification No.36/2001-Cus (N.T.), dated, the 3rd August 2001.
10.	Circular No. 25/2007-Cus vide F. No. 609/10/2007-DBK dtd. 16.07.2007 of CBEC	All Industry Rates of Duty Drawback, 2007-08

[Issued in F.No.C1/04/2007-TU]

(D.D. INGTY)
COMMISSIONER

Cochin, dated the 30th July, 2007
Annexure : As above

// Attested //

(George Joseph)
Appraiser (Tariff Unit)

Copy to:

1. The Chief Commissioner's Office, Bangalore

2. Commissioner's file/ Addl. Commissioner / Jt. Commissioners / All D.Cs & A.Cs / Development Commissioner (CSEZ) / All Appraisers / All Sections / Guard File & As per mailing list.

GOVERNMENT OF INDIA
MINISTRTY OF FINANCE
(DEPARTMENT OF REVENUE)
New Delhi, the 6th July, 2007

NOTIFICATION No. 84 /2007-CUSTOMS

G.S.R (E) – In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Serial Number	Notification number and Date	Amendments
(1)	(2)	(3)
1.	5/1994-Customs, dated the 18th January, 1994, G.S.R.28 (E), dated the 18th January, 1994.	In the said notification,- (1) in the opening paragraph, the words " or a unit working in a free trade zone" shall be omitted; (2) after the opening paragraph, the following proviso shall be inserted, namely:- "Provided that no such exemption shall be applicable to such goods which- (a) after importation in the hundred per cent. export oriented unit are cleared as such in the Domestic Tariff Area; (b) are used for the purpose of manufacture or processing of finished goods (including rejects, waste, scrap, remnant and by products) in the hundred per cent. export oriented unit and such finished goods (including rejects, waste, scrap, remnant and by products) are cleared in the Domestic Tariff Area."; (3) after the proviso as so inserted, the following *Explanation* shall be inserted, namely:- " Explanation- For the purpose of this notification,- (i) "hundred per cent. export oriented unit" has the same meaning as assigned to "hundred percent. export oriented undertaking" in clause (ii) to the Explanation of sub-section (1) of section 3 of the Central Excise Act, 1944 (1 of 1944); (ii) "Domestic Tariff Area" means India except Special Economic Zone and hundred per cent. export oriented undertakings.".
2.	94/96-Customs dated the 16th December, 1996, G.S.R 569 (E), dated the 16th December, 1996	In the said notification,- (1) in the first proviso after the Table, after clause (c), the following clause shall be inserted, namely:- "(d) in the case of the goods falling under Serial numbers 1, 2A and 3 of the Table and where the value of exported goods was counted towards fulfillment of export obligation, the amount of customs duties leviable on the duty free inputs obtained from Nominated Agencies but for the exemption availed under the Ministry of Finance (Department of Revenue) notification No. 56/2000-Customs dated the 5th May, 2000 [vide G.S.R. 399 (E), dated the 5th May, 2000] and notification No. 57/2000-Customs dated the 8th May, 2000 [vide G.S.R. 413 (E), dated the 8th May, 2000] shall also be paid in addition to amount of duty specified in column (3) of the Table:" (2) in the *Explanation,* after clause (b), the following clause shall be inserted, namely:- "(c) "Nominated agencies" means the Metals and Minerals Trading Corporation limited (MMTC), the Handicraft and Handloom Corporation (HHEC), the State Trading Corporation (STC), the Project and Equipment Corporation of India Ltd. (PEC) and any other agency authorised by Reserve Bank of India (RBI).".
3.	56/2000-Customs dated the 5th May, 2000, G.S.R. 399 (E), dated the 5th May, 2000	In the said notification,- (1) in the opening paragraph, for the words and figures 'paragraph 4.4.8', the words, letter and figures 'Paragraph 4A.8' shall be substituted; (2) in the *Explanation,* for clause (d), the following clause shall be substituted, namely:- "(d) "Status holder" means the importer recognized as Export House (EH), Star Export House (SEH), Trading House (TH), Star Trading House (STH) and Premier Trading House (PTH) in terms of Paragraph 3.5.2 of the Foreign Trade Policy.".
4.	57/2000-Customs dated the 8th May, 2000, G.S.R. 413 (E), dated the 8th May,	In the said notification,- (1) in the clause (a) to opening paragraph, for the words and figures "paragraph 4.4.9", the words, letter and figures "Paragraph 4A.15" shall be substituted;

	2000	(2) in the clause (b) to opening paragraph, for the words and figures "Paragraph 4.4.10", the words, letter and figures "Paragraph 4A.9" shall be substituted.
5.	52/2003-Customs dated the 31st March,2003, G.S.R. 274 (E), dated the 31st March, 2003	In the said notification,- (1) in the condition (3) of opening paragraph, in sub-condition (d), in clause (I), for sub-clause (ii), the following sub-clause shall be substituted, namely:- "(ii) in the case of goods other than capital goods, such goods as are not proved to the satisfaction of the said officer to have been used in connection with the production or packaging of goods in accordance with SION for export out of India or cleared for home consumption within a period of three years from the date of import or procurement thereof or within such extended period as the said officer may, on being satisfied that there is sufficient cause for not using them as above within the said period, allow: Provided that- (a) where no SION have been notified, the generation of waste, scrap and remnants upto 2% of the import quantity shall be allowed; (b) where additional items other than those given in the SION are required as input or where the unit considers the existing SION as inadequate or where generation of waste, scrap and remnants is beyond 2% of the import quantity, use of such goods shall be allowed on the basis of self-declared norms till such norms are fixed on *ad hoc* basis by the jurisdictional Development Commissioner within a period of three months from the date of self declared norms and the unit undertakes to adjust the self-declared/ *ad hoc* norms in accordance with norms as finally fixed by the Board of Approval within a six months of fixation of *ad hoc* norms;"; (2) in the paragraph 3, for the words "appropriate duty", the words "applicable duty" shall be substituted; (3) in the ANNEXURE-I, after Serial number 15 and the entries relating thereto, the following Serial number and entries shall be inserted, namely:- "15A. Goods re-imported within 60 days of close of exhibition for which these goods were exported." ; (4) in the *Explanation* occurring after paragraph 13,- (a) for serial number (xi) and the entry relating thereto, the following serial number and entry shall be substituted, namely:- "(xi) "Status holder" means importer recognized as Export House (EH), Star Export House (SEH), Trading House (TH), Star Trading House (STH) and Premier Trading House (PTH) in terms of Paragraph 3.5.2 of the Foreign Trade Policy"; (b) after serial number (xii) and the entry relating thereto, the following serial number and entry shall be inserted, namely:- "(xiii) "SION" means Standard Input Output Norms notified by Director General of Foreign Trade in Handbook of Procedures, Vol. 2, 2004-09/approved by Board of Approval.".

(F.No: DGEP/FTP/69/2007-EOU & G & J)

(Aseem Kumar)
Under Secretary to the Government of India

Note:-

1. The principal notification No. 5/1994-Customs, dated the 18th January, 1994 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R. 28 (E), dated the 18th January, 1994;
2. The principal notification No. 94/96-Cus dated the 16th December, 1996 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R. No. 569 (E), dated the 16th December, 1996 and was last amended by notification No. 44/2006-Customs, dated the 17th May, 2006 published vide G.S.R. 291 (E), dated the 17th May, 2006;
3. The principal notification No. 56/2000-Customs, dated the 5th May, 2000 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 399 (E), dated the 5th May, 2000 and last amended by notification No. 87/2004-Cus, dated the 6th September, 2004 published vide G.S.R. 566 (E), dated the 6th September, 2004;
4. The principal notification No. 57/2000-Customs, dated the 8th May, 2000 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 413 (E), dated the 8th May, 2000 and last amended by notification No. 87/2004-Cus dated the 6th September, 2004 published vide G.S.R. 566 (E), dated the 6th September, 2004;
5. The principal notification No. 52/2003-Customs, dated the 31st March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 274 (E), dated the 31st March, 2003 and last amended by notification No. 76/2007-Cus, dated the 6th June, 2007 published vide G.S.R. 417 (E), dated the 6th June, 2007.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
New Delhi, the 10th July, 2007

NOTIFICATION No.85/2007-CUSTOMS

G.S.R**.** (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 39/96-Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, vide number G.S.R. 291(E), dated the 23rd July, 1996, namely:-

In the said notification, in the Table, after S.No.31 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"32.	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence	If,- (a) the said goods are imported by authorized works centres of the Long Range Surface to Air Missile (LR-SAM) Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and (b) the authorized works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office LR-SAM, to the effect that - i) the goods mentioned in the said list are required for the purposes of the LR-SAM; (ii) the import of the goods mentioned in the said list are authorized by the Ministry of Defence under LR-SAM programme and these goods shall be used only for the purpose of the LR-SAM programme. *Explanation*. – Nothing contained in this exemption shall have effect on or after the 31st day of May, 2011."

[F.No.354/139/2006-TRU]

(G. G. Pai)
Under Secretary to the Government of India

Note: - The principal notification No.39/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 291(E), dated the 23rd July, 1996 and was last amended vide notification No.34/2007-Customs, dated the 1st March, 2007 which was published vide number G.S.R. 131(E), dated the 1st March, 2007.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
New Delhi, dated the 10th July, 2007
NOTIFICATION No.86/2007-CUSTOMS

G.S.R. (E). – Whereas, the designated authority, vide its notification No. 15/9/2005-DGAD, published in Part I, Section I of the Gazette of India, Extraordinary, dated the 20th December, 2005, had initiated a review in the matter of continuation of anti-dumping duties on imports of partially oriented yarn (hereinafter referred to as the subject goods), falling under heading 5402 of the First Schedule to the Customs Tariff Act 1975, (51 of 1975), originating in, or exported from, Thailand, Indonesia, Malaysia and Chinese Taipei (hereinafter referred to as the subject countries), imposed vide notification No. 15/2002-Customs, dated the 8th February, 2002, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, vide number G.S.R. 92(E), dated the 8th February, 2002;

And whereas, the Central Government has extended the anti-dumping duty on the subject goods, originating in, or exported from the subject countries up to and inclusive of the11th April, 2007 vide notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.22/2006-Customs, dated the 2nd March, 2006, number G.S.R.128 (E), dated the 2nd

March, 2006, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, dated the 2nd March, 2006;

And whereas, in the matter of review of anti-dumping on import of the subject goods, originating in, or exported from the subject countries, the designated authority vide its final findings No.15/9/2005-DGAD dated the 18th June, 2007, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 18th June, 2007, has come to the conclusion that –

(i) subject goods originating in or exported from the subject countries have been exported to India below their normal values;

(ii) the domestic industry has suffered material injury;

(iii) the injury has been caused to the domestic industry by dumped imports of the subject goods from the subject countries;

(iv) anti dumping duties are required to be imposed in respect of imports from the subject countries, as withdrawal thereof would lead to continuation of dumping and injury;

and has recommended continued imposition of definitive anti-dumping duty against the subject goods, originating in, or exported from the subject countries;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) read with rules 18 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, on the basis of the aforesaid findings of the designated authority, hereby imposes on the goods, the description of which is specified in column (3) of the Table below, falling under heading of the First Schedule to the said Customs Tariff Act as specified in the corresponding entry in column (2), the specification of which is specified in column (4) of the said Table, originating in the countries as specified in the corresponding entry in column (5), exported from the countries as specified in the corresponding entry in column (6), produced by the producers as specified in the corresponding entry in column (7), exported by the exporters as specified in the corresponding entry in column (8), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (9), in the currency as specified in the corresponding entry in column (11) and per unit of measurement as specified in the corresponding entry in column (10) of the said Table,-

Table.

Sl. No	Heading	Description of goods	Specification	Country of origin	Country of Export	Producer	Exporter	Amount unit of	Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	5402	Partially Oriented Yarn	Any	Chinese Taipei	Chinese Taipei	Any	Any	461.52	MT	US$
2	5402	Partially Oriented Yarn	Any	Chinese Taipei	Any other than Chinese Taipei	Any	Any	461.52	MT	US$
3	5402	Partially Oriented Yarn	Any	Any other than subject countri	Chinese Taipei	Any	Any	461.52	MT	US$

				es						
4	5402	Partially Oriented Yarn	Any	Thailand	Thailand	Any	Any	83.74	MT	US$
5	5402	Partially Oriented Yarn	Any	Thailand	Any other than Thailand	Any	Any	83.74	MT	US$
6	5402	Partially Oriented Yarn	Any	Any other than subject countries	Thailand	Any	Any	83.74	MT	US$
7	5402	Partially Oriented Yarn	Any	Indonesia	Indonesia	M/s PT Polysindo Eka Perkasa,	M/s PT Polysindo Eka Perkasa,	88.68	MT	US$
8	5402	Partially Oriented Yarn	Any	Indonesia	Indonesia	Any other than M/s PT Polysindo Eka Perkasa,	Any other than M/s PT Polysindo Eka Perkasa,	140.05	MT	US$
9	5402	Partially Oriented Yarn	Any	Indonesia	Any other than Indonesia	Any	Any	140.05	MT	US$
10	5402	Partially Oriented Yarn	Any	Any other than subject countries	Indonesia	Any	Any	140.05	MT	US$
11	5402	Partially Oriented Yarn	Any	Malaysia	Malaysia	M/s Hualon Corporation (M) Sdn BHD.	M/s Hualon Corporation (M) Sdn BHD.	74.13	MT	US$
12	5402	Partially Oriented Yarn	Any	Malaysia	Malaysia	Any other than M/s Hualon Corporation (M) Sdn	Any other than M/s Hualon Corporation (M) Sdn	185.03	MT	US$

						BHD.,	BHD.,			
13	5402	Partially Oriented Yarn	Any	Malaysia	Any other than Malaysia	Any	Any	185.03	MT	US$
14	5402	Partially Oriented Yarn	Any	Any other than subject countries	Malaysia	Any	Any	185.03	MT	US$

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette. The anti-dumping duty shall be paid in Indian currency.

Explanation. - For the purposes of this notification, rate of exchange applicable for the purposes of calculation of anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by sub-clause (i) of clause (a) of sub-section (3) of section 14 of the Customs Act, 1962 (52 of 1962) and the relevant date for determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[F.No.357/01/2001-TRU (Pt-I)]

(G. G. Pai)
Under Secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
New Delhi, the 23rd July, 2007

Notification No. 87/2007-Customs

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 which was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E), dated the 1st March, 2002, namely:-

In the said notification, in the Table,-

(i) after S.No.29 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"29A.	1507 10 00 or 1507 90 10	All goods	40%	-	-";

(ii) against S.No. 34, in column (3), against items (A), (B) and (C), for the entries in column (4), the entry "40%" shall respectively be substituted;

(iii) against S.No. 36A, for the entry in column (4), the entry "40%" shall be substituted;

(iv) against S.No. 36B, for the entry in column (4), the entry "50%" shall be substituted;

(v) against S.No. 434, for the entry in column (4), the entry "52.5%" shall be substituted.

[F.No. 354/106/2006-TRU]

(S.Bajaj)
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, vide number G.S.R.118(E), dated the 1st March, 2002 and was last amended by notification No. 73/2007-Customs, dated the 21st May, 2007 which was published in the Gazette of India, Extraordinary vide number G.S.R.365(E), dated the 21st May, 2007.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 24th July, 2007

NOTIFICATION No.88 /2007-CUSTOMS

G.S.R. (E).- Whereas, in the matter of import of bias tyres, tubes and flaps (hereinafter referred to as the subject goods), falling under tariff items 4011 20 90, 4013 10 20 and 4012 90 49 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), originating in, or exported from, People's Republic of China (China PR) and Thailand (hereinafter referred to as the subject countries), the designated authority in its preliminary findings vide notification No. 14/9/2005-DGAD dated the 31st July, 2006, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 31st July, 2006, had come to the conclusion that -

(a) the subject goods have been exported to India from the subject countries below its normal value;

(b) the domestic industry has suffered material injury;

(c) the injury has been caused by the dumped imports from the subject countries,

and had recommended imposition of provisional anti-dumping duty on all imports of the subject goods, originating in, or exported from, the subject countries;

And whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods, *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 106/2006-Customs, dated the 9th October, 2006, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, dated the 9th October, 2006 *vide* number G.S.R. 625(E);

And whereas, the designated authority in its final findings *vide* notification No. 14/9/2005-DGAD, dated the 29th June, 2007, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29th June, 2007, has come to the conclusion that-

(a) the subject goods have been exported to India from the subject countries below its normal value;

(b) the domestic industry has suffered material injury;

(c) the injury has been caused cumulatively by the dumped imports from the subject countries

and has recommended definitive anti-dumping duty on imports of the subject goods from the subject countries in order to remove the injury to the domestic industry;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 9A of the said Customs Tariff Act, read with sub-section (5) of the said section 9A and rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, on the basis of the aforesaid final findings of the designated authority, hereby imposes on the goods, the description of which is specified in column (3) of the Table below, falling against tariff items of the First Schedule to the said Customs Tariff Act as specified in the corresponding entry in column (2), the specification of which is specified in column (4) of the said Table, originating in the countries as specified in the corresponding entry in column (5) and produced by the producers as specified in the corresponding entry in column (7), when exported from the countries as specified in the corresponding entry in column (6), by the exporters as specified in the corresponding entry in column (8) and imported into India, an anti-dumping duty at a rate which is equivalent to the difference between the reference price as specified in the corresponding entry in column (9), in the currency as specified in the corresponding entry in column (11) and per unit of measurement as specified in the corresponding entry in column (10) of the said Table and the landed value of said imported goods in like currency per like unit of measurement;

Duty Table

Serial No	Tariff Item	Description of goods	Specification	Country of origin	Country of export	Producer	Exporter	Reference price	Unit of measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	40131020	Inner tubes of rubber for buses and lorries	Any	China PR	Any	Shandong Jinyu Tyre Co. Ltd	Any	10.06	Per piece	US$
2	40129049	Tyre flaps of rubber for buses and lorries	Any	China PR	Any	Shandong Jinyu Tyre Co. Ltd	Any	3.92	Per piece	US$
3	40112090	New/unused pneumatic non radial bias tyres of rubber, having nominal rim dia code above 16"	Any	China PR	Any	Shandong Jinyu Tyre Co. Ltd	Any	121.67	Per piece	US$
4	40131020	Inner tubes of rubber for buses and lorries	Any	China PR	Any	Any other than Shandong Jinyu Tyre	Any	10.06	Per piece	US$

						Co. Ltd				
5	40129049	Tyre flaps of rubber for buses and lorries	Any	China PR	Any	Any other than Shandong Jinyu Tyre Co. Ltd	Any	3.92	Per piece	US$
6	40112090	New/unused pneumatic non radial bias tyres of rubber, having nominal rim dia code above 16"	Any	China PR	Any	Any other than Shandong Jinyu Tyre Co. Ltd	Any	121.67	Per piece	US$
7	40131020	Inner tubes of rubber for buses and lorries	Any	Any excluding Thailand	China PR	Any	Any	10.06	Per piece	US$
8	40129049	Tyre flaps of rubber for buses and lorries	Any	Any excluding Thailand	China PR	Any	Any	3.92	Per piece	US$
9	40112090	New/unused pneumatic non radial bias tyres of rubber, having nominal rim dia code above 16"	Any	Any excluding Thailand	China PR	Any	Any	121.67	Per piece	US$
10	40131020	Inner tubes of rubber for buses and lorries	Any	Thailand	Any	Any	Any	10.06	Per piece	US$
11	40129049	Tyre flaps of rubber for buses and lorries	Any	Thailand	Any	Any	Any	3.92	Per piece	US$
12	40112090	New/unused pneumatic non radial bias tyres of rubber, having nominal rim dia code above 16"	Any	Thailand	Any	Any	Any	121.67	Per piece	US$
13	40131020	Inner tubes of rubber for buses and lorries	Any	Any excluding China PR	Thailand	Any	Any	10.06	Per piece	US$
14	40129049	Tyre flaps of rubber for buses and lorries	Any	Any excluding China PR	Thailand	Any	Any	3.92	Per piece	US$
15	40112090	New/unused pneumatic non radial bias tyres of rubber, having nominal rim dia code above 16"	Any	Any excluding China PR	Thailand	Any	Any	121.67	Per piece	US$

For imports made in a combination of tyres, tubes and flaps, the reference price shall be the sum of the reference price of the parts of the combination.

2. The anti-dumping duty imposed under this notification shall be levied with effect from the date of imposition of the provisional anti-dumping duty, i.e. the 9th October, 2006 and shall be paid in Indian currency.

Explanation. - For the purposes of this notification, -

(a) "landed value" means the assessable value as determined under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties levied under sections 3, 3A, 8B, 9 and 9A of the said Customs Tariff Act;

(b) "rate of exchange" applicable for the purposes of calculation of anti-dumping duty shall be the rate which is specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by sub-clause (i) of clause (a) of sub-section (3) of section 14 of the Customs Act, 1962 (52 of 1962) and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

(G.G. Pai)
Under Secretary to the Government of India
[F.No.354/107/2006-TRU(Pt.I)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
New Delhi, dated the 25th July, 2007

NOTIFICATION No.89/2007-CUSTOMS

G.S.R. (E). – Whereas, the designated authority, vide its notification No. 8/1/2001(SSR)-DGAD, published in Part I, Section I of the Gazette of India, Extraordinary, dated the 19th June, 2006, had initiated a review in the matter of continuation of anti-dumping on imports of Hexamine (hereinafter referred to as the subject goods) falling under tariff item 2921 29 10 of the First Schedule to the Customs Tariff Act 1975, (51 of 1975), originating in, or exported from, Russia and Saudi Arabia (hereinafter referred to as the subject countries), imposed vide notification No. 31/2002-Customs, dated the 27th March, 2002, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, dated the 27th March, 2002, vide G.S.R. No. 228 (E), dated the 27th March, 2002;

And whereas, the Central Government has extended the anti-dumping duty on the subject goods, originating in, or exported from, the subject countries upto and inclusive of the 27th June, 2007 vide notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 65/2006 -Customs dated the 27th June, 2006, G.S.R No. 384(E), dated the 27th June, 2006, published in Part II, Section 3, Sub-section (i) of the Gazette of India, Extraordinary, dated the 27th June, 2006;

And whereas, in the matter of review of anti-dumping on import of the subject goods, originating in, or exported from, the subject countries, the designated authority vide its final findings No. 8/1/2001(SSR)-DGAD dated the 14th June, 2007, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 14th June, 2007, as amended vide notification No.8/1/2001(SSR)-DGAD, dated the 29th June, 2007 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 2nd July, 2007, has come to the conclusion that-

a) subject goods originating in, or exported from, the subject countries have been exported to India below their normal value, resulting in dumping;

(b) the domestic industry has suffered material injury due to dumped imports;

(c) discontinuation of anti-dumping duties on the subject goods from the subject countries may result in continuance or intensification of injury to the domestic industry;

and has recommended continued imposition of definitive anti-dumping duty against the subject goods, originating in, or exported from, the subject countries in order to remove injury to the domestic industry;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) read with rules 18 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff item of the First Schedule to the said Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), and exported from the countries as specified in the corresponding entry in column (5), and produced by the producers as specified in the corresponding entry in column (6), and exported by the exporters as specified in the corresponding entry in column (7), and imported into India, an anti-dumping duty at a rate

which is equal to the amount as specified in the corresponding entry in column (8), in the currency as specified in the corresponding entry in column (10) and per unit of measurement as specified in the corresponding entry in column (9) of the said Table.

Table

S. No.	Tariff item	Description of goods	Country of Origin	Country of Export	Producer	Exporter	Amount (US$)	Unit of Measu-rement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	2921 29 10	Hexamine	Russia	Russia	Any	Any	201.70	MT	USD
2	2921 29 10	Hexamine	Russia	Any other than Russia	Any	Any	201.70	MT	USD
3	2921 29 10	Hexamine	Any other than subject countries	Russia	Any	Any	201.70	MT	USD
4	2921 29 10	Hexamine	Saudi Arabia	Saudi Arabia	Any	Any	145.29	MT	USD
5	2921 29 10	Hexamine	Saudi Arabia	Any other than Saudi Arabia	Any	Any	145.29	MT	USD
6	2921 29 10	Hexamine	Any other than subject countries	Saudi Arabia	Any	Any	145.29	MT	USD

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years (unless revoked, superseded or amended earlier) form the date of publication of this notification in the Official Gazette. The anti-dumping duty shall be paid in Indian currency.

Explanation. - For the purposes of this notification, rate of exchange applicable for the purposes of calculation of anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by sub-clause (i) of clause (a) of sub-section (3) of section 14 of the Customs Act, 1962 (52 of 1962) and the relevant date for determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

[F.No.354/94/2001-TRU (Pt-II)]

(G. G. Pai)
Under secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
New Delhi, the 26th July, 2007

Notification No.90 /2007-CUSTOMS

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (1) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, subject to the conditions specified in the corresponding entry in column (2) of the said Table:

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

Table

Description of goods	**Conditions**
(1)	**(2)**
(i) All goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, heading 6805, grinding wheels and the like, and parts thereof falling under heading 6804 but excluding any equipment or appliance used in an office; (ii)pollution control equipment; (iii) components, spares and accessories of the goods specified at (i) and (ii); (iv) moulds and dies; (v) refractories and refractory materials; (vi) tubes and pipes and fittings	If- (i) intended for manufacture of the following goods namely:- 6. All semiconductors; 7. Displays, including: (a) Liquid Crystal Devices (LCDs); (b) Organic Light Emitting Diodes(OLED); (c) Plasma Display Panels (PDP); (d) Any other emerging displays; 3. Storage devices; 4. Solar cells; 5. Photovoltaics; 6. Other advanced micro and nano technology products; 7. Assembly and test of all the above; (ii) importer has obtained necessary approval for the

thereof; and (vii) storage tank.	manufacture of the goods mentioned at (i) above, vide notification of the Government of India Department of Information Technology No. 3(1)/2007-IPHW (SIPS); and (iii) if the importer at the time of import- (a) furnishes a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Information Technology, Government of India, to the effect that the imported goods (in respect of description, quantity and technical specifications) are required for the manufacture of goods mentioned at (i) above; and (b) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall be used for the above purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the above purpose, an amount equal to the difference between the duty leviable on such quantity of the imported goods but for the exemption under this notification and that already paid at the time of importation.

[F.No. 341/3/2005-TRU]
(G.G.Pai)
Under Secretary to the Government of India

DATED THE 16TH JULY, 2007
25 ASADHA, 1929(SAKA)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
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Notification No. 68/2007 - CUSTOMS (N.T.)

G.S.R. (E). In exercise of the powers conferred by sub-section (2) and (3) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) and (2A) of section 37 of the Central Excise Act, 1944 (1 of 1944), and section 93A, and sub-section (2) and (3) of section 94 of the Finance Act, 1994 (32 of 1994) read with rules 3, 4 and 5 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 (hereinafter referred to as the said rules) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 81/2006-Customs (N.T.), dated the 13th July, 2006 [GSR 420(E), dated the 13th July, 2006] except as respects things done or omitted to be done before such supersession, the Central Government hereby determines the rates of drawback as specified in the Schedule annexed hereto (hereinafter referred to as the said Schedule) subject to the conditions specified hereunder, namely:-

Conditions:

(1) The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975(51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digit or modified six or eight or ten digits are in several cases not aligned with the descriptions of goods given in the said First Schedule to the Customs Tariff Act, 1975

(2) The General Rules for the Interpretation of the First Schedule to the said Customs Tariff Act, 1975 shall mutatis mutandis apply for classifying the export goods listed in the said Schedule.

(2A) Notwithstanding anything contained in the said Schedule, all artware and handicraft items shall be classified under the heading of artware/handicraft (of constituent material) as mentioned in the relevant chapters.

(3) The figures shown in columns 4 and 6 appearing below the "Drawback Rate" in the Schedule refer to the rate of drawback expressed as

a percentage of the free on board (f.o.b.) value or the rate per unit quantity of the export goods, as the case may be.

(4) The figures shown in columns 5 and 7 appearing below the "Drawback Cap" refer to the maximum amount of drawback that can be availed of per unit specified in column 3.

(5) The figures shown under drawback rate and drawback cap appearing below the column "Drawback when Cenvat facility has not been availed" refer to the total drawback (customs, central excise and service tax component put together) allowable and those appearing under the column "Drawback when Cenvat facility has been availed" refer to the drawback allowable under the customs component. The difference between the two columns refers to the central excise and service tax component of drawback. If the rate indicated is the same in both the columns, it shall mean that the same pertains to only customs component and is available irrespective of whether the exporter has availed of Cenvat or not.

(6) Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rules 11, 12 and 13 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.

(7) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is-

(a) manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962);

(b) manufactured or exported in discharge of export obligation against an Advance Licence or Advance Authorisation issued under the Duty Exemption Scheme of the relevant Export and Import Policy or the Foreign Trade Policy:

Provided that where exports are made against Advance Licences issued on or after the 1st April, 1997, in discharge of export obligations in terms of notification No. 31/97 - Customs, dated the 1st April, 1997, or against Duty Free Replenishment Certificate Licence issued in terms of notification No. 48/2000-Customs, dated the 25th April, 2000, or against Duty Free Replenishment Certificate Licence issued in terms of notification No. 46/2002-Customs, dated the 22nd April, 2002, or against Duty Free Replenishment Certificate Licence issued in terms of notification No. 90/2004-Customs, dated the 10th September, 2004, drawback at the rate equivalent to Central Excise allocation of rate of drawback specified in the said Schedule shall be admissible subject to the conditions specified therein;

(c) manufactured or exported by a unit licensed as hundred per cent. Export Oriented Unit in terms of the provisions of the relevant Export and Import Policy and the Foreign Trade Policy;

(d) manufactured or exported by any of the units situated in free trade zones or export processing zones or special economic zones;

(e) manufactured or exported by availing the rebate of duty paid on materials used in the manufacture or processing of such commodity or product in terms of rule 18 of the Central Excise Rules, 2002;

(f) manufactured or exported in terms of sub-rule (2) of rule 19 of the Central Excise Rules, 2002;

(g) manufactured or exported availing of the facility under the Duty Entitlement Pass Book Scheme as contained in paragraph 7.14, read with paragraph 7.17 of the Export and Import Policy 1997-2002 or manufactured or exported availing of the facility under the Duty Entitlement Pass Book Scheme as contained in paragraph 4.3 of the Export and Import Policy 2002-2007, notified under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), read with paragraph 4.37 of the Hand Book of Procedures (Volume 1) issued in pursuance of the provisions of paragraph 2.4 of the said policy or manufactured or exported availing of the facility under the Duty Entitlement Pass Book Scheme as contained in paragraph 4.3 of the Foreign Trade Policy 2004-2009, notified under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), read with paragraph 4.37 of the Hand Book of Procedures (Volume 1) issued in pursuance of the provisions of paragraph 2.4 of the said policy and that shall remain in force until the 31st March, 2009.

(8) Where the export product is not specifically covered by the description of goods in the said Schedule, the rate of drawback may be fixed, on an application by an individual manufacturer or exporter in accordance with the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995.

(9) The rates of drawback specified against the various tariff items in the said Schedule in specific terms or on ad valorem basis, unless otherwise specifically provided, are inclusive of drawback for packing materials used, if any.

(10) The term "dyed", wherever used in the said Schedule in relation to textile materials, shall include yarn or piece dyed or predominantly printed or coloured in the body.

(11) Wherever specific rates have been provided against tariff item in the Schedule, the drawback shall be payable only if the amount is one per cent or more of free on board value, except where the amount of drawback per shipment exceeds five hundred rupees.

(12) The expression "when Cenvat facility has not been availed", used in the said Schedule, shall mean that the exporter shall satisfy the following conditions, namely:-

(i) The exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Assistant Commissioner of Central Excise or Deputy Commissioner of Customs or Deputy Commissioner of Central Excise, as the case may be, that no Cenvat facility has been availed for any of the inputs used in the manufacture of the export product;

(ii) if the goods are exported under bond or claim for rebate of duty of central excise, a certificate from the Superintendent of Customs or Superintendent of Central Excise in-charge of the factory of production, to the effect that no Cenvat facility has been availed for the goods under export, is produced:

Provided that the certificate regarding non-availment of Cenvat facility shall not be required in the case of exports of handloom products or handicrafts(including handicrafts of brass artware) or finished leather and other export products which are unconditionally exempt from the duty of central excise.

(13) Whenever a composite article is exported for which any specific rate has not been provided in the Schedule , the rates of drawback applicable to various constituent materials can be extended to the composite article according to net content of such materials on the basis of a self-

declaration to be furnished by the exporter to this effect. In cases of doubt or where there is any information contrary to the declarations, the proper officer of customs shall cause a verification of such declarations.

(14) The term 'article of leather' in chapter 42 of the said Schedule shall mean any article wherein 60% or more of the outer visible surface area (excluding shoulder straps or handles or fur skin trimming, if any) is of leather notwithstanding that such article is made of leather and any other material.

(15) The term "dyed" in relation to fabrics and yarn of cotton, shall include "bleached or mercerized or printed or mélange."

(15A) The term "dyed" in relation to textile materials in Chapters 54 and 55, shall include "printed or bleached".

(16) In respect of the tariff items appearing in chapter 64 of the said Schedule, leather shoes, boots or half boots for adult shall comprise the following sizes, namely: -

(a) French point or Paris point or Continental Size above 33;
(b) English or UK adult size 1 and above;
(c) American or USA adult size 1 and above.

(17) In respect of the tariff items appearing in chapter 64 of the said Schedule, leather shoes, boots or half boots for children shall comprise the following sizes, namely: -

(a) French point or Paris point or Continental Size upto 33;
(b) English or UK children size upto 13;
(c) American or USA children size upto 13.

3. All claims for duty drawback shall be filed with reference to the tariff items and descriptions of goods shown in column 1 and 2 of the said Schedule respectively.

4. This notification shall come into force on the 18th day of July, 2007. However, notwithstanding anything contained in the Notification No. 81/2006-Customs (N.T.), dated 13th July, 2006(GSR 420 (E) dated the 13th July, 2006), the following chapter/tariff items and the entries relating thereto in the said Schedule shall be applicable retrospectively with effect from the 1st April 2007.

CHAPTER/TARIFF ITEM	**CHAPTER/TARIFF ITEM**	**CHAPTER/TARIF ITEM**	**CHAPTER/TARIFF ITEM**
15131900	28276010	33071010	3918909002
15153010	28276020	33074100	39199090
22071090	28281010	34011110	3920 excluding tariff item 3920000099
24022000	28281020	3401119001	3921909901
24039900	28301000	3401119002	3921909902
250410	28311010	34021190	3923 excluding tariff item 3923000099
25081090	28311020	34031900	3924 excluding tariff item 3924000099
271001	28319020	3404100001	3926 excluding tariff item 3926000099
271002	28332300	3404100002	4002700001
28030010	28332400	34049033	4002700002
28047020	28332500	35030010	4002700003
28091000	28332940	35030020	4002700004
28092010	28332990	3506919001	4002700005
28092020	28364000	3506919002	40094100

2811110001	28365000	35069991	40111010
2811110002	28366000	35069999	40111090
28111990	28371100	36050010	4011990001
28121020	28371910	36050090	4011990002
28121030	28371990	38029019	4011990003
28139090	28391100	38040090	40132000
28151110	28391900	3808 excluding tariff item 3808000099	40139090
28152000	28412010	3811900001	40141010
2817001001	28415090	3811900002	40149010
2817001002	28416100	38122090	4016 excluding tariff item 4016000099
28183000	28470000	38123090	410701
28230010	28480020	38151900	410702
28241010	2852 excluding tariff items 285210 and 285299	38249022	411201
28242000	29173600	38249024	411202
28249000	3204000043	38249025	411301
28261110	3204163004	38259000	411302
28261200	3204168003	3917239001	4114
2826199001	33030090	3917239002	42 excluding tariff items 420304 and 4206
2826199002	33049910	3917239003	430301
28273200	3304992001	39181010	44119900
28273201	3304992002	3918109001	4412999001
2827399001	3306102001	3918109002	4412999002
2827599003	3306102002	3918909001	4412999003
48026120	54	721904	871601
48026130	55	73 excluding tariff items 7301 to 7306 and 732606	871602
48026210	56	7418	90 excluding tariff items 900101 and 900102
48030010	57 excluding tariff item 570299	7419 excluding tariff items 741905 and 741906	91 excluding tariff items 9101, 911101, 911201 and 911301
48030020	58	7615	92
48030090	59	7616	94
48041100	60	82 excluding tariff item 8209	95 excluding tariff items 950403 and 95069962
4817100001	61	83 excluding tariff item 8311	96 excluding tariff items 9601 to 9606, 96083920 to 96083999, 96086090, 96089110, 96089199 to 96089999, 9609 to 9614, 961503 and 9618
4817100002	62	8413 excluding tariff items 841307 to 841310	29089090
4817100003	63 excluding tariff items 630503, 6309 and 6310	842301	29214516

48180001	64 excluding tariff items 6401, 640202, 640311, 640402, 6405, 640613 and	640699	843201
48191001	6506 excluding 650699	843202	
48191002	6804229001	843203	
4820 excluding 4820200099	6804229002	843204	
48211010	68113010		
4823 excluding tariff item 4823000099	6908909001	848101	
4901990001	6908909002	848301	
4901990002	70023900	848302	
49029020	70031290	848303	
4905 excluding tariff item 4905900099	70051090	848304	
50 excluding tariff items 5001 to 5003	70091090	848305	
51 excluding tariff items 5101 to 5104 and 510502	70133100	8484	
52 excluding tariff items 5201 to 5203	70139990	8708 excluding tariff item 8708048	
530601	70179010	871101	
530602	70181020	871102	
5307	70200090	871201	
530901	70200091	8714	
530902	7117 excluding tariff item 7117000099	8715	

(P. K. MOHANTY)
JOINT SECRETARY TO THE GOVERNMENT OF INDIA

F. No. 609/10/2007-DBK

Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi, 18th July 2007
27 Asadha 1929 (SAKA)

NOTIFICATION No.69/2007-CUSTOMS (N.T.)

S.O…(E) – In exercise of the powers conferred by sub-section (2) of Section 14 of the Customs Act, 1962, (52 of 1962), the Board, being satisfied that it is necessary and expedient so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.36/2001-Cus (N.T.), dated, the 3rd August 2001, namely: -

In the said notification, for the Table, the following Table shall be substituted namely:-

"T A B L E

S.No.	Chapter heading/ sub-heading	Description of goods	Tariff value US $ (Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	447 (i.e. no change)
2	1511 90 10	RBD Palm Oil	476 (i.e.no change)

3	1511 90 90	Others – Palm Oil	462 (i.e. no change)
4	1511 10 00	Crude Palmolein	481 (i.e. no change)
5	1511 90 20	RBD Palmolein	484 (i.e. no change)
6	1511 90 90	Others – Palmolein	483 (i.e. no change)
7	1507 10 00	Crude Soyabean Oil	580(i.e. no change)
8	7404 00 22	Brass Scrap (all grades)	4550”

F.No.467/23/2007-Cus.V

(S.P.RAO)

Under Secretary to the Government of India

Note: - The Principal notification was published in the Gazette of India, Extraordinary, vide Notification No.36/2001 – Customs (N.T.), dated, the 3rd August, 2001 (S.O.748 (E), dated, the 3rd August, 2001) and was last amended vide Notification No. 67/2007-Customs (N.T.), dated, the 5th July,2007 (S.O.1102(E) dated 5th July,2007).

Circular No. 25/2007-Cus.

F.NO. 609/10/2007-DBK
Government of india
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
New Delhi, Dated the 16th July, 2007

To,
All Chief Commissioners of Customs
All Chief Commissioners of Customs & Central Excise
All Commissioners of Customs/Customs(Prev)/Customs & Central Excise/Central Excise
DG, CEIB, New Delhi
DG, Central Excise Intelligence/DGRI/DG (Export Promotion)/DGI/DG, NACEN/DG (Systems & Data Management)
Chief Departmental Representative, Customs, Excise & Service Tax Appellate Tribunal, West Block-2, RK Puram, New Delhi

Sir/Madam,

Sub: All Industry Rates of Duty Drawback, 2007-08 – Reg.

The Ministry has announced the revised All Industry Rates of Duty Drawback vide notification No.68/2007-Cus (NT) dated 16.7.2007. Taking into account the duty incidence on inputs the drawback rates have been increased in most cases. The increased rates of drawback have been made effective retrospectively from 1.4.2007. However, in a few cases such as primary steel, dyes and chemicals, the drawback rates have been reduced. The reduced rates will take effect prospectively from 18.7.2007, i.e. the date of coming into force of the notification. The notification may be downloaded from CBEC website www.cbec.gov.in and perused for details.

2. Like in previous years, the drawback rates have been determined on the basis of certain broad parameters including, inter alia, the prevailing prices of inputs, standard input/output norms (SION), share of imports in the total consumption of inputs and the applied rates of duty. The incidence of duty on HSD/Furnace Oil has been factored in the drawback calculation. The incidence of service tax paid on taxable services which are used as input services in the manufacturing or processing of export goods has also been factored. The Commissioners may ensure that the exporters do not avail of the refund of this tax through any other mechanism while claiming the all industry rate of drawback.

3. The Drawback Schedule includes several new items. These include mats/rugs made of LDPE/LLDPE, leather-cum-synthetic/textile footwear upper, coir mats, parts of electrical apparatus made of copper/brass, handicraft/artware of stainless steel and certain dye & dye intermediates. The Schedule may be perused for details.

4. The drawback rates have undergone changes in line with the changes in prices of inputs, duties etc. The Schedule may kindly be perused for details. The more important changes are discussed below: -

i) Textiles and Textile Articles (Chapters 50-63)

a) Silk: In the case of silk, the drawback rate for higher quality silk fabrics has been increased from 8.3% with a drawback cap of Rs. 250/kg to 10.8% with a drawback cap of Rs.325/kg.. The rate for fabrics of noil silk has also been revised upwards.

b) Wool: In the case of wool, the new drawback rate for woollen worsted yarn grey – weaving quality is 8% with a cap of Rs.42/kg as against the existing rate of 7.2% with a cap of Rs.24/kg. The new drawback rate for woollen worsted yarn (dyed) – weaving quality is 9% with a cap of Rs.48/kg. Likewise, the drawback rate on woollen worsted yarn (grey) – hosiery grade has been revised upwards to 8% with a cap of Rs.27/kg from the existing rate of 7.2% with a cap of Rs.19/kg. The dyed yarn – hosiery grade carries a higher rate of 9% with a cap of Rs.30/kg. The drawback rates on blended yarn and fabrics have been revised upwards accordingly.

c) Cotton Yarn and Fabrics: The new drawback rate for grey cotton yarn of less than 60 counts is 5.4% with a cap of Rs.11/kg as against the existing rate of 4% with a cap of Rs.8/kg. The new rate for dyed cotton yarn of less than 60 counts is 6.5% with a cap of Rs.18/kg. In respect of cotton yarn of 60 counts and more, a higher rate of 8.8% / 9.9% with a cap of Rs.26 per kg / Rs.33 per kg has been provided depending upon whether the yarn is grey or dyed. As for cotton fabrics, the new rate is 6.4% (grey) / 7.7% (dyed) with a drawback cap of Rs.19 per kg (grey) /

Rs.28 per kg (dyed). The new drawback rate for lungies and Real Madras Handkerchiefs is 6.4% with a cap of Rs.28/kg, the same as applicable for dyed fabrics. In the case of denim fabrics the new rate prescribed is 8.5% with a cap of Rs.32/kg as against the existing rate of 6.5% with a cap of Rs.24/kg.

d) Man-made Filaments and Man-made Staple Fibres: In the case of synthetic / artificial filament yarn (Chapter 54), the new drawback rate is 16% (grey) / 17.3% (dyed) as against the existing rate of 12.5% (grey) / 14% (dyed). In the case of woven fabrics of synthetic / artificial filament yarn, the drawback rate has been revised upwards to 10.5% (grey) and 11.8% (dyed). Insofar as synthetic / artificial fibres (Chapter 55) are concerned, the new drawback rate is 16% as against the existing rate of 13.5%. In the case of yarn of synthetic / artificial staple fibres, the new rates are 14.4% (grey) and 17.5% (dyed). In the case of woven fabrics of synthetic / artificial staple fibres and / or man-made filament yarn, the new rates are 10.8% (grey) / 12.1% (dyed) as against the existing rates of 8.5% (grey) / 10% (dyed). The Schedule may be perused for details.

e) Carpets and Floor Coverings: The new drawback rate for hand knotted woolen carpets is 12.5% with a cap of Rs.700 per sqm. as against the existing rate of 9.4% with a cap of Rs.565 per sqm. For silk carpets, the new drawback rate is 15.5% with a cap of Rs.2750 per sqm. as against the existing rate of 11.8% with a cap of Rs.1600 per sqm. The drawback rate on cotton durries is fixed at 11.5% with a cap of Rs.26/kg as against the existing rate of 9.4% with a cap of Rs.20/kg.

In the case of knotted carpets under heading 5701, the pile threads are usually of wool or silk but sometimes of mohair or Kashmir goat hair. The ground fabric is generally of cotton, flax, hemp or jute. Hand-knotted woollen carpets usually contain cotton yarn varying between 10% to 30% which is used as warp as well as backing. In view of this, these carpets may be allowed drawback @ 12.5% under drawback S.No.570101 which specifically covers knotted carpets of wool.

f) Ready Made Garments: In the ready made garment sector, the new drawback rate for knitted blouses/shirts/tops of cotton is 10% with a cap of Rs.48 per piece as against the existing rate of 7% with a cap of Rs.31 per piece. The new rate for knitted blouses/shirts/tops of man-made fibre is 11.5% with a cap of Rs.48 per piece as against the existing rate of 8.1% with a cap of Rs.34 per piece. For knitted blouses/shirts/tops of cotton and man made fibre blend, the new drawback rate is 10.7% with a cap of Rs.48 per piece as against the existing rate of 7.5% with a cap of Rs.32 per piece. The drawback rates on woven garments have been revised accordingly. As for ready made garments made up of silk and wool, the rate provided is 10% with varying caps.

g) Made Ups: In the made up category, the new drawback rate for bed linen, table linen, toilet linen, kitchen linen and curtains of cotton is 9.1% with a cap of Rs.110 per kg as against the existing rate of 6.4% with a cap of Rs.64 per kg. The new drawback rates on made-ups of manmade fibres and made-ups of silk/wool have also been revised upwards. The new rates are 10.4% and 9.8% respectively as against the existing rate of 7.5% and 6.9%.

ii) Leather and Leather Articles (Chapters 41-42 & 64)

5. The new drawback rate for finished leather is 7.5% with a cap of Rs.8 per sq.ft. as against the existing rate of 6.6% with a cap of Rs.7 per sq.ft. Likewise, the new drawback rate for leather footwear for adults is 11.5% with a cap of Rs.105 per pair as against the existing rate of 9.5% with a cap of Rs.85 per pair. In the case of leather apparel the rate provided is 11.4% with a cap of Rs.650 per piece as against the existing rate of 9.5% with a cap of Rs.533 per piece. The drawback rates on other leather items viz. suit cases, handbags and gloves have also been revised upwards.

5.1 The new drawback rate for saddlery and harness, made of leather is 10.2%. The corresponding rate for saddlery and harness, made of non-leather is 9.5%. Saddlery and harness are horse riding equipment which consist of saddlery used on horse back for the rider to sit and harness goods which cover rest of the horse riding equipment, such as bridles, reins, breastplates, martingales, crupper, body rollers, halters, traces, collars, etc. These goods are exported individually or in sets, depending upon the requirements of the overseas buyers. In view of this, saddlery and harness of leather or non-leather under drawback serial Nos. 420101, 420102 & 420103 exported individually or in sets may be allowed drawback @ 10.2% or 9.5%, as the case may be, provided they are otherwise classifiable under heading 4201. Pending provisional assessments, if any may be finalized accordingly.

5.2 The term ‘articles of leather’ in chapter 42 of the Drawback Schedule has been defined in condition 14 of the said notification as any article wherein 60% or more of the outer visible surface area (excluding shoulder straps or handles or fur skin trimming, if any) is of leather notwithstanding that such article is made of leather and any other material. For removal of doubts, it is clarified that the term ‘articles of leather’ would also include articles of apparel, made of leather.

iii) Base Metals and Articles of Base Metals (Chapters 72-83)

6. The drawback rates on semi-finished steel, HR Coils, CR Sheets, GP Sheets and bars & rods of mild steel have been reduced from 2.7% to 3.7% (all customs) to 1%. The drawback caps varying from Rs. 625/MT to Rs.1000/MT have, however, not been changed. In the case of similar items of stainless steel, the rate has been reduced from 2.6%-3.5% to a uniform rate of 2%. In respect of stainless steel utensils, the rate has been revised upwards from 15% to 17% with varying caps depending upon the quality of utensils.

6.1 Table, kitchen or other household articles (tariff item 73.23) are at times fitted with lids, handles or other parts or accessories of other materials. In cases of export of such articles, drawback may be allowed @ 17% with relevant caps (i.e. the rate prescribed for tariff item 73.23) without making any deductions towards the weight of such lids, handles etc. provided that they retain the character of iron or steel articles classifiable under the said tariff item.

6.2 In Chapter 74 (Copper and Articles thereof), the drawback rates on copper cathodes, wire bars and rods have not undergone any change. Taking into account the duty incidence and prices

of inputs, the drawback rate on brass builder hardware and handicrafts of brass has been increased from 15% with a cap of Rs.75/kg to 18% with a cap of Rs.110/kg. The same is the case with artware/handicrafts of copper where the drawback rate has been increased from 15% with a cap of Rs.110/kg to 18% with a cap of Rs. 155/kg.

6.3 In the case of stainless steel cutlery falling under Chapter 82, the drawback rate has been increased to 17% in line with duty drawback on stainless steel utensils. The drawback rate on brass hardware items and other similar items under chapter 83 has also been raised to 18% on par with brass handicrafts.

iv) Machinery and Equipment (Chapters 84 and 85)

7. In the case of machinery items falling within Chapter 84, by and large, the existing drawback rates have not been changed. In the case of electrical machinery and equipment under Chapter 85, the rates have been revised downwards marginally.

v) Bicycle & Bicycle Parts (Chapter 87) and Sports Goods (Chapter 95)

8. The drawback rates on bicycles and bicycle parts have been revised upwards taking into account the duty incidence on inputs and the current FOB realization on exports. The new rates are 13% for bicycles and 13%-15% on parts thereof. The drawback rates on sports goods have also been revised upwards. The drawback rate on the residual heading for sports goods has been increased from 1% to 4%. The drawback rate on toys has also been increased to 6% from the existing rate of 2.1%.

vi) Writing Instruments (Chapter 96)

9. The existing drawback rate on ball point pen is 7% with a cap of Rs.75 per 100 pcs. The drawback rate on this item has been revised upwards to 8.5% with a cap of Rs.225 per 100 pcs. The drawback rate on felt tipped pen has also been increased from 12% with a cap of Rs.200 per 100 pcs to 13.3% with a cap of Rs.275 per 100 pcs. Further, on high value fountain pens (Rs.500 & above) the drawback has been provided @ 3% as against the existing rate of 1%.

vii) Chemicals, Dyes, Essential Oil, Plastics and Rubber (Chapters 28-40)

10. In the Schedule the drawback rates have been provided on 9 new dyes and 12 new dye intermediates. The drawback rates provided for these items are mostly in the range of 1.5%-3%. On other dye & dye intermediates the rates have been revised downwards marginally.

10.1 In respect of chemicals, pharmaceutical products, dye and dye intermediates under Chapters 29, 30 and 32, drawback caps have been removed on items where the rate prescribed is 2% or below. In the case of plastics in primary forms under Chapter 39, the excise duty component in the Drawback Schedule has been removed as the units exporting such products are in the CENVAT chain. Thus, for these items, only the customs component has been indicated in the new Schedule.

10.2 In the case of perfumed agarbattis, taking into account the incidence of duty on packing material, the drawback rate has been increased from 9.2% with a cap of Rs.25/kg to 12% with a cap of Rs.33/kg. In the case of zinc oxide – IP / BP / USP Grade (28.17), the new drawback rate is 6.3% (customs) as against the present rate of 5.5%. On heat resistant latex rubber thread, the drawback rate has been reduced from 14.2% to 12%.

10.3 Last year, a drawback rate of Rs.1050/MT (all customs) was provided in the case of Furnace Oil and HSD (27.10) supplied by domestic oil companies to the Units located in SEZs. In view of increase in crude prices, the rate has been increased to Rs.1160/MT.

11. The notification and the new Drawback Schedule may be gone through carefully to note the changes made therein. The 2007 amendments to the HS Nomenclature have been fully captured in the new Schedule at the four-digit level. Though all care has been taken in formulating / publishing the rates, the possibility of inadvertent errors / omissions cannot be ruled out. It is requested that any error / omission noticed during the implementation of the rates may be brought to the notice of the Board immediately for suitable corrective action.

12. The Commissioners may kindly ensure that a quick and efficient administrative system is in place to deal with all drawback claims for hassle-free crediting of drawback the moment the exports take place. In particular, they may ensure that the drawback amount is credited into the exporter's account immediately after 'let export' order and filing of manifest by the carrier. Further, the grievances of exporters, if any, relating to payment of drawback should be looked into quickly and if the same are not addressed within 72 hours, the matter should be brought to the notice of Member (Cus/EP) by e-mail.

12.1 As the increased rates of drawback have been given retrospective effect, the Custom Houses may create separate cells to settle the supplementary claims. The Commissioners may personally monitor this and ensure that such claims are settled as expeditiously as possible.

13. A suitable Public Notice for information of the Trade and Standing Order for guidance of the staff may be issued. Difficulties faced, if any in implementation of the changes may be brought to the notice of the Board at once.

Kindly acknowledge receipt of this Circular.

Yours faithfully,
(P.K. Mohanty)
Jt.Secretary to Government of India
16-Jul-07
Telefax: 23341079