Office of the Commissioner of Customs
Custom House, Cochin – 9
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Public Notice No.30 / 2008

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

Sl. No.	Instruction No. and origin	Subject
1.	Notification No. 96/2008 – Cus dated 13.08.2008 of CBEC	Regarding Duty free tariff preference for Least Developed Countries
2.	Notification No. 97/2008 – Cus dated 18.08.2008 of CBEC	Amends in the Notification No. 20/2006-Cus, dated, the 1st March 2006.
3.	Notification No. 98/2008 – Cus dated 27.08.2008 of CBEC	Regarding anti-dumping duty on imports of Ceftriaxone Sodium Sterile
4.	Notification No. 99/2008 – Cus dated 28.08.2008 of CBEC	Amends in the Notification No. 96/2008-Cus, dated, the 13th August 2008.
5.	Notification No. 100/2008 – Cus dated 29.08.2008 of CBEC	Regarding anti-dumping duty on Sun and/or Dust Control Polyester Film
6.	Notification No. 101/2008 – Cus dated 02.09.2008 of CBEC	Exempts all goods falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India and intended for donation for the relief and rehabilitation of the people affected by the floods in the State of Bihar
7.	Notification No. 102/2008 – Cus dated 04.09.2008 of CBEC	Regarding anti-dumping duty in the matter of import of Hydrogen Peroxide originating in, or exported from, the People's Republic of China, European Union, Indonesia, Korea ROK and Turkey
8.	Notification No. 100/2008 – Cus (NT)dated 13.08.2008 of CBEC	Makes Customs Tariff [Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries] Rules, 2008.
9.	Notification No. 101/2008 – Cus (NT)dated 14.08.2008 of CBEC	Amends in the Notification No. 36/2001-Cus (NT) dated the 3rd August 2001.
10.	Notification No. 103/2008 – Cus (NT)dated 29.08.2008 of CBEC	Suppresses notification No.68/2007-Customs (N.T.), dated the 16th July, 2007
11.	Notification No. 104/2008 – Cus (NT)dated 01.09.2008 of CBEC	Amends in the Notification No. 36/2001-Cus (NT) dated the 3rd August 2001.
12.	Notification No. 107/2008 – Cus (NT)dated 16.09.2008 of CBEC	Amends in the Notification No. 36/2001-Cus (NT) dated the 3rd August 2001.
13.	Circular No. 13/2008 vide F.No. 609/40/2008-DBK dtd. 29.08.2008 of CBEC	**All Industry Rates of Duty Drawback, 2008-09**

[Issued in F.No.C1/04/2008-TU]

Sd/-
(B. SYED MOHAMMED)
COMMISSIONER

Cochin, dated the 30th September, 2008
Annexure As above.

// Attested //

(K.A. JATHIN)
Appraiser (Tariff Unit)

Copy to:

1. The Chief Commissioner's Office, Cochin.
2. Commissioner's file/ Jt. Commissioner / All D.Cs & A.Cs / Development Commissioner (CSEZ) / All Appraisers / All Sections / Guard File & As per mailing list.

.All concerned officers are directed to note and comply with the instructions/changes. No separate S.O. is being issued.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi dated the 13th August, 2008

Notification No. 96/2008-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 exempts,-

(S. goods falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), other than those specified in the Appendix I and Appendix II appended hereto, from so much of the duty of customs as is in excess of 80 per cent. Of the applied rate of duty;

(ii) all goods of the description as specified in column (3) of the Table in Appendix I and falling under the Chapter, Heading No. or Sub-heading No. of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in the corresponding entry in column (2) of the said Table, from so much of that portion of the applied rate of duty of customs leviable as is specified in the corresponding entry in column (4) of the said Table;

when imported into India from a country listed in the Schedule to this notification:

Provided that the importer proves to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that the goods in respect of which the exemption under this notification is claimed are of the origin of the country listed in the Schedule to this notification, in accordance with provisions of the Rules of Origin, published in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.100/2008-Customs (N.T.), dated 13th August, 2008.

Explanantion.- For the purposes of this notification, “applied rate of duty” means the standard rate of duty specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) with respect to the goods specified in the said Table, read with any other notification for the time being in force, issued in respect of such goods under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962).

Appendix I

Table

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
1	0302 69 10	All goods	20%
2	0303 79 10	All goods	20%
3	0303 79 30	All goods	20%
4	0303 79 60	All goods	20%
5	0303 79 80	Croacker fish	20%
6	0304 29 10	All goods	20%
7	0306 13 20	All goods	20%
8	0402 99	All goods	5%
9	0603 11 00	All goods	5%
10	0603 12 00	All goods	5%
11	0603 13 00	All goods	5%
12	0603 14 00	All goods	5%
13	0603 19 00	All goods	5%
14	0603 90 00	All goods	5%
15	0701 90 00	All goods	3%
16	0708 10 00	All goods	2%
17	0708 20 00	All goods	2%
18	0708 90 00	All goods	2%
19	0713 10 00	All goods	2%
20	0713 20 00	All goods	2%
21	0713 31 00	All goods	2%
22	0713 32 00	All goods	2%
23	0713 33 00	All goods	2%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
24	0713 39	All goods	2%
25	0713 40 00	All goods	2%
26	0713 50 00	All goods	2%
27	0713 90 10	All goods	2%
28	0801 11 00	All goods	3%
29	0802 90	Arecanuts	12%
30	0804 10	All goods	4%
31	0804 30 00	All goods	15%
32	0804 50 20	All goods	3%
33	0805 10 00	All goods	2%
34	0805 20 00	All goods	4%
35	0805 90 00	All goods	4%
36	0806 10 00	All goods	2%
37	0806 20	All goods	2%
38	0807 11 00	All goods	4%
39	0807 20 00	All goods	4%
40	0812 90	All goods	3%
41	0813 10 00	All goods	4%
42	0813 40	All goods	2%
43	0904 20	Chilly, dried or crushed or ground	3%
44	0906 11 10	All goods	3%
45	0906 20 00	All goods	3%
46	0907 00	All goods	18%
47	0908 10	All goods	10%
48	0908 20 00	All goods	10%
49	0910 10	All goods	3%
50	0910 30	Turmeric, fresh or powder	3%
51	0910 91 00	All goods	3%
52	0910 99	All goods other than thyme and bay leaves	3%
53	1105 20 00	Flakes of Potatoes	3%
54	1106 30	Flour, meal or powder of the products of Chapter 8	5%
55	1301 90	Lac	3%
56	1507 10 00	All goods	10%
57	1507 90 10	All goods	10%
58	1508 10 00	All goods	10%
59	1508 90	Edible Grade Groundnut Oil	10%
60	1510 00 10	All goods	10%
61	1511 10 00	All goods	10%
62	1511 90	Refined Palm Oil or Palmolein	10%
63	1512 11	All goods	10%
64	1512 19	All goods	10%
65	1512 21 00	All goods	10%
66	1512 29	Edible grade cotton seed oil	10%
67	1513 11 00	All goods	10%
68	1513 19 00	All goods	10%
69	1513 21	All goods	10%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
70	1513 29	All goods	10%
71	1514 11	All goods	10%
72	1514 19	All goods	10%
73	1514 91	All goods	10%
74	1515 11 00	All goods	10%
75	1515 19	All goods	10%
76	1515 21 00	All goods	10%
77	1515 29	All goods	10%
78	1515 30	All goods	10%
79	1515 50	All goods	10%
80	1515 90	All goods	10%
81	1516 20	All goods	10%
82	1517 10	All goods	10%
83	1517 90	All goods	10%
84	1601 00 00	All goods	10%
85	1602 32 00	All goods	10%
86	1701 11	All goods	10%
87	1701 12 00	All goods	10%
88	1701 91 00	All goods	10%
89	1701 99	All goods	10%
90	1801 00 00	All goods	6%
91	1905 90 10	All goods	4%
92	2002 90 00	Tomato concentrate	10%
93	2008 60 00	All goods	10%
94	2008 91 00	All goods	10%
95	2008 99	All goods	15%
96	2009 19 00	All goods	12%
97	2009 50 00	All goods	12%
98	2817 00	Zinc oxide	2%
99	3003 90	Ayurvedic medicines	10%
100	3004 10	All goods	10%
101	3004 20	All goods	12%
102	3204 11	All goods	10%
103	3204 12	All goods	10%
104	3204 13	All goods	10%
105	3204 14	All goods	10%
106	3204 16	All goods	10%
107	3204 17	All goods	10%
108	3204 19	All goods	10%
109	3206 49 10	All goods	10%
110	3301 19 10	Citronella Oil (java type)	10%
111	3301 29	All goods	10%
112	3303 00	All goods	12%
113	3304 10 00	All goods	12%
114	3304 20 00	All goods	15%
115	3304 30 00	All goods	12%
116	3304 91	All goods	15%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
117	3304 99	All goods	15%
118	3305 10	All goods	15%
119	3305 90	Hair oils	2%
120	3306 10	Tooth powder, Tooth paste	12%
121	3307 10	All goods	12%
122	3307 30	All goods	12%
123	3307 41 00	All goods	12%
124	3307 90	All goods	12%
125	3401 11	All goods	12%
126	3401 19	House hold and laundry soap	10%
127	3501 10 00	All goods	10%
128	3501 90 00	All goods	10%
129	3505 10	All goods	10%
130	3915 10 00	All goods	10%
131	3915 20 00	All goods	10%
132	3915 30	All goods	10%
133	3915 90	All goods	10%
134	3916 10	All goods	2%
135	3916 20	All goods	2%
136	3916 90	All goods	2%
137	3917 10 10 or 3917 10 20	All goods	10%
138	3917 21	All goods	10%
139	3917 22 00	All goods	12%
140	3917 23	All goods	12%
141	3917 29	All goods	12%
142	3917 31 00	All goods	12%
143	3917 32 10 or 3917 32 20 or 3917 32 90	All goods	10%
144	3917 33 00	All goods	10%
145	3917 39	All goods	10%
146	3917 40 00	All goods	10%
147	3918 10	All goods	10%
148	3918 90	All goods	10%
149	3919 10 00	All goods	10%
150	3919 90	All goods	10%
151	3920 10	Other plates, sheets, film, foil and strip, of polymers of ethylene; non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10%
152	3920 20	Other plates, sheets, film, foil and strip, of polymers of propylene;, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10%
153	3920 30	Other plates, sheets, film, foil and strip, of polymers of styrene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
154	3920 43 00	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, containing by weight not less than 6% of plasticizers	10%
155	3920 49 00	Other plates, sheets, film, foil and strip, of other polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%
156	3920 51	Other plates, sheets, film, foil and strip, of polymethyl methacrylate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10%
157	3920 59	Other plates, sheets, film, foil and strip, of other acrylic polymers, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10%
158	3920 61	Other plates, sheets, film, foil and strip, of polycarbonates, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%
159	3920 62	Other plates, sheets, film, foil and strip,of polyethylene terephthalate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%
160	3920 63	Other plates, sheets, film, foil and strip, of unsaturated polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%
161	3920 69	Other plates, sheets, film, foil and strip, of other polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2%
162	3920 71	Other plates, sheets, film, foil and strip, of regenerated cellulose, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2%
163	3920 73	Other plates, sheets, film, foil and strip, of cellulose acetate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%
164	3920 79	Other plates, sheets, film, foil and strip, of other cellulosic derivates, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%
165	3920 91	Other plates, sheets, film, foil and strip, of polyvinyl butyral, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%
166	3920 92	Other plates, sheets, film, foil and strip, of polyamides, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%
167	3920 93	Other plates, sheets, film, foil and strip, of amino-resins, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%
168	3920 94	Other plates, sheets, film, foil and strip, of phenolic resins, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
169	3920 99	Other plates, sheets, film, foil and strip, of other plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2%
170	3921 11 00	Other plates, sheets, film foil and strip, ,of polymers of styrene, cellular	10%
171	3921 12 00	Other plates, sheets, film foil and strip, of polymers of vinyl chloride , cellular	10%
172	3921 13	Other plates, sheets, film foil and strip, of polyurethanes, cellular	10%
173	3921 14 00	Other plates, sheets, film foil and strip, of regenerated cellulose, cellular	10%
174	3921 19 00	Other plates, sheets, film foil and strip, of other plastics, cellular	10%
175	3921 90	Other plates, sheets, film foil and strip, of plastics, not cellular	10%
176	3922 10 00	All goods	2%
177	3922 20 00	All goods	2%
178	3922 90 00	All goods	2%
179	3923 10	All goods	10%
180	3923 21 00	All goods	10%
181	3923 29	All goods	10%
182	3923 30	All goods	10%
183	3923 40 00	All goods	10%
184	3923 50	All goods	10%
185	3923 90	All goods	10%
186	3924 10	All goods	12%
187	3924 90	All goods	10%
188	3925 10 00	All goods	10%
189	3925 20 00	All goods	10%
190	3925 30 00	All goods	10%
191	3925 90	All goods	10%
192	3926 10	All goods	10%
193	3926 20	All goods	10%
194	3926 30	All goods	10%
195	3926 40	All goods	10%
196	3926 90	All goods	10%
197	4001 10	All goods	9%
198	4001 21 00	All goods	4%
199	4001 22 00	All goods	4%
200	4001 29	All goods	4%
201	4005 99	All goods	2%
202	4006 10 00	All goods	10%
203	4006 90	All goods	10%
204	4007 00	All goods	10%
205	4008 11	All goods	10%
206	4008 19	All goods	10%
207	4008 21	All goods	10%
208	4008 29	All goods	10%
209	4016 93	All goods	10%
210	4016 95	All goods	10%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
211	4016 99	All goods	3%
212	4808 10 00	All goods	12%
213	4901 10	All goods	10%
214	5001 00 00	All goods	3%
215	5201 00	All goods	10%
216	5202 10 00	All goods	10%
217	5202 91 00	All goods	10%
218	5202 99 00	All goods	10%
219	5203 00 00	All goods	10%
220	6101 90	Men's or boy's overcoats, car-coats, capes, cloaks, anoraks and similar articles, knitted or crocheted, of other textile materials other than of wool or fine animal hair	10%
221	6102 10 00	All goods	10%
222	6102 90	All goods	10%
223	6103 10	All goods	12%
224	6103 22 00	All goods	12%
225	6103 23 00	All goods	12%
226	6103 29	All goods	12%
227	6103 31 00	All goods	10%
228	6103 32 00	All goods	12%
229	6103 33 00	All goods	12%
230	6103 39	All goods	12%
231	6103 41 00	All goods	12%
232	6103 42 00	All goods	12%
233	6103 43 00	All goods	12%
234	6103 49	All goods	12%
235	6104 13 00	Women's or girls' suits of synthetic fibres	10%
236	6104 19	Of wool or fine animal hair or cotton	10%
237	6104 22 00	All goods	10%
238	6104 23 00	All goods	10%
239	6104 29	All goods	10%
240	6104 31 00	All goods	10%
241	6104 32 00	All goods	10%
242	6104 33 00	All goods	12%
243	6104 39	All goods	12%
244	6104 42 00	All goods	10%
245	6104 43 00	All goods	10%
246	6104 52 00	All goods	10%
247	6104 53 00	All goods	10%
248	6104 61 00	All goods	10%
249	6104 62 00	All goods	10%
250	6104 63 00	All goods	10%
251	6104 69	All goods	10%
252	6105 10	All goods	10%
253	6105 20	All goods	12%
254	6105 90	All goods	12%
255	6106 10 00	All goods	10%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
256	6106 20	All goods	10%
257	6106 90	All goods	10%
258	6107 11 00	All goods	12%
259	6107 12	All goods	12%
260	6107 19	All goods	12%
261	6107 21 00	All goods	12%
262	6107 22	All goods	12%
263	6107 29	All goods	12%
264	6107 91	All goods	12%
265	6107 99	All goods	12%
266	6108 11	All goods	12%
267	6108 19	All goods	12%
268	6108 21 00	All goods	12%
269	6108 22	All goods	12%
270	6108 29	All goods	12%
271	6108 31 00	All goods	10%
272	6108 32	All goods	10%
273	6108 39	All goods	10%
274	6108 91 00	All goods	10%
275	6108 92	All goods	10%
276	6108 99	All goods	10%
277	6109 10 00	All goods	12%
278	6109 90	All goods	10%
279	6110 11	All goods	10%
280	6110 12 00	All goods	10%
281	6110 19 00	All goods	10%
282	6110 20 00	All goods	10%
283	6110 30	All goods	10%
284	6110 90 00	All goods	12%
285	6111 20 00	All goods	12%
286	6111 30 00	All goods	12%
287	6111 90	All goods	12%
288	6112 11 00	All goods	12%
289	6112 12 00	All goods	10%
290	6112 19	All goods	10%
291	6112 20	All goods	12%
292	6112 31 00	All goods	10%
293	6112 39	All goods	10%
294	6112 41 00	All goods	10%
295	6112 49	All goods	10%
296	6113 00 00	All goods	12%
297	6114 20 00	All goods	12%
298	6114 30	All goods	12%
299	6114 90	All goods	12%
300	6115 10 00	All goods	10%
301	6115 21	All goods	10%
302	6115 22 00	All goods	10%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
303	6115 29	All goods	10%
304	6115 30 00	All goods	10%
305	6115 94 00	All goods	10%
306	6115 95 00	All goods	10%
307	6115 96 00	All goods	10%
308	6115 99	All goods	10%
309	6116 10 00	All goods	10%
310	6116 91 00	All goods	10%
311	6116 92 00	All goods	10%
312	6116 93 00	All goods	10%
313	6116 99	All goods	10%
314	6117 10	All goods	10%
315	6117 80	All goods	10%
316	6117 90 00	All goods	10%
317	6201 19	All goods	10%
318	6201 99	All goods	10%
319	6202 13 00	All goods	10%
320	6202 19	All goods	10%
321	6202 93	All goods	10%
322	6202 99	All goods	10%
323	6203 19	All goods	12%
324	6203 29 00	All goods	12%
325	6203 32 00	All goods	12%
326	6203 33 00	All goods	12%
327	6203 39	All goods	12%
328	6203 41 00	All goods	12%
329	6203 42 00	All goods	12%
330	6203 49	All goods	12%
331	6204 12 00	All goods	10%
332	6204 13 00	All goods	10%
333	6204 19	All goods	10%
334	6204 21 00	All goods	10%
335	6204 22	All goods	10%
336	6204 23 00	All goods	10%
337	6204 29	All goods	10%
338	6204 33 00	All goods	12%
339	6204 39	All goods	12%
340	6204 42	All goods	10%
341	6204 43	All goods	10%
342	6204 44 00	All goods	10%
343	6204 52 00	All goods	10%
344	6204 53 00	All goods	10%
345	6204 59	All goods	10%
346	6204 62 00	All goods	10%
347	6204 63 00	All goods	10%
348	6204 69	All goods	10%
349	6205 20 00	All goods	10%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
350	6205 30 00	All goods	10%
351	6205 90	All goods	10%
352	6206 10	All goods	10%
353	6206 30 00	All goods	10%
354	6206 40 00	All goods	10%
355	6206 90 00	All goods	10%
356	6207 11 00	All goods	12%
357	6207 21 10 or 6207 21 90	All goods	12%
358	6207 22 00	All goods	10%
359	6207 29 00	All goods	12%
360	6207 91	All goods	12%
361	6207 99	All goods of man made fibres	12%
362	6208 11 00	All goods	12%
363	6208 21 00	All goods	10%
364	6208 22 00	All goods	10%
365	6208 29	All goods	10%
366	6208 92	All goods	10%
367	6208 99	All goods	10%
368	6209 20 00	All goods	10%
369	6209 30 00	All goods	12%
370	6209 90	All goods	12%
371	6210 10 00	All goods	12%
372	6210 20	All goods	12%
373	6210 40	All goods	12%
374	6210 50 00	All goods	12%
375	6211 11 00	All goods	12%
376	6211 12 00	All goods	12%
377	6211 20 00	All goods	12%
378	6211 32 00	All goods	12%
379	6211 33 00	All goods	12%
380	6211 39 00	All goods	12%
381	6211 41 00	All goods	12%
382	6211 49 00	All goods	12%
383	6212 10 00	All goods	12%
384	6212 20 00	All goods	12%
385	6212 30 00	All goods	12%
386	6212 90	All goods	12%
387	6213 20 00	All goods	12%
388	6213 90	All goods	12%
389	6214 30 00	All goods	10%
390	6214 40 00	All goods	10%
391	6216 00	All goods	10%
392	6217 10	All goods	10%
393	6217 90	All goods	10%
394	6401 10	All goods	12%
395	6401 92	All goods	12%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
396	6401 99	All goods	12%
397	6402 12	All goods	10%
398	6402 19	All goods	15%
399	6402 20	Rubber slippers	2%
400	6402 20	Other footwears with upper straps or thongs assembled to the sole by means of plugs.	12%
401	6402 91	All goods	10%
402	6402 99	Other footwear, incorporating a protective metal toe-cap.	10%
403	6403 12 00	Ski-boots, cross country ski footwear and snowboard boots.	10%
404	6403 19	Other sports footwear with outer soles of leather, rubber or others	10%
405	6403 40 00	Other footwear, incorporating a protective metal toe-cap.	10%
406	6403 91	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap, covering the ankle	12%
407	6403 99	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap, not covering the ankle	12%
408	6404 11	All goods	12%
409	6404 19	All goods	15%
410	6405 20 00	All goods	12%
411	6405 90 00	All goods	15%
412	6802 21	All goods	2%
413	6810 11	All goods	2%
414	6901 00	All goods	10%
415	7010 10 00	All goods	2%
416	7013 28 00	All goods	2%
417	7013 37 00	All goods	2%
418	7202 21 00	All goods	4%
419	7202 29 00	All goods	4%
420	7213 10	All goods	10%
421	7213 20	All goods	10%
422	7213 91	All goods	10%
423	7213 99	All goods	10%
424	7214 10	All goods	10%
425	7214 20	All goods	10%
426	7214 30 00	All goods	10%
427	7214 91	All goods	10%
428	7315 82 00	All goods	10%
429	7318 14 00	All goods	10%
430	7318 19 00	All goods	10%
431	8414 51	All goods	12%
432	8501 10	All goods	2%
433	8501 20 00	All goods	2%
434	8501 40	All goods	2%
435	8501 52	All goods	2%
436	8504 40	All goods	10%

S.No	HS Code	DESCRIPTION	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
437	8504 90	All goods	10%
438	8509 40	All goods	10%
439	8516 10 00	All goods	10%
440	8516 29 00	All goods	10%
441	8516 40 00	All goods	10%
442	8516 60 00	All goods	10%
443	8528 71 00	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus (satellite receivers)	10%
444	8528 72	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	10%
445	8536 20	All goods	10%
446	8536 30 00	All goods	10%
447	8537 10 00	All goods	10%
448	8537 20 00	All goods	10%
449	8539 29	All goods	12%
450	8539 31	All goods	12%
451	8544 11	All goods	12%
452	8544 19	All goods	12%
453	8544 20	All goods	10%
454	8544 49	Other electric conductors of a voltage not exceeding 80 volts (not fitted with connectors)	12%
455	9028 30	All goods	10%
456	9030 33	All goods	10%
457	9404 21	All goods	10%
458	9603 10 00	All goods	10%

Appendix II

S.No	HS Code	DESCRIPTION	S.No	HS Code	DESCRIPTION
1	0207 12 00	All goods	**141**	1207 91 00	All goods
2	0207 13 00	All goods	**142**	1207 99	All goods
3	0207 14 00	All goods	**143**	1208 10 00	All goods
4	0207 34 00	All goods	**144**	1208 90 00	All goods
5	0401 30 00	All goods	**145**	1210 10 00	All goods
6	0402 10	All goods	**150**	1401 10 00	All goods
7	0402 21 00	All goods	**151**	1514 99	All goods
8	0402 29	Whole Milk Powder	**152**	1802 00 00	All goods
9	0402 91	All goods	**153**	1803 10 00	All goods
10	0404 10	Whey powder	**154**	1803 20 00	All goods
11	0405 10 00	Butter	**155**	1804 00 00	All goods

S.No	HS Code	DESCRIPTION	S.No	HS Code	DESCRIPTION
12	0405 20 00	Dairy spreads with milk content of atleast 75% but less than 80 % by weight	**156**	1805 00 00	All goods
13	0405 90	Butter Oil	**157**	1806 10 00	All goods
14	0405 90	Ghee or melted butter	**158**	1901 10	All goods
15	0406 10 00	All goods	**159**	2009 12 00	All goods
16	0406 20 00	All goods	**160**	2203 00 00	All goods
17	0406 30 00	All goods	**161**	2204 10 00	All goods
18	0406 40 00	All goods	**162**	2204 21	All goods
19	0406 90 00	All goods	**163**	2204 29	All goods
20	0409 00 00	All goods	**181**	2303 20 00	All goods
21	0506 10	Crushed bone	**182**	2303 30 00	All goods
22	0701 10 00	All goods	**183**	2304 00	All goods
23	0702 00 00	All goods	**184**	2305 00	All goods
24	0703 10 10	Onions (fresh)	**185**	2306 10	All goods
25	0703 20 00	All goods	**186**	2306 20	All goods
26	0704 10 00	All goods	**187**	2306 30	All goods
27	0704 20 00	Brussels sprouts	**188**	2306 41 00	All goods
28	0704 90 00	All goods	**189**	2306 49 00	All goods
29	0705 11 00	All goods	**190**	2306 50	All goods
30	0705 19 00	All goods	**191**	2306 60 00	All goods
31	0706 10 00	All goods	**192**	2306 90	All goods
32	0706 90	All goods	**193**	2309 90	All goods
33	0707 00 00	All goods	**194**	2401 10	All goods
34	0709 30 00	Al goods	**195**	2401 20	All goods
35	0709 60	All goods	**196**	2401 30 00	All goods
36	0709 70 00	All goods	**197**	2402 10	All goods
37	0709 90	All goods other than Globe Artichokes	**231**	4016 92 00	All goods
38	0710 10 00	All goods	**232**	4017 00	All goods
39	0710 21 00	All goods	**233**	4601 21 00	All goods
40	0710 22 00	All goods	**234**	4601 22 00	All goods
41	0710 29 00	All goods	**235**	4601 29 00	All goods
42	0710 30 00	All goods	**236**	4601 92 00	All goods
43	0710 40 00	All goods	**237**	4601 93 00	All goods

S.No	HS Code	DESCRIPTION	S.No	HS Code	DESCRIPTION
44	0710 80	All goods	**238**	4601 94 00	All goods
45	0710 90 00	All goods	**239**	4601 99 00	All goods
46	0711 40 00	All goods	**240**	4602 11 00	All goods
47	0711 51 00	All goods	**241**	4602 12 00	All goods
48	0711 90	All goods other than capers	**242**	4602 19	All goods
49	0712 20 00	All goods	**243**	4602 90 00	All goods
50	0712 31 00	All goods	**244**	4803 00	All goods
51	0712 90	All goods	**245**	4809 90 00	Carbon or similar copying paper
52	0714 10 00	All goods	**246**	4811 10 00	All goods other than floor coverings on a base of paper or of paperboard, whether or not cut to size
53	0714 20 00	All goods	**247**	4817 10 00	All goods
54	0801 19	All goods	**248**	4817 20 00	All goods
55	0801 32	All goods	**249**	4817 30	All goods
56	0802 11 00	All goods	**250**	4821 10	All goods
57	0802 12 00	All goods	**251**	4821 90	All goods
58	0802 31 00	All goods	**252**	4823 61 00	All goods
59	0802 32 00	All goods	**253**	4823 69 00	All goods
60	0802 50 00	All goods	**254**	5002 00	All goods
61	0802 90	All goods other than arecanuts	**255**	5003 00	All goods
62	0803 00 00	All goods	**256**	5004 00	All goods
63	0804 20	All goods	**257**	5005 00	All goods
64	0804 40 00	All goods	**258**	5006 00	All goods
65	0805 40 00	All goods	**259**	5007 10 00	All goods
66	0805 50 00	All goods	**260**	5007 20	All goods
67	0807 19 00	All goods	**261**	5007 90 00	All goods
68	0808 10 00	All goods	**262**	7202 11 00	All goods
69	0808 20 00	All goods	**263**	7202 19 00	All goods
70	0809 20 00	All goods	**264**	7202 30 00	All goods
71	0809 30 00	All goods	**265**	7202 41 00	All goods
72	0809 40 00	All goods	**266**	7202 49 00	All goods

S.No	HS Code	DESCRIPTION	S.No	HS Code	DESCRIPTION
73	0812 10 00	All goods	**267**	7202 50 00	All goods
74	0813 30 00	All goods	**268**	7202 60 00	All goods
75	0813 50	All goods	**269**	7202 70 00	All goods
76	0901 11	All goods	**270**	7202 80 00	All goods
77	0901 12 00	All goods	**271**	7202 91 00	All goods
78	0901 21	All goods	**272**	7202 92 00	All goods
79	0901 22	All goods	**273**	7202 93 00	All goods
80	0901 90	All goods	**274**	7202 99	All goods
81	0902 10	All goods	**275**	7204 10 00	All goods
82	0902 20	All goods	**276**	7204 21	All goods
83	0902 30	All goods	**277**	7204 29	All goods
84	0902 40	All goods	**278**	7204 30 00	All goods
85	0904 11 or 0904 12 00	All goods	**279**	7204 41 00	All goods
86	0905 00	All goods	**280**	7204 49 00	All goods
87	0908 30	All goods	**281**	7204 50 00	All goods
88	0909 20	All goods	**282**	7209 18	All goods
89	0909 30	All goods	**283**	7209 28	All goods
90	0909 40	All goods	**284**	7210 30	All goods
91	0910 20	All goods	**285**	7210 41 00	All goods
92	0910 99	Thyme; bay leaves	**286**	7210 49 00	All goods
93	1001 10	All goods	**287**	7210 61 00	All goods
94	1001 90	All goods other than meslin	**288**	7210 70 00	All goods
95	1005 10 00	All goods	**289**	7212 20	All goods
96	1005 90 00	All goods	**290**	7212 30	All goods
97	1006 10	All goods	**291**	7212 40 00	All goods
98	1006 20 00	All goods	**292**	7212 50	All goods
99	1006 30	All goods	**293**	7214 99	All goods
100	1006 40 00	All goods	**294**	7217 20	All goods
101	1007 00	All goods	**295**	7222 20	All goods
102	1008 20	All goods	**296**	7222 40	All goods
103	1008 90	All goods	**297**	7227 10 00	All goods

S.No	HS Code	DESCRIPTION
104	1101 00 00	All goods
105	1102 10 00	All goods
106	1102 20 00	All goods
107	1102 90 00	All goods
108	1103 11	All goods
109	1103 13 00	All goods
110	1103 19 00	All goods
111	1103 20 00	All goods
112	1104 12 00	All goods
113	1104 19 00	All goods
114	1104 22 00	All goods
115	1104 23 00	All goods
116	1104 29 00	All goods
117	1104 30 00	All goods
118	1105 10 00	All goods
119	1106 10 00	All goods
120	1106 20	All goods
121	1107 10 00	All goods
122	1107 20 00	All goods
123	1108 11 00	All goods
124	1108 12 00	All goods
125	1108 13 00	All goods
126	1108 14 00	All goods
127	1108 19	All goods
128	1108 20 00	All goods
129	1109 00 00	All goods
130	1201 00 10	All goods
131	1202 10	Of seed quality
132	1202 20	All goods
133	1203 00 00	All goods
134	1204 00	All goods
135	1205 10 00	Low erucic acid rape

S.No	HS Code	DESCRIPTION
298	7227 20 00	All goods
299	7227 90	All goods
300	7228 10	All goods
301	7228 20 00	All goods
302	7228 30	All goods
303	7228 40 00	All goods
304	7228 50	All goods
305	7228 60	All goods
306	7228 70	All goods
307	7228 80	All goods
308	7403 11 00	All goods
309	7403 12 00	All goods
310	7403 13 00	All goods
311	7404 00	All goods
312	7407 10	All goods
313	7408 11	All goods
314	7408 19	All goods
315	7602 00	All goods
316	7608 10 00	All goods
317	7802 00	All goods
318	8414 30 00	All goods
319	8418 21 00	All goods
320	8428 10	All goods
321	8450 11 00	All goods
322	8701 10 00	All goods
323	8701 20	All goods
324	8701 30	All goods
325	8701 90	All goods
326	8905 90 00	All goods

S.No	HS Code	DESCRIPTION	S.No	HS Code	DESCRIPTION
		seeds			
136	1205 90 00	All goods			
137	1206 00	All goods			
138	1207 20	All goods			
139	1207 40	All goods			
140	1207 50	All goods			

Schedule

S.No.	Name of the Country
1	Kingdom of Cambodia
2	The United Republic of Tanzania

[F.No. 354/189/2007-TRU (Vol II)]

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi dated the 18th August, 2008

Notification No. 97/2008-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 makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.20/2006-Customs, dated the 1st March, 2006, G.S.R. 92(E), dated the 1st March, 2006, namely:-

In the said notification, in the Table, against S.No.56, for the entry in column (2), the entry "1301 90 99" shall be substituted.

[F.No. 332/29/2008-TRU]
(S. Bajaj)
Under Secretary to the Government of India

Note: The principal notification No.20/2006-Customs, dated the 1st March, 2006 was published in the Gazette of India, Extraordinary, vide number G.S.R. 92(E), dated the 1st March, 2006 and was last amended vide notification No.20/2008-Customs, dated the 1st March, 2008 which was published in the Gazette of India, Extraordinary, vide number G.S.R.119 (E), dated the 1st March, 2008.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No.98 /2008-Customs

New Delhi, the 27th August, 2008

G.S.R. (E). – Whereas in the matter of imports of Ceftriaxone Sodium Sterile (also known as Ceftriaxone Disodium Hemiheptahydrate-Sterile) [hereinafter referred to as the subject goods], falling under tariff item 2941 90 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), originating in, or exported from, the People's Republic of China (hereinafter referred to as the subject country) and imported into India, the designated authority in its preliminary findings *vide* notification No.14/18/2006-DGAD dated 7th November, 2007 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 7th November, 2007, had come to the conclusion that –

(a) (a) the subject goods had entered the Indian market from the subject country at prices less than their normal values in the domestic market of the exporting country;

(b) (b) the dumping margins of the subject goods imported from the subject country were substantial and above de minimis;

(c) © the domestic industry had suffered material injury and the injury had been caused to the domestic industry, both by volume and price effect of dumped imports of the subject goods originating in or exported from the subject country; and

had recommended imposition of provisional anti-dumping duty on the imports of 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. 117/2007-Customs, dated the 30th November, 2007, published in the Gazette of India *vide* number G.S.R. 747(E), dated the 30th November, 2007;

And whereas, the designated authority in its final findings *vide* notification No. 14/18/2006 – DGAD, dated the 2nd July, 2008, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 3rd July, 2008, has come to the conclusion that-

(a) (a) the subject goods have entered the Indian market from the subject country at prices less than their normal values in the domestic market of the exporting country;

(b) (b) the dumping margins of the subject goods imported from the subject country are substantial and above de minimis; and

(c) © the domestic industry has suffered material injury and the injury has been caused to the cosmetic industry, both by volume and price effect of dumped imports of the subject goods originating in or exported from the subject country;

and has recommended the imposition of definitive anti-dumping duty on imports of the subject goods originating in or exported from the subject country;

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 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 under 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 specified in the corresponding entry in column (5), and exported from the countries specified in the corresponding entry in column (6) and produced by the producers specified in the corresponding entry in column (7) and exported by the exporters specified in the corresponding entry in column (8), and imported into India, an anti-dumping duty at the rate equal to the amount indicated 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	Tariff item	Description of goods	Specifi-cation	Country of origin	Country of Export	Producer	Exporter	Amount	Unit of measure-ment	Curre-ncy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	2941 90 90	Ceftriaxone Sodium Sterile	Any	People's Republic of China	People's Republic of China	Fujian Fukanga	Fujian Fukanga	56.77	Kilogram	US$
2	2941 90 90	Ceftriaxone Sodium Sterile	Any	People's Republic of China	People's Republic of China	Suzhou Dawnrays	Suzhou Dawnrays	55.61	Kilogram	US$
3	2941 90 90	Ceftriaxone Sodium Sterile	Any	People's Republic of China	People's Republic of China	Hebei Zhungrun	Hebei Zhungrun	55.76	Kilogram	US$
4	2941 90 90	Ceftriaxone Sodium Sterile	Any	People's Republic of China	People's Republic of China	Zhuhai United	Zhuhai United	57.98	Kilogram	US$
5	2941 90 90	Ceftriaxone Sodium Sterile	Any	People's Republic of China	People's Republic of China	Livzon Synthpharm	Lizhu Trading	55.64	Kilogram	US$
6	2941 90 90	Ceftriaxone Sodium Sterile	Any	People's Republic of China	People's Republic of China	Any combination other than the above		77.35	Kilogram	US$
7	2941 90 90	Ceftriaxone Sodium Sterile	Any	People's Republic of China	Any other than People's Republic	Any	Any	77.35	Kilogram	US$

					of China					
8	2941 90 90	Ceftriaxone Sodium Sterile	Any	Any other than People's Republic of China	People's Republic of China	Any	Any	77.35	Kilogram	US$

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, that is, the 30th November, 2007, and shall be payable in Indian currency.

Explanation. – For the purposes of this notification, "rate of exchange" applicable for the purposes of calculation of such 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 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.

[F.No.354/166/2007 –TRU]
(G. G. Pai)
Under secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 28th August, 2008

Notification No. 99/2008-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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 96/2008-Customs, dated the 13th August, 2008 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 590 (E), dated the 13th August, 2008, namely:-

In the said notification, in the Schedule, after S.No. 2 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

S.No.	Name of the Country
"3	The Federal Democratic Republic of Ethiopia
4	Republic of Mozambique
5	Samoa
6	Malawi
7	Lao People's Democratic Republic"

[F.No. 356/189/2007-TRU (Vol II)]
(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. 590(E), dated the 13th August, 2008.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 100/2008-Customs

New Delhi, the 29th August, 2008

G.S.R. (E). –Whereas, the designated authority vide notification No. 15/17/2008-DGAD, dated the 14th August, 2008, published in Part I, section 1 of the Gazette of India, Extraordinary, dated the 14th August, 2008, has initiated review, in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) and in pursuance of rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said Rules), in the matter of continuation of anti-dumping duty on Sun and/or Dust Control Polyester Film, originating in, or exported from Chinese Taipei (Taiwan) and United Arab Emirates (UAE), imposed *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 101/2004- CUSTOMS dated the 29th September, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.648(E), dated the

29th September, 2004, and has requested for extension of anti-dumping duty for a period of one year from the date of its expiry, in terms of sub-section (5) of section 9A of the said Customs Tariff Act, pending the completion of the review;

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the said Act and in pursuance of rule 23 of the said Rules, the Central Government hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 101/2004- CUSTOMS dated the 29th September, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.648 (E), namely: -

In the said notification, after paragraph 2, the following paragraph shall be inserted, namely: -

"3. This notification shall remain in force upto and inclusive of the 25th August, 2009, unless the notification is revoked earlier".

[F. No.354/91/2003-TRU]
(Unmesh Wagh)
Under Secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi dated the 2nd September, 2008

Notification No. 101/2008-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 all goods falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India and intended for donation for the relief and rehabilitation of the people affected by the floods in the State of Bihar from –

3. the whole of the duty of customs leviable thereon under the First Schedule to the said Customs Tariff Act; and
4. the whole of additional duty of customs leviable thereon under the section 3 of the said Customs Tariff Act,

subject to the following conditions, namely:-

5. that it is certified by the importer on the relevant clearance documents that the goods are intended to be donated for the relief and rehabilitation of the people affected by the floods in the said State without making any charge herefore;

6. that the said imported goods are sent to the Central Government, the Government of Bihar; or as the case maybe, the relief agencies of the Central Government, the Government of Bihar including the relief agencies duly approved by the Government for the purpose; and

7. that the importer produces before the Deputy Commissioner or the Assistant Commissioner of Customs, as the case maybe, within six months from the date of importation of the said goods or within such extended period as the said officer may allow, a certificate from the District Magistrate of the affected area in the State of Bihar that the said goods have been donated for use for the aforesaid purpose.

8. This notification shall remain in force upto and inclusive of the 28th February, 2009.

[F.No. 341/77/2008-TRU]

(Sonal Bajaj)
Under Secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No.102 /2008-Customs

New Delhi, the 4th September, 2008

G.S.R.…. (E). – Whereas, in the matter of import of Hydrogen Peroxide (hereinafter referred to as the subject goods), falling under the tariff item 2847 00 00 of the First Schedule to the Customs Tariff

Act, 1975 (51 of 1975) (hereinafter referred to as the said Customs Tariff Act), originating in, or exported from, the People's Republic of China, European Union, Indonesia, Korea ROK and Turkey (hereinafter referred to as the subject countries), the designated authority in its final findings *vide* notification No. 14/17/2006-DGAD, dated 18th July, 2008 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 18th July, 2008 has come to the conclusion that–

9. the subject goods have been exported to India from the subject countries below its normal value;

10. the domestic industry has suffered material injury; and

11. ©the injury has been caused by the dumped imports from subject countries.

And has recommended the imposition of definitive anti-dumping duty on imports of the subject goods originating in, or exported, from the subject countries;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 9A, read with sub-section (5) of the said section 9A of the said Customs Tariff Act 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 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 produced by the producers as specified in the corresponding entry in column (6), when exported from the country as specified in the corresponding entry in column (5), 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 equivalent to difference between the reference price mentioned in the corresponding entry in column (8) in the currency as specified in the corresponding entry in column (10) and as per unit of measurement as specified in the corresponding entry in column (9), of the said Table and the landed value of imported goods in like currency as per like unit of measurement.

Table

Sl No.	Tariff item	Description of goods	Country of origin	Country of export	Producer	Exporter	Reference price	Unit of measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	2847 00 00	Hydrogen Peroxide	People's Republic of China	People's Republic of China	Any	Any	22,100	MT	Rupee
2.	284700 00	Hydrogen Peroxide	People's Republic of China	Any country other than People's Republic of China	Any	Any	22,100	MT	Rupee
3.	284700 00	Hydrogen Peroxide	Any country other than subject countries	People's Republic of China	Any	Any	22,100	MT	Rupee
4.	284700 00	Hydrogen Peroxide	Indonesia	Indonesia	Any	Any	22,337	MT	Rupee
5.	284700 00	Hydrogen Peroxide	Indonesia	Any country other than Indonesia	Any	Any	22,337	MT	Rupee
6.	284700 00	Hydrogen Peroxide	Any country other than subject countries	Indonesia	Any	Any	22,337	MT	Rupee
7.	284700 00	Hydrogen Peroxide	Korea ROK	Korea ROK	Any	Any	23,082	MT	Rupee
8.	284700 00	Hydrogen Peroxide	Korea ROK	Any country other than Korea ROK	Any	Any	23,082	MT	Rupee
9.	284700	Hydrogen	Any	Korea	Any	Any	23,082	MT	Rupee

	00	Peroxide	country other than subject countries	ROK					
10.	28470000	Hydrogen Peroxide	Turkey	Turkey	Any	Any	23,173	MT	Rupee
11.	28470000	Hydrogen Peroxide	Turkey	Any country other than Turkey	Any	Any	23,173	MT	Rupee
12.	28470000	Hydrogen Peroxide	Any country other than subject countries	Turkey	Any	Any	23,173	MT	Rupee
13.	28470000	Hydrogen Peroxide	European Union	European Union	Any	Any	23,173	MT	Rupee
14.	28470000	Hydrogen Peroxide	European Union	Any country other than European Union	Any	Any	23,173	MT	Rupee
15.	28470000	Hydrogen Peroxide	Any country other than subject countries	European Union	Any	Any	23,173	MT	Rupee

12. The anti-dumping duty imposed under this notification shall be effective form the date of publication of this notification in the Gazette of India. The anti-dumping duty shall be paid in Indian currency.

Explanation. – For the purposes of this notification, "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;

[F.No.354/137/2008 –TRU]
(Sonal Bajaj)
Under Secretary to the Government of India.

Government of India
Ministry of Finance
(Department of Revenue)
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

Notification No. 100 /2008-CUSTOMS (N.T.)

New Delhi, the 13th August, 2008

S.O…. – In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.- (1) These rules may be called the Customs Tariff [Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries] Rules, 2008.

(2) These rules shall come into force from the date of their publication.

3. **Determination of Origin**.- No product shall be deemed to be originating in the beneficiary country unless the conditions specified in these rules are complied with in relation to such products, to the satisfaction of the Government Authority utates ed by the exporting beneficiary country to issue the Certificate of Origin under the Duty Free Tariff Preference Scheme for Least Developed Countries (hereinafter referred to as the said Scheme).

3. **Claim at the time of importation.-** The importer of the product shall, at the time of importation,-

3. make a claim that the products are the produce or manufacture of the beneficiary country from where they are imported and such products are eligible for tariff preferences, and

(b) produce the evidence specified in these rules.

3. **Originating products.-** Products, covered by the said scheme, imported into India from a beneficiary country, which are consigned directly within the meaning of rule 7, shall be eligible for tariff preferences if they conform to the following origin requirements namely:-

3. products wholly produced or obtained in the exporting beneficiary country; or

3. products not wholly produced or obtained in the exporting beneficiary country, provided it fulfils the conditions specified under rule 5.

Explanation: For the purposes this rule, the products wholly produced or obtained in the exporting beneficiary country means,-

3. Raw or mineral products including mineral fuels, lubricants and related materials as well as mineral or metal ores extracted from its territory;

3. plant and plant products, including agriculture, vegetable and forestry products grown or harvested there;

3. ©live animals born and raised there;

3. products obtained from animals referred to in clause © above;

3. products obtained by hunting, trapping, fishing or aquaculture conducted there;

3. products of sea fishing and other marine products taken from outside its Territorial Waters and Exclusive Economic Zone by vessels registered and flying the flag of the beneficiary country ;

3. products processed and/or made on board its factory ships exclusively from products referred to in clause (f) above;

3. scrap and waste derived from manufacturing or processing operations conducted there and fit only for disposal or for the recovery of raw materials;

3. used articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;

3. products taken from the seabed, subsoil or ocean floor thereof beyond its territory, provided the beneficiary country has the rights to exploit that sea bed, subsoil or ocean floor thereof in accordance with the provisions of the United Nations Convention on the Law of the Sea;

3. products produced there exclusively from the products referred to in clauses (a) to (j) above.

3. **Products not wholly produced or obtained.-** For the purposes of rule 4 and subject to the provisions of rule 6, products not wholly produced or obtained shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions:-

3. The total value of the non-originating materials, parts, or produce used in the manufacture of the export product does not exceed 70 per cent. Of the Free on Board (FOB) value of the product so produced or obtained (i.e. the local value added content in the beneficiary country is at least 30 per cent.);

3. the product so produced or obtained is classified in a Heading, (at 4-digit level of the Harmonised System) which is different from those in which all the non-originating materials used in its manufacture are classified (Change in Tariff Heading Rule); and

3. the final process of manufacture is performed within the territory of the exporting beneficiary country.

Explanation: (a) For the purposes of calculating the “local value added content”, the following formula shall be applied:-

Local Value Added Content (X %) =

$$\frac{\text{Free on Board (FOB) Price} - \text{Value of non-originating materials}}{\text{Free on Board (FOB) Price}} \times 100$$

(In order for a product to qualify as originating $X \geq 30$ %)

3. The value of the non-originating materials, parts, or produce or materials of undetermined origin shall be:

3. the Cost Insurance and Freight (CIF) value, at the time of importation of the materials, parts, or produce where this can be proven; or

3. the earliest ascertainable price paid for the materials , parts or produce of undetermined origin in the territory of the beneficiary where the working or processing takes place.

© If in the manufacturing of the final export product, the originating material from India is used as input, the value of such input shall be included in the calculation of the local value added content as it would be deemed to be originating in the exporting beneficiary country.

3. **Insufficient Operations.-** The following operations shall in any event be considered insufficient working or processing to confer the originating status-

3. operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

3. simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;

3. ©changes of packing and breaking up and assembly of consignments;

3. simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;

3. affixing of marks, labels or other like distinguishing signs on products or their packaging;

3. simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these rules to enable them to be considered as originating products;

3. simple assembly of parts of products to constitute a complete product and or disassembly of products into parts and/or packing thereof;

3. slaughter of animals;

3. mere dilution or mixing of products with water or another substance that does not materially alter the characteristics of the products so obtained; and

3. a combination of two or more operations referred to in paragraphs (a) to (i).

3. **Direct consignment.-** A product, in respect of which tariff preference is claimed, shall be considered as directly consigned from the exporting beneficiary country,-

3. if it has been transported without passing through the territory of any other country;
3. The product, whose transport involves transit through one or more intermediate countries with or without trans-shipment or temporary storage in such countries ;

Provided that,-
3. their transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements;
3. the products have not entered into trade or consumption there;
3. the products have not undergone any operation other than unloading and reloading or any operation required to keep them in good condition; and
3. the products have remained under the customs control in the country of transit.

3. **Treatment of packing.-**
3. The packages and packing materials or cases or containers for retail sale, when classified together with the packaged products, according to General rule 5 of the rules for interpretation of the Harmonised System, shall not be taken into account for considering whether packages and packing materials or cases or containers fulfil the criterion corresponding to a change of tariff classification of the said products.
3. If the product is subject to an ad-valorem percentage criterion, the value of the packages and packing materials or cases or container for retail sale shall be taken into account in its origin assessment, in case they are treated as being one for customs purposes with the products in question.

(iii) The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of any products.

3. **Certificate of Origin.-** Products eligible for preferential concessions shall be supported by a Certificate of Origin as per the format in Annexure**-**A**,** issued by a Government authority

designated by the exporting beneficiary country and presented to the Customs authorities in accordance with the Procedures as set out in Annexure-B.

[F. No. 467/43/2006-Cus.V]
(ASEEM KUMAR)
Under Secretary to the Government of India

Annexure-A

CERTIFICATE OF ORIGIN

__1. Goods consigned from (Exporters' Business Name, Address, Country)	Reference No. Duty Free Tariff Preference Scheme for Least Developed Countries (Combined declaration and certificate) Issued in……. (Country) (See notes overleaf)
2. Goods consigned to (Consignee's Name, Address, Country)	4. For Official use
3. Means of transport and route (as far as known)	

5. Harmoni-sed System (HS) Code	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoice

11. Declaration by the Exporter The undersigned hereby declares that the above details and statements are correct; That all the goods were produced in …… (Country) and that they comply with the origin requirements specified for those goods in Duty Free Tariff Preference Scheme for Least Developed Countries . …… (Importing Country) …… Place and date, signature of the utates ed signatory	3. Certificate: It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. …… Place and date, signature and stamp of certifying authority.

NOTE

3. **To qualify for preference, products must:**

3. fall within a description of products eligible for concessions in India under this Scheme.

3. comply with Rules of Origin for the Duty Free Tariff Preference Scheme for Least Developed Countries. Each product in a consignment must be originating separately in its own right; and

3. ©comply with the consignment conditions specified in the Rules of Origin for the Duty Free Tariff Preference Scheme for Least Developed Countries .

3. **Entries to be made in Box 8.-** (a) Preference products must be wholly produced or obtained in the exporting beneficiary country in accordance with rule 4 of the Rules of Origin for the Duty Free Tariff Preference Scheme for Least Developed Countries, or where not wholly produced or obtained in the exporting beneficiary country they must be eligible under rule 5.

3. For products wholly produced or obtained – enter the letter '**A**' in box 8.

3. ©For products not wholly produced or obtained – enter the letter '**B**' in box 8 for products, which meet the origin criterion according to rule 5. Entry of letter 'B' would be followed by the percentage of Local Value Added Content, as calculated under rule 5: (**example B(--) per cent**).

Annexure-B

PROCEDURE FOR ISSUANCE AND PRESENTATION OF CERTIFICATE OF ORIGIN UNDER THE DUTY FREE TARIFF PREFERENCE SCHEME FOR LEAST DEVELOPED COUNTRIES

For the purpose of implementing the Rules of Origin for the Duty Free Tariff Preference Scheme for Least Developed Countries, the under-mentioned procedure on the issuance and presentation of the Certificate of Origin and other related administrative matters shall be followed:

Authorities

3. The certificate of origin issued by the Government authorities designated by the Government of the exporting Beneficiary country (hereinafter referred as "Issuing Authority") would only be accepted.

Issuance of Certificate of Origin

3. The certificate of origin shall be on A4 size paper, completed in English and in conformity to the specimen as shown in Annexure **– 'A'**.

3. The certificate of origin shall comprise of one original and three copies of the following colours:

Original –blue
Duplicate –white
Triplicate –white
Quadruplicate –white

3. Each certificate of origin shall bear a reference number separately given by each place or office of issuance.

3. The Issuing Authority while retaining the duplicate copy shall provide the original copy and remaining two copies to the exporter. The original copy together with the triplicate shall be forwarded by the exporter to the importer for submission of the original copy to the Customs Authority at the port or place of importation. The triplicate shall be retained by the importer and the quadruplicate shall be retained by the exporter.

Implementation of the provisions

3. The certificate of origin issued by the Issuing authority in the exporting country shall indicate the relevant rules and applicable criteria in Box 8.

3. Neither erasures nor superimpositions shall be allowed on the certificates of origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorized to sign the certificate of origin and certified by the Issuing authority. Unused spaces shall be crossed out to prevent any subsequent addition.

3. The certificate of origin shall be issued by the relevant Issuing Authority of the exporting country at the time exportation, or within 3 working days from the date of shipment, whenever the products to be exported can be considered originating in that country within the meaning of the rules of origin for the Scheme.

3. In exceptional cases where a certificate of origin has not been issued at the time of exportation or within 3 working days from the date of shipment due to involuntary errors or omissions or other valid causes, the certificate of origin may be issued retroactively but no longer than 45 days from the date of shipment, bearing the word "Issued Retroactively"

3. In the event of theft, loss or destruction of a certificate of origin, the exporter may apply in writing to the Issuing Authority which issued it for a certified true copy of the original and triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the word "CERTIFIED TRUE COPY" (in lieu of the original certificate) in Box 12 of the certificate of origin. This copy shall bear the date of the original Certificate of origin. The certified true copy of a certificate of origin shall be issued within the validity period of the original Certificate of origin and on the condition that the exporter provides to the relevant Issuing Authority the quadruplicate copy. The validity of certified true copy of the certificate of origin would be the same as that of the original certificate so issued.

Presentation at the time of Importation

3. The original certificate of origin shall be submitted to the Customs Authorities at the time of lodging the import entry for the products concerned.

3. The following time limit for the presentation of the certificate be observed:

3. The validity of the certificate of origin shall be twelve months from the date of its issuance.

3. Certificate of origin must be submitted to the Customs Authority within the validity period.

3. Where the certificate of origin is submitted after the expiration of the validity of the certificate of origin, such certificate is still to be accepted when failure to observe the time limit results from *force majeure* or other valid reasons beyond the control of the exporter.

3. In all cases, the relevant Customs Authority in India may accept such certificate of origin provided that the products have been imported before the expiry of the validity of the certificate of origin.

3. The discovery of minor discrepancies between the statements made in the certificate of origin and those made in the documents submitted to the Customs Authority of India for the purpose of carrying out the formalities for clearance of import, the products shall not *ipso facto* invalidate the certificate of origin, if it does in fact correspond to the said products.

3. In cases where the Certificate of Origin is rejected by the Custom Authorities in India, the original Certificate of Origin shall be returned to the issuing authority within a reasonable period but not exceeding two (2) months. The grounds for denial of preferential tariff treatment shall be duly notified to the importer and the Issuing Authority.

Verification

3. The Customs Authorities of India may request a retroactive check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the product in question or of certain parts thereof through designated nodal authority as per the procedure laid down under the said Duty Free Tariff Preference Scheme.

Special Cases

3. When destination of all or parts of all or parts of the products exported to specified port is changed, before or after their arrival in India, the following rules shall be observed:

3. If the products have already been submitted to the Customs Authority in the specified importing port , the certificate of origin shall by a written application of the importer ,be endorsed to this effect for all or parts of products by the said Authority and the original returned to the importer.
3. If the changing of destination occurs during transportation to India as specified in the certificate of origin, the exporter shall apply in writing concerned Customs Authority, accompanied with the issued certificate of origin, for the new destination.
3. For the purpose of implementing the provisions of rule 7 of the Rules of Origin, the following shall be produced to the customs authority of India at the time of importation:
3. a through Bill of Lading issued in the exporting country;
3. a certificate of origin issued by the Issuing Authority of the exporting beneficiary country;
3. a copy of the original commercial invoice in respect of the product; and
3. supporting documents in evidence that other requirements of rule 7 have been complied with.

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Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Excise and Customs)
Notification No. 101/ 2008-CUSTOMS (N.T.)

New Delhi, 14th August, 2008
23 Sravana, 1930 (SAKA)

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/tariff item	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)	4507
9	1207 91 00	Poppy seeds	5030"

F.No.467/23/2008-Cus.V
(ASEEM KUMAR)

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. 99/2008-Customs (N.T.), dated, the 1st August, 2008 (S.O. 1932 (E) dated 1st August, 2008).

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, dated the 29th August, 2008

Notification No. 103 /2008 – CUSTOMS (N.T.)

G.S.R. (E). In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), and section 93A and sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994) read with rules 3 and 4 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.68/2007-Customs (N.T.), dated the 16th July, 2007 [GSR 485 (E), dated the 16th July, 2007] 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 following notes and conditions, namely:-

Notes and conditions:

3. 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

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

3. Notwithstanding anything contained in the said Schedule, all artware or handicraft items shall be classified under the heading of artware or handicraft (of constituent material) as mentioned in the relevant Chapters.

3. The figures shown in columns (4) and (6) 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.

3. The figures shown in columns (5) and (7) in the said Schedule refer to the maximum amount of drawback that can be availed of per unit specified in column (3).

3. The figures shown under the 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.

3. 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.

3. 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-

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

   3. 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;

© 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;

3. manufactured or exported by any of the units situated in free trade zones or export processing zones or special economic zones*;*

3. 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;

3. 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.

3. 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.

3. 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.

3. 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.

3. 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.

3. The expressions “when Cenvat facility has not been availed”, used in the said Schedule, shall mean that the exporter shall satisfy the following conditions, namely:-

3. 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 or input services used in the manufacture of the export product;

3. 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.

3. Whenever a composite article is exported for which any specific rate has not been provided in the said 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 and 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.

3. 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.

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

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

3. 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: -

3. French point or Paris point or Continental Size above 33;
3. English or UK adult size 1 and above;
3. ©American or USA adult size 1 and above.

3. 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: -

3. French point or Paris point or Continental Size upto 33;
3. English or UK children size upto 13;
3. ©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 columns 1 and 2 of the said Schedule respectively.

3. This notification shall come into force on the 1st day of September, 2008.

[F.No.609/40/2008-DBK]
(Najib Shah)
JOINT SECRETARY TO THE GOVERNMENT OF INDIA

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Excise and Customs)

NotificationNo. 104 / 2008-CUSTOMS (N.T.)

New Delhi, 1st September, 2008
10 Bhadrapada ,1930 (SAKA)

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/tariff item	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)	**4295**
9	1207 91 00	Poppy seeds	**6898"**

F.No.467/23/2008-Cus.V
(ASEEM KUMAR)
Under Secretary to the Government of India

Ministry of Finance
(Department of Revenue)
(Central Board of Excise and Customs)

Notification No. 107 / 2008- Customs (N.T.)

New Delhi, 16th September, 2008
25 Bhadrapada ,1930 (SAKA)

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/tariff item	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)
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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)	**4216**
9	1207 91 00	Poppy seeds	**6844"**

F.No.467/23/2008-Cus.V

(ASEEM KUMAR)
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. 104/2008-Customs (N.T.), dated, the 1st September, 2008 (S.O. 2144 (E) dated 1st September, 2008).

Circular No. 13 /2008-Cus.

F.NO. 609/40/2008-DBK
Government of India
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

New Delhi, Dated the 29 th August, 2008

Sub: All Industry Rates of Duty Drawback, 2008-09 – Reg.

The Ministry has announced the revised All Industry Rates of Duty Drawback vide notification No. 103 /2008-Cus (NT) dated 29.08.2008. **The rates of drawback have been made effective from 01.09.2008.** The notification may please 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 coffee (raw beans), in bulk, coffee (roasted and /or decaffeinated), in bulk, tea, in bulk, tea in consumer packs including tea bags(sachets), instant coffee, parts/components of harness and saddlery made of leather or non leather including textiles or synthetic materials, stainless steel jewellery, brass bushes and optical fibre cables. The Schedule may please be perused for details.

4. The drawback rates have undergone changes in line with the changes in prices of inputs, duties etc. Thus the Drawback rates have been decreased in most cases. 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 decreased from 10.8% with a drawback cap of Rs. 325/kg to 9.8% with a drawback cap of Rs.295/kg. The rate for fabrics of noil silk has also been revised downwards.

b) **Wool**: In the case of wool tops, woollen yarn and fabrics the drawback rates have been decreased by 18% - 21% approximately. The caps have also been revised downwards.

c) **Cotton Yarn and Fabrics**: The earlier drawback rate for grey cotton yarn of less than 60 counts was 6% (grey) / 7.1% (dyed). The rate for cotton yarn of 60 counts and more was 9.5% (grey) / 10.6% (dyed). The new rate now is 4% for cotton yarn (grey) and 5% for cotton yarn (dyed) irrespective of the counts of the yarn. As for cotton fabrics, the new rate is 4.6% (grey) / 5.5% (dyed) with a drawback cap of Rs.14per kg (grey) / Rs.20per kg (dyed). The new drawback rate for lungies and Real Madras Handkerchiefs is 5.5% with a cap of Rs.20/kg, the same as applicable for dyed fabrics. In the case of denim fabrics the new rate is 5.7% with a cap of Rs.21.5/kg as against the earlier rate of 8.5% with a cap of Rs.32/kg.

d) **Man-made Filaments and Man-made Staple Fibres**: In the case of synthetic / artificial filament yarn (Chapter 54), only customs component of Drawback rates has been prescribed. The drawback rate for Synthetic Filament Yarn now is 2.2% (grey) / 2.6% (dyed) and for artificial filament yarn 2.1% (grey) / 2.5% (dyed) as against the earlier customs rate of 3% (grey) / 3.5% (dyed) for both types of filament yarn. In the case of woven fabrics of synthetic filament yarn, the new drawback rate is 8.4% (grey) / 9.4% (dyed). Insofar as synthetic / artificial fibres (Chapter 55) are concerned, again only the customs component of drawback rates has been fixed. The new drawback rate is 2.4% for synthetic staple fibres and 2% for artificial staple fibres. In the case of yarn of synthetic staple fibres, the rates fixed are 10.2% (grey) and 12.1% (dyed). In case of woven fabrics of synthetic staple fibres and/ or man-made filament yarn falling under drawback schedule tariff item 5515 the new rates are 9.2% (grey)/10.3%(dyed).

e) **Carpets and Floor Coverings**: The new drawback rate for hand knotted woolen carpets is 11% with a cap of Rs.616 per sqm. as against the earlier rate of 13.3% with a cap of Rs.745 per sqm. For silk carpets, the new drawback rate is 14.5% with a cap of Rs.2573 per sqm. as against the earlier rate of 17.5% with a cap of Rs.3105 per sqm. The drawback rate on cotton durries is fixed at 10.5% with a cap of Rs.29/kg as against the earlier rate of 11.5% with a cap of Rs.32/kg.

f) **Ready Made Garments**: In the ready made garment sector, the new drawback rate for knitted blouses/shirts/tops of cotton is 8.8% with a cap of Rs.42 per piece as against the earlier rate of 11% with a cap of Rs.53 per piece. The new rate for knitted blouses/shirts/tops of man-made fibre is 10.5% with a cap of Rs.44 per piece as against the earlier rate of 11.5% with a cap of Rs.48 per piece. For knitted blouses/shirts/tops of cotton and man made fibre blend, the new drawback rate is 9.8% with a cap of Rs.44 per piece as against the earlier rate of 11.2% with a cap of Rs.50 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 8.8% 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 8.2% with a cap of Rs.99 per kg as against the earlier rate of 10.1% with a cap of Rs.122 per kg. The new drawback rates are fixed at 9.5% on made-ups of manmade fibres and 8.8% on made-ups of silk/wool as against earlier rates of 10.4% and 9.8%.

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

a) The new drawback rate for finished leather is 6.3% with a cap of Rs.6.7 per sq.ft. as against the earlier rate of 7.5% with a cap of Rs.8 per sq.ft. Likewise, the new drawback rate for leather footwear for adults is 10.5% with a cap of Rs.96 / 142 per pair as against the earlier rate of 11.5% with a cap of Rs.105/155 per pair. In the case of leather apparel the rate provided is 9.9% with a cap of

Rs.575 per piece as against the earlier rate of 11.4% with a cap of Rs.650 per piece. The drawback rates on other leather items viz. suit cases, handbags and gloves have also been revised downwards.

b) The new drawback rate for saddlery and harness made of leather is 9%. The corresponding rate for saddlery and harness made of non-leather is 8.6%. A new entry has been incorporated to include parts/components of harness and saddlery made of leather or non leather including textiles or synthetic materials with a rate of 8.6% with a cap of Rs.90 per pc.

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

a) The drawback rates on semi-finished steel, flat rolled products and bars and rods of stainless steel and other alloy steels has been reduced from 2% to 1% (Customs component).

b) In Chapter 74 (Copper and Articles thereof), the drawback rates on copper cathodes, wire bars and rods have not undergone any change. The drawback rate on brass builder hardware and handicrafts of brass has been decreased from 18% with a cap of Rs.135/kg to 15% with a cap of Rs.113/kg. The same is the case with artware/handicrafts of copper where the drawback rate has been decreased from 18% with a cap of Rs.180/kg to 15% with a cap of Rs. 150/kg.

c) In the case of stainless steel cutlery falling under Chapter 82, the drawback rate has been decreased to 12.5% 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 decreased to 15% on par with brass handicrafts.

iv) Machinery and Equipment (Chapters 84 and 85)

In the case of machinery items falling within Chapter 84, by and large, the earlier drawback rates have been marginally reduced. 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)

The drawback rates on bicycles and bicycle parts have been revised downwards. The new rates are 12% for bicycles and 12%-13.5% on parts thereof. The drawback rates on sports goods have also been revised downwards by 12.5% to 20%. The drawback rate on the residual heading for sports goods has been decreased from 4% to 3.6%. The drawback rate on toys has also been decreased to 5.4% from the earlier rate of 6%.

vi) Writing Instruments (Chapter 96)

The earlier drawback rate on ball point pen was 8.5% with a cap of Rs.225 per 100 pcs. The drawback rate on this item has been revised downwards to 7.1% with a cap of Rs.188 per 100 pcs. The drawback rate on felt tipped pens has also been decreased from 13.3% with a cap of Rs.275 per 100 pcs to 11.1% with a cap of Rs.230 per 100 pcs. Further, on high value fountain pens (Rs.500 & above) the drawback has been provided @ 2.7% as against the earlier rate of 3%.

vii) Miscellaneous

a) The new rates of duty drawback on MEG is 1.6% as against the earlier rate of 3%, on DEG 1.9% as against the earlier rate of 3% and on TEG 1.4% as against the earlier rate of 2.5%. The new rate of drawback on linear alkaline benzene (LAB) is 0.7% as against the earlier rate of 3%. The drawback rate on PTA has been kept at 1.8% as against the earlier rate of 1.9%.

b) In case of polymers (such as HDPE, LDPE, Poly Propylene) also drawback rates have been decreased.

c) For all kinds of zinc oxide the new drawback rate is 1% (customs) as against the earlier rates of 6.3% /3.5% / 1% . In the case of perfumed agarbattis, the drawback rate has been decreased from 12% with a cap of Rs.33/kg to 10.5% with a cap of Rs.29/kg.

viii) Items on which drawback rates have been increased

The drawback rates have been increased from 7.6% to 9% and 6.5% to 7.6% on flax yarn and flax fabric, respectively. Similarly in the case of coffee, tea, wooden artware and optical fibres the drawback rates have been increased.

5. **It is clarified that where All Industry Rate of Duty Drawback is prescribed as 'Nil', the exporters are eligible for claiming brand rate of drawback under Rule 6 or 7 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 subject to the conditions mentioned therein.**

6. The notification and the new Drawback Schedule may be gone through carefully to note the changes made therein. 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.**

7. 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,

(Najib Shah)
Joint Secretary to Government of India