GENERAL EXEMPTION NO. 118

Concessional rate of duty on specified goods when, imported into India for use in the manufacture of specified excisable goods:
[Notfn. No. 27/04-Cus. dt. 23.1.2004 as amended by 12/06 and 33/07].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below and falling under the heading, sub-heading or tariff item 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, when imported into India for use in the manufacture of goods of the description specified in the corresponding entry in column (6) of the said Table and falling under the heading, sub-heading or tariff item of the said First Schedule, specified in the corresponding entry in column (5) of the said Table, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

Explanation.- For the purposes of this notification, the rate specified in column (4) is the ad valorem rate.

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<thead>
<tr>
<th>S No.</th>
<th>Heading or sub-heading or tariff item</th>
<th>Description of goods</th>
<th>Standard rate</th>
<th>Heading or subheading or tariff item</th>
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<td>2.</td>
<td>2907 23 00</td>
<td>Bis-phenol A</td>
<td>5%</td>
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### GENERAL EXEMPTION NO. 118

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<tr>
<td>34.</td>
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