

CHAPTER 5

Products of animal origin, not elsewhere specified or included

NOTES

1. This Chapter does not cover:

(a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) hides or skins (including furskins) other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511 (Chapter 41 or 43);

(c) animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) prepared knots or tufts for broom or brush making (heading 9603).

2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 0511 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

SUPPLEMENTARY NOTE

In this Chapter, the expressions "wild animal" and "wild life" have the meanings respectively assigned to them in clauses (36) and (37) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); and the expression "wild bird" means any bird specified in Schedules to that Act.

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1) | (2) | (3) | (4) |
| 0501 | HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR | | |
| 0501 00 | - <i>Human hair, unworked, whether or not washed or scoured; Waste of human hair:</i> | | |
| 0501 00 10 | --- Human hair, unworked, whether or not washed or scoured | kg. | Nil |
| 0501 00 20 | --- Waste of human hair | kg. | Nil |
| 0502 | PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR | | |
| 0502 10 | - <i>Pigs', hogs' or boars' bristles and hair and waste thereof:</i> | | |
| 0502 10 10 | --- Pigs', hogs' or boars' bristles and hair | kg. | Nil |
| 0502 10 20 | --- Waste of pigs', hogs' or boars' bristles and hair | kg. | Nil |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1) | (2) | (3) | (4) |
| 0502 90 | - <i>Other:</i> | | |
| 0502 90 10 | --- Badger hair and other brush making hair | kg. | Nil |
| 0502 90 20 | --- Yak tail hair | kg. | Nil |
| 0502 90 90 | --- Other | kg. | Nil |
| 0503 | | | |
| 0504 | GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED | | |
| 0504 00 | - <i>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:</i> | | |
| 0504 00 10 | --- Guts of cattle for natural food casings | kg. | Nil |
| 0504 00 20 | --- Guts of sheep and goats for natural food casings | kg. | Nil |
| | --- <i>Guts of other animals for natural food casings:</i> | | |
| 0504 00 31 | ---- Of wild animals | kg. | Nil |
| 0504 00 39 | ---- Other | kg. | Nil |
| | --- <i>Guts other than for natural food casings:</i> | | |
| 0504 00 41 | ---- Of wild animals | kg. | Nil |
| 0504 00 49 | ---- Other | kg. | Nil |
| | --- <i>Bladders and stomachs:</i> | | |
| 0504 00 51 | ---- Of wild animals | kg. | Nil |
| 0504 00 59 | ---- Other | kg. | Nil |
| 0505 | SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS | | |
| 0505 10 | - <i>Feathers of a kind used for stuffing; down:</i> | | |
| 0505 10 10 | --- Of wild birds | kg. | Nil |
| 0505 10 90 | --- Other | kg. | Nil |
| 0505 90 | - <i>Other:</i> | | |
| 0505 90 10 | --- Peacock tail and wing feather (trimmed or not) | kg. | Nil |
| | --- <i>Other feather (excluding for stuffing purpose):</i> | | |
| 0505 90 21 | ---- Of wild birds | kg. | Nil |
| 0505 90 29 | ---- Other | kg. | Nil |
| | --- <i>Powder and waste of feathers or parts of feathers:</i> | | |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1) | (2) | (3) | (4) |
| 0505 90 31 | ---- Of wild birds | kg. | Nil |
| 0505 90 39 | ---- Other | kg. | Nil |
| | --- <i>Skins and other parts:</i> | | |
| 0505 90 91 | ---- Of wild birds | kg. | Nil |
| 0505 90 99 | ---- Other | kg. | Nil |
| 0506 | BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED POWDER AND WASTE OF THESE PRODUCTS | | |
| 0506 10 | - <i>Ossein and bones treated with acid:</i> --- <i>Bones, including horn-cores, crushed:</i> | | |
| 0506 10 11 | ---- Of wild animals | kg. | Nil |
| 0506 10 19 | ---- Other | kg. | Nil |
| | --- <i>Bone grist:</i> | | |
| 0506 10 21 | ---- Of wild animals | kg. | Nil |
| 0506 10 29 | ---- Other | kg. | Nil |
| | --- <i>Ossein:</i> | | |
| 0506 10 31 | ---- Of wild animals | kg. | Nil |
| 0506 10 39 | ---- Other | kg. | Nil |
| | --- <i>Bones, horn-cones and parts thereof, not crushed:</i> | | |
| 0506 10 41 | ---- Of wild animals | kg. | Nil |
| 0506 10 49 | ---- Other | kg. | Nil |
| 0506 90 | - <i>Other:</i> --- <i>Bone meal:</i> | | |
| 0506 90 11 | ---- Of wild animals | kg. | Nil |
| 0506 90 19 | ---- Other | kg. | Nil |
| | --- <i>Other:</i> | | |
| 0506 90 91 | ---- Of wild animals | kg. | Nil |
| 0506 90 99 | ---- Other | kg. | Nil |
| 0507 | IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS | | |
| 0507 10 | - <i>Ivory; ivory powder and waste:</i> | | |
| 0507 10 10 | --- Ivory | kg. | Nil |
| 0507 10 20 | --- Ivory powder and waste | kg. | Nil |
| 0507 90 | - <i>Other:</i> | | |
| 0507 90 10 | --- Hoof meal | kg. | Nil |
| 0507 90 20 | --- Horn meal | kg. | Nil |
| 0507 90 30 | --- Hooves, claws, nails and beaks | kg. | Nil |
| 0507 90 40 | --- Antlers | kg. | Nil |
| 0507 90 50 | --- Buffalo horns | kg. | Nil |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1) | (2) | (3) | (4) |
| 0507 90 60 | --- Tortoise-shell | kg. | Nil |
| 0507 90 70 | --- Claws and waste of tortoise shell | kg. | Nil |
| 0507 90 90 | --- Other | kg. | Nil |
| 0508 | CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF | | |
| 0508 00 | - <i>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:</i> | | |
| 0508 00 10 | --- Coral | kg. | Nil |
| 0508 00 20 | --- Chunks | kg. | Nil |
| 0508 00 30 | --- Cowries | kg. | Nil |
| 0508 00 40 | --- Cuttlefish bones | kg. | Nil |
| 0508 00 50 | --- Shells | kg. | Nil |
| 0508 00 90 | --- Other | kg. | Nil |
| 0509 | Omitted | | |
| 0510 | AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED | | |
| 0510 00 | - <i>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved:</i> | | |
| 0510 00 10 | --- Bezoar, cow (<i>goolochan</i>) | kg. | Nil |
| 0510 00 20 | --- Ox Gallstone | kg. | Nil |
| 0510 00 30 | --- Placenta, frozen | kg. | Nil |
| | --- <i>Other:</i> | | |
| 0510 00 91 | ---- Of wild animals | kg. | Nil |
| 0510 00 99 | ---- Other | kg. | Nil |
| 0511 | ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION | | |
| 0511 10 00 | - Bovine semen | kg. | Nil |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|--|------|--------------|
| (1) | (2) | (3) | (4) |
| | - <i>Other:</i> | | |
| 0511 91 | -- <i>Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:</i> | | |
| 0511 91 10 | --- Fish nails | kg. | Nil |
| 0511 91 20 | --- Fish tails | kg. | Nil |
| 0511 91 30 | --- Other fish waste | kg. | Nil |
| 0511 91 90 | --- Other | kg. | Nil |
| 0511 99 | -- <i>Other:</i> | | |
| | --- <i>Silkworm pupae:</i> | | |
| 0511 99 11 | ---- Artemia | kg. | Nil |
| 0511 99 19 | ---- Other | kg. | Nil |
| | --- <i>Sinews and tendons:</i> | | |
| 0511 99 21 | ---- Of wild life | kg. | Nil |
| 0511 99 29 | ---- Other | kg. | Nil |
| | --- <i>Other:</i> | | |
| 0511 99 91 | ---- Frozen semen, other than bovine; bovine embryo | kg. | Nil |
| 0511 99 92 | ---- Of wild life | kg. | Nil |
| 0511 99 99 | ---- Other | kg. | Nil |

Exemption to goods when cleared against a Post Export EPCG duty credit scrip (0% EPCG variant) Notifin. No. 02/2013-CE., dt. 18.2.2013.

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a Post Export EPCG duty credit scrip (0% EPCG variant) issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 {Export Promotion Capital Goods (EPCG) Scheme} of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from,-

- (i) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (ii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and
- (iii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).

2. The exemption shall be subject to the following conditions, namely:-

- (a) that the conditions (1) to (14) specified in paragraph 2 of the Notification No. 05/2013 – Customs, dated the 18th February, 2013 are complied and the said scrip has been registered by the Customs

- authority at the specified port of registration (hereinafter referred as the said Customs authority);
- (b) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;
 - (c) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 05/2013-Customs, dated the 18th February, 2013 and this exemption, debits the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;
 - (d) that the validity of the said scrip shall be eighteen months from the date of issue and the said scrip shall be valid on the date on which the above debit of duty is made;
 - (e) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs authority to the said Officer along with an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest;
 - (f) that based on the said written advice and undertaking, the said Officer endorses the clearance particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this exemption, which were debited by the said Customs authority, and keeps a record of such clearances;
 - (g) that the manufacturer retains a copy of the said scrip, debited by the said Customs authority and endorsed by the said Officer and duly attested by the holder of the scrip, in support of the clearance under this notification;
 - (h) that the benefits under this notification shall not be available to clear the items listed in Appendix 37B of the Handbook of Procedures, Volume 1;
 - (i) that the benefits under this notification shall not be available to goods or items, the imports of which are not permitted against the said scrip; and
 - (j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), against the amount debited in the said scrip and validated at the time of clearance.

Explanation - For the purposes of this notification,-

- (A) “Export obligation” shall have the same meaning as specified in Notification No. 05/2013- Customs, dated the 18th February, 2013;
- (B) “Foreign Trade Policy” means the Foreign Trade Policy, 2009-2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification of the Government of India in the Ministry of Commerce and Industry, No.1 (RE – 2012) /2009-2014, dated the 5th June 2012, as amended from time to time;
- (C) “Handbook of Procedures, Volume 1” means the Handbook of Procedures Volume 1, 2009-14, published in the Gazette of India, Extraordinary, Part I, Section 1 *vide* public notice of the Government of India in the Ministry of Commerce and Industry, Department of Commerce, No.01 (RE - 2012)/2009-2014,

dated the 5th June, 2012, as amended from time to time;

(D) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation, including a duty credit scrip under the said Act.

Exemption to goods when cleared against a Post Export EPCG duty credit scrip (3% EPCG variant) Notifin No. 03/2013-CE., dt. 18.2.2013.

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a Post Export EPCG duty credit scrip (3% EPCG variant) issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 {Export Promotion Capital Goods (EPCG) Scheme} of the Foreign Trade Policy which provides for duty remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from,-

- (i) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);
- (ii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and
- (iii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).

2. The exemption shall be subject to the following conditions, namely:-

- (a) that the conditions (1) to (14) specified in paragraph 2 of the Notification No. 06/2013 - Customs, dated the 18th February, 2013 are complied and the said scrip has been registered by the Customs authority at the specified port of registration (hereinafter referred as the said Customs authority);
- (b) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;
- (c) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 06/2013-Customs, dated the 18th February, 2013 and this exemption, debits the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;
- (d) that the validity of the said scrip shall be eighteen months from the date of issue and the said scrip shall be valid on the date on which the above debit of duty is made;
- (e) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs authority to the said Officer along with an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the

- short debit, along with applicable interest;
- (f) that based on the said written advice and undertaking, the said Officer endorses the clearance particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this exemption, which were debited by the said Customs authority, and keeps a record of such clearances;
 - (g) that the manufacturer retains a copy of the said scrip, debited by the said Customs authority and endorsed by the said Officer and duly attested by the holder of the scrip, in support of the clearance under this notification;
 - (h) that the benefits under this notification shall not be available to clear the items listed in Appendix 37B of the Handbook of Procedures, Volume 1;
 - (i) that the benefits under this notification shall not be available to goods or items, the imports of which are not permitted against the said scrip; and
 - (j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), against the amount debited in the said scrip and validated at the time of clearance.

Explanation - For the purposes of this notification,-

(A) “Export obligation” shall have the same meaning as specified in Notification No. 06/2013- Customs, dated the 18th February, 2013;

(B) “Foreign Trade Policy” means the Foreign Trade Policy, 2009-2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification of the Government of India in the Ministry of Commerce and Industry, No.1 (RE – 2012) /2009-2014, dated the 5th June 2012, as amended from time to time;

(C) “Handbook of Procedures, Volume 1” means the Handbook of Procedures Volume 1, 2009-14, published in the Gazette of India, Extraordinary, Part I, Section 1 *vide* public notice of the Government of India in the Ministry of Commerce and Industry, Department of Commerce, No.01 (RE - 2012)/2009-2014, dated the 5th June, 2012, as amended from time to time;

(D) “Regional Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation, including a duty credit scrip under the said Act.

Exemption to goods specified in the First and Second Schedule when cleared against a Post Export EPCG duty credit scrip.

Notifn. No. 14/2013-CE., dt. 18.4.2013.

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), when cleared against a Post Export EPCG duty credit scrip issued by the Regional Authority in accordance with paragraph 5.11 under Chapter 5 {Export Promotion Capital Goods (EPCG) Scheme} of the Foreign Trade Policy which provides for duty

remission in proportion to export obligation fulfilled (hereinafter referred to as the said scrip) from , -

(i) the whole of the duty of excise leviable thereon under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);

(ii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957); and

(iii) the whole of the additional duty of excise leviable thereon under section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978).

2. The exemption shall be subject to the following conditions, namely:-

(a) that the conditions (1) to (14) specified in paragraph 2 of the Notification No. 23/2013 – Customs, dated the 18 th April, 2013 are complied and the said scrip has been registered by the Customs authority at the specified port of registration (hereinafter referred as the said Customs authority);

(b) that the holder of the scrip, who may either be the person to whom the scrip was originally issued or a transferee-holder, presents the said scrip to the said Customs authority along with a letter or proforma invoice from the supplier or manufacturer indicating details of its jurisdictional Central Excise Officer (hereinafter referred as the said Officer) and the description, quantity, value of the goods to be cleared and the duties leviable thereon, but for this exemption;

(c) that the said Customs authority, taking into account the debits already made towards imports under Notification No. 23/2013-Customs, dated the 18 th April, 2013, and this exemption, debits the duties leviable, but for this exemption in or on the reverse of the said scrip and also mentions the necessary details thereon, updates its own records and sends written advice of these actions to the said Officer;

(d) that the validity of the said scrip shall be eighteen months from the date of issue and the said scrip shall be valid on the date on which the above debit of duty is made;

(e) that at the time of clearance, the holder of the scrip presents the said scrip debited by the said Customs authority to the said Officer along with an undertaking addressed to the said Officer that in case of any amount short debited in the said scrip he shall pay on demand an amount equal to the short debit, along with applicable interest;

(f) that based on the said written advice and undertaking, the said Officer endorses the clearance particulars and validates, on the reverse of the said scrip, the details of the duties leviable, but for this exemption, which were debited by the said Customs authority, and keeps a record of such clearances;

(g) that the manufacturer retains a copy of the said scrip, debited by the said Customs authority and endorsed by the said Officer and duly attested by the holder of the scrip, in support of the clearance under this notification;

(h) that the benefits under this notification shall not be available to clear the items listed in Appendix 37B of the Handbook of Procedures, Volume 1 ;

(i) that the benefits under this notification shall not be available to goods or items, the imports of which are not permitted against the said scrip; and

(j) that the said holder of the scrip, to whom the goods were cleared, shall be entitled to avail the drawback or CENVAT credit of the duties of excise leviable under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), against the amount debited in the said scrip and validated at the time of clearance .

Explanation - For the purposes of this notification,-

(A) “Export obligation” shall have the same meaning as specified in Notification No. 23/2013- Customs, dated the 18 th April, 2013;

(B) “Foreign Trade Policy” means the Foreign Trade Policy, 2009-2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification number G.S.R. 1293(E) of the Government of India, Ministry of Commerce and Industry, Department of Commerce No.1 (RE – 2012) / 2009-2014 dated the 5 th June, 2012, as amended from time to time;

(C) “Handbook of Procedures, Volume 1” means the Handbook of Procedures Volume 1, 2009-14, published in the Gazette of India, Extraordinary, Part I, Section 1 vide public notice of the Government of India in the Ministry of Commerce and Industry, Department of Commerce, No.1 (RE – 2012) /2009-2014 dated the 5 th June, 2012, as amended from time to time;

(D) “Regional Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation, including a duty credit scrip under the said Act.

SECTION II
VEGETABLE PRODUCTS

NOTES

1. In this Section, the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 per cent. by weight.

2. In this Section the expression, “unit container” means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

NOTES

1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1) | (2) | (3) | (4) |
| 0601 | BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 1212 | | |
| 0601 10 00 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | kg. | |
| 0601 20 | - <i>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:</i> | | |
| 0601 20 10 | --- Bulbs, horticultural | kg. | |
| | --- <i>Chicory plants and roots:</i> | | |
| 0601 20 21 | ---- Plants | kg. | |
| 0601 20 22 | ---- Roots | kg. | |
| 0601 20 90 | --- Other | kg. | |
| 0602 | OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN | | |
| 0602 10 00 | - Unrooted cuttings and slips | kg. | |

| Tariff Item | Description of goods | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1) | (2) | (3) | (4) |
| 0602 20 | - <i>Trees, shrubs and bushes, grafted or not, of kinds, which bear edible fruits or nuts:</i> | | |
| 0602 20 10 | --- Edible fruit or nut trees, grafted or not | kg. | |
| 0602 20 20 | --- Cactus | kg. | |
| 0602 20 90 | --- Other | kg. | |
| 0602 30 00 | - Rhododendrons and azaleas, grafted or not | kg. | |
| 0602 40 00 | - Roses, grafted or not | kg. | |
| 0602 90 | - <i>Other:</i> | | |
| 0602 90 10 | --- Mushroom spawn | kg. | |
| 0602 90 20 | --- Flowering plants (excluding roses and rhododendrons) | kg. | |
| 0602 90 30 | --- Tissue culture plant | kg. | |
| 0602 90 90 | --- Other | kg. | |
| 0603 | CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED | | |
| | - Fresh: | | |
| 0603 11 00 | -- Roses | kg. | |
| 0603 12 00 | -- Carnations | kg. | |
| 0603 13 00 | -- Orchids | kg. | |
| 0603 14 00 | -- Chrysanthemums | kg. | |
| 0603 15 00 | -- Lilies (<i>Lilium</i> spp.) | kg. | |
| 0603 19 00 | -- Other | kg. | |
| 0603 90 00 | - Other | kg. | |
| 0604 | FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED | | |
| 0604 20 00 | - Fresh | kg. | |
| 0604 90 00 | - Other | kg. | |