

## 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.

**Table**

S No.	Heading or sub-heading or tariff item	Description of goods	Standard rate	Heading or sub heading or tariff item	Description of goods
(1)	(2)	(3)	(4)	(5)	(6)
1.	Omitted				
2.	2907 23 00	Bis-phenol A	5%	3907 30	All goods
3.	2910 30 00	Epichlorohydrin	5%	3907 30	All goods
4.	Omitted				
8.	Omitted				
6.	Omitted				
7.	Omitted				
8.	Omitted				
9.	Omitted				
10.	Omitted				
11.	Omitted				
12.	Omitted				
13.	Omitted				
14.	Omitted				
15.	Omitted				
16.	Omitted				
17.	Omitted				
18.	Omitted				
19.	Omitted				

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20.	Omitted				
21.	Omitted				
22.	Omitted				
23.	Omitted				
24.	Omitted				
25.	Omitted				
26.	Omitted				
27.	Omitted				
28.	Omitted				
29.	Omitted				
30.	Omitted				
31.	Omitted				
32.	Omitted				
33.	2907 11 10	Phenol	5%	2907 23 00	Bis-phenol A
34.	2914 11 00	Acetone	5%	2907 23 00	Bis-phenol A

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