

GENERAL EXEMPTION NO. 192**Exemption to goods falling under various chapters:****[Notfn. No. 57/09-Cus., dt. 30.5.2009 as amended by 121/11, 67/16, 36/19,16/21]**

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 goods of the description as specified in column (3) of the Table appended hereto and falling under the Heading, Sub-heading or Tariff Item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said Table, when imported into India from the countries as mentioned in Appendix I, from so much of that portion of the applied rate of duty of customs leviable thereon as is specified in the corresponding entry in column (4) of the said Table:

Provided that the importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of the countries as mentioned in Appendix I, in accordance with provisions of the Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of MERCOSUR Member States comprising the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Republica Oriental del Uruguay and the Republic of India) Rules, 2009, published in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 56/2009-Customs (N.T.), dated the 30th of May, 2009.

Provided further that for the goods specified in the entry at Sl No 14 of the table, the exemption shall apply only for goods imported from Paraguay for a Tariff Rate Quota not exceeding 30,000 metric tonne per year.

Explanation. - For the purposes of this notification, “applied rate of duty” means the sum of the standard rate of duty specified in the First Schedule to the Customs Tariff Act, 1975 and Agriculture Infrastructure and Development Cess leviable under clause 115 of the Finance Bill, 2021 (15 of 2021) in respect of 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).

Table

Sl No.	Heading, Sub-heading or Tariff Item	Description	Extent of tariff concessions (per centage of the applied rate of duty)
(1)	(2)	(3)	(4)
1	1041010	All Goods	10%
2	2031200	All Goods	10%
3	2031900	All Goods	10%
4	2032100	All Goods	10%
5	2032200	All Goods	10%
6	2032900	All Goods	10%
7	2062100	All Goods	10%
8	2062200	All Goods	10%
9	2101100	All Goods	10%
10	2101200	All Goods	10%

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(1)	(2)	(3)	(4)
11	2101900	Other Meat of Swine,Sltd,In Brine,Drd/ Smkd Excl.Ham	10%
12	03011100 and 03011900	All Goods	10%
13	15050010	All Goods	10%
14	15071000	All Goods	10%
15	22072000	All Goods	20%
16	28182010	All Goods	20%
17	28183000	All Goods	20%
18	28241010	All Goods	20%
19	28332210	All Goods	20%
20	28332290	All Goods	20%
21	28332910	All Goods	20%
22	28491000	All Goods	20%
23	28500010	All Goods	20%
24	28500020	All Goods	20%
25	28500030	All Goods	20%
26	28500041	All Goods	20%
27	28500049	All Goods	20%
28	28500050	All Goods	20%
29	29041010	All Goods	20%
30	29041020	All Goods	20%
31	29041030	All Goods	20%
32	29041040	All Goods	20%
33	29053990	Other (2-Metil-2,4-Pentanodiol (Hexilenoglicol)	20%
34	29054300	All Goods	20%
35	2909 49	All Goods	20%
36	29141300	All Goods	20%
37	29144000	4-Hydroxy-4-Methyl Pentan-2-One (Diiacetone-Alcohols)	20%
38	29173200	All Goods	20%
39	29181400	All Goods	20%
40	29181510	All Goods	20%
41	29181520	All Goods	20%
42	29181530	All Goods	20%
43	29181540	All Goods	20%
44	29181550	All Goods	20%
45	29181590	All Goods	20%
46	29224210	Glutamic Salts	20%
47	29232010	All Goods	20%
48	29232090	All Goods	20%
49	29291020	All Goods	20%
50	2932 99	Other (Glycerol Formal)	20%
51	29362920	Niacinamide or niacin	20%

(1)	(2)	(3)	(4)
52	32011000	All Goods	20%
53	32041211	All Goods	10%
54	32041212	All Goods	10%
55	32041213	All Goods	10%
56	32041214	All Goods	10%
57	32041215	All Goods	10%
58	32041216	All Goods	10%
59	32041217	All Goods	10%
60	32041218	All Goods	10%
61	32041219	All Goods	10%
62	32041221	All Goods	10%
63	32041222	All Goods	10%
64	32041223	All Goods	10%
65	32041224	All Goods	10%
66	32041225	All Goods	10%
67	32041229	All Goods	10%
68	32041231	All Goods	10%
69	32041232	All Goods	10%
70	32041239	All Goods	10%
71	32041241	All Goods	10%
72	32041242	All Goods	10%
73	32041243	All Goods	10%
74	32041244	All Goods	10%
75	32041245	All Goods	10%
76	32041246	All Goods	10%
77	32041247	All Goods	10%
78	32041248	All Goods	10%
79	32041251	All Goods	10%
80	32041252	All Goods	10%
81	32041253	All Goods	10%
82	32041254	All Goods	10%
83	32041255	All Goods	10%
84	32041259	All Goods	10%
85	32041261	All Goods	10%
86	32041262	All Goods	10%
87	32041263	All Goods	10%
88	32041264	All Goods	10%
89	32041265	All Goods	10%
90	32041266	All Goods	10%
91	32041267	All Goods	10%
92	32041268	All Goods	10%
93	32041269	All Goods	10%
94	32041291	All Goods	10%
95	32041292	All Goods	10%
96	32041293	All Goods	10%

(1)	(2)	(3)	(4)
97	32041294	All Goods	10%
98	32041295	All Goods	10%
99	32041299	All Goods	10%
100	32041411	All Goods	10%
101	32041419	All Goods	10%
102	32041421	All Goods	10%
103	32041429	All Goods	10%
104	32041431	All Goods	10%
105	32041439	All Goods	10%
106	32041440	All Goods	10%
107	32041450	All Goods	10%
108	32041460	All Goods	10%
109	32041470	All Goods	10%
110	32041481	All Goods	10%
111	32041482	All Goods	10%
112	32041483	All Goods	10%
113	32041484	All Goods	10%
114	32041485	All Goods	10%
115	32041486	All Goods	10%
116	32041487	All Goods	10%
117	32041488	All Goods	10%
118	32041489	All Goods	10%
119	32041490	All Goods	10%
120	32061190	All Goods	10%
121	32064910	All Goods	10%
122	32064920	All Goods	10%
123	32064930	All Goods	10%
124	32064940	All Goods	10%
125	32064990	All Goods	10%
126	34051000	All Goods	20%
127	38051020	All Goods	20%
128	38059090	Pine Oil	20%
129	38061010	All Goods	20%
130	38061090	All Goods	20%
131	38062000	Salts Of Rosin, Of Resin Acids	20%
132	38063000	All Goods	20%
133	38069010	Run Gums	20%
134	38069090	All Goods	20%
135	38089210	Maneb	20%
136	38089400	Disinfectants (Based In 2-(Tiocianometiltio Benzotiazol)	20%
137	40082120	For resoling or repairing or retreading rubber tyres.	20%
138	41021010	All Goods	100%
139	41021020	All Goods	100%
140	41021030	All Goods	100%

(1)	(2)	(3)	(4)
141	41012010	All Goods	100%
142	41012020	All Goods	100%
143	41012090	All Goods	100%
144	41015010	All Goods	100%
145	41015020	All Goods	100%
146	41015090	All Goods	100%
147	41019010	All Goods	100%
148	41019020	All Goods	100%
149	41019090	All Goods	100%
150	41041100	All Goods	20%
151	41041900	All Goods	20%
152	41044100	All Goods	20%
153	41044900	All Goods	20%
154	41051000	In the wet State (Melding wet)	20%
155	41053000	All Goods	20%
156	41062100	In The Wet State (Including Wet Blue), Vgtbl Tanned	20%
157	41062200	All Goods	20%
158	41071100	All Goods	20%
159	41071200	All Goods	20%
160	41071900	All Goods	20%
161	41079100	All Goods	20%
162	41079200	All Goods	20%
163	41079900	All Goods	20%
164	41120000	All Goods	20%
165	41131000	All Goods	20%
166	41141000	All Goods	20%
167	41142010	All Goods	20%
168	41142020	All Goods	20%
169	41151000	All Goods	20%
170	41152010	All Goods	20%
171	41152090	All Goods	20%
172	42021110	All Goods	20%
173	42021120	All Goods	20%
174	42021130	All Goods	20%
175	42021140	All Goods	20%
176	42021150	All Goods	20%
177	42021170	All Goods	20%
178	42021190	All Goods	20%
179	42031010	All Goods	20%
180	42050020	All Goods	20%
181	42050090	All Goods other than goods of a kind used in machinery or mechanical appliances for other technical uses.	20%
182	43021920	Whole Skin, Without Head, Not Assembled Of Lamb	20%

(1)	(2)	(3)	(4)
183	43021990	Hides and Skin of other animals with hair on , tanned or dressed other than lamb	20%
184	48191010	Boxes of Corrugated Pater and Paper Board	10%
185	48192020	All Goods	10%
186	48196000	All Goods	20%
187	48201010	All Goods	10%
188	48201020	All Goods	10%
189	48202000	All Goods	10%
190	48211020	All Goods	10%
191	50020010	All Goods	20%
192	50020020	All Goods	20%
193	50020030	All Goods	20%
194	51012100	All Goods	20%
195	51011100	All Goods	20%
196	51011900	All Goods	20%
197	51012900	All Goods	20%
198	51021110	All Goods	20%
199	51021190	All Goods	20%
200	51052910	All Goods	20%
201	51052990	All Goods	20%
202	52042010	All Goods	20%
203	52042020	All Goods	20%
204	52042030	All Goods	20%
205	52042040	All Goods	20%
206	52042090	All Goods	20%
207	52051310	All Goods	20%
208	52051390	All Goods	20%
209	52052110	All Goods	20%
210	52052120	All Goods	20%
211	52052130	All Goods	20%
212	52052190	All Goods	20%
213	52052210	All Goods	20%
214	52052220	All Goods	20%
215	52052290	All Goods	20%
216	52052310	Cotton Yarn, Containing 85 % Of More Of Weight Of Cotton-Crude	20%
217	52052390	All Goods	20%
218	52053110	All Goods	20%
219	52053120	All Goods	20%
220	52053130	All Goods	20%
221	52053190	All Goods	20%
222	52053210	All Goods	20%
223	52053220	All Goods	20%
224	52053290	All Goods	20%
225	52064300	All Goods	20%

(1)	(2)	(3)	(4)
226	52071000	All Goods	20%
227	52079000	All Goods	20%
228	52081290	All Goods	20%
229	52081390	All Goods	20%
230	52081990	All Goods	20%
231	64034000	All Goods	20%
232	64051000	All Goods	20%
233	64052000	All Goods	20%
234	64059000	All Goods	20%
235	64069910	All Goods	20%
236	64069920	All Goods	20%
237	68132010	Brake Linings And Pads	20%
238	68132090	Asbestos Friction Materials	20%
239	6907	Unglazed vitrified tiles whether polished or not, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is more than 7 cm	20%
240	69101000	Of Porcelain	20%
241	69120010	All Goods	20%
242	70010010	All Goods	20%
243	70023100	All Goods	20%
244	70060000	All Goods	20%
245	70080010	All Goods	20%
246	70080020	All Goods	20%
247	70080090	All Goods	20%
248	70111020	BULBS OF A DIAMETER OF < OR = 90mm	20%
249	70111090	All Goods	20%
250	70112000	For Cathode - Ray Tubes	20%
251	702000	Glass Inners For Vacuum Flasks Or For Other Vacuum Vessels	20%
252	70189010	Glass Statues	20%
253	70189090	Other	20%
254	70189010	Glass Statues	20%
255	70189090	Other	20%
256	70161000	Glass Cubes and other Glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	20%
257	70169000	Other	20%
258	70179090	Other	20%
259	70182000	Glass microspheres not exceeding 1 mm in diameter	20%
260	73030010	All Goods	20%
261	73030020	All Goods	20%
262	73030030	All Goods	20%
263	73030090	All Goods	20%
264	73045930	Up to 229 mm outer diameter	20%

(1)	(2)	(3)	(4)
265	73063010	Of iron	20%
266	73063090	Other	20%
267	73090010	All Goods	20%
268	73182200	All Goods	20%
269	73182400	All Goods	20%
270	73101020	Trunks and cases	20%
271	73202000	All Goods	20%
272	73209010	All Goods	20%
273	73209020	All Goods	20%
274	73211110	All Goods	20%
275	73211120	Other stoves other than those for solid fuel	20%
276	73211190	Other cooking appliances and plate warmers other than for solid fuel	20%
277	76042100	All Goods	20%
278	76151910	All Goods	20%
279	76151920	All Goods	20%
280	76151930	All Goods	20%
281	76151940	All Goods	20%
282	82119100	All Goods	20%
283	82119200	All Goods	20%
284	82130000	All Goods	20%
285	83021010	All Goods	20%
286	83021020	All Goods	20%
287	83021090	All Goods	20%
288	83099010	All Goods	20%
289	83100010	All Goods	20%
290	83100090	All Goods	20%
291	84129090	Other parts of machinery of headings 8412.21 or 8412.31	20%
292	84133020	All Goods	20%
293	84133090	All Goods	20%
294	84136010	All Goods	20%
295	84136090	All Goods	20%
296	84139110	All Goods	20%
297	84139120	All Goods	20%
298	84139130	All Goods	20%
299	84139140	All Goods	20%
300	84139190	All Goods	20%
301	84151010	All Goods	20%
302	84151090	All Goods	20%
303	84152090	All Goods	20%
304	84158190	All Goods	20%
305	84158290	All Goods	20%
306	84158310	All Goods	20%
307	84158390	All Goods	20%

(1)	(2)	(3)	(4)
308	84181010	Commercial Type - Combined Refrigerators - Freezers Fitted with Separate External Doors	20%
309	84181090	All Goods	20%
310	84182100	All Goods	20%
311	84183010	All Goods	20%
312	84183090	All Goods	20%
313	84184010	All Goods	20%
314	84184090	All Goods	20%
315	84185000	All Goods	20%
316	84186100	Compressions type units whose condensers are heat exchangers	20%
317	84186950	All Goods	20%
318	84186990	All Goods	20%
319	84229010	All Goods	20%
320	84335200	All Goods	20%
321	84336010	All Goods	20%
322	84336020	All Goods	20%
323	84378010	All Goods	20%
324	84371000	All Goods	20%
325	84501100	All Goods	20%
326	84512100	All Goods	20%
327	84521011	All Goods	20%
328	84521012	All Goods	20%
329	84521019	All Goods	20%
330	84521021	All Goods	20%
331	84521022	All Goods	20%
332	84521029	All Goods	20%
333	84523010	All Goods	20%
334	84523090	All Goods	20%
335	84529010	All Goods	20%
336	84591000	All Goods	20%
337	84596910	All Goods	20%
338	84596920	All Goods	20%
339	84596930	All Goods	20%
340	84596940	All Goods	20%
341	84596990	All Goods	20%
342	84612019	All Goods	20%
343	84622910	All Goods	20%
344	84622920	All Goods	20%
345	84622930	All Goods	20%
346	84622990	All Goods	20%
347	84629990	All Goods	20%
348	84639090	All Goods	20%

(1)	(2)	(3)	(4)
349	84669400	All Goods	20%
350	84713090	All Goods	100%
351	84716029	All Goods	100%
352	84716090	Automatic bank surveillance terminals	100%
353	84719000	All Goods	100%
354	84733099	All Goods	100%
355	84743200	All Goods	20%
356	84743900	All Goods	20%
357	84791000	All Goods	20%
358	84798999	All Goods	20%
359	84811000	All Goods	20%
360	84812000	All Goods	20%
361	84818049	Plastic Tap, Pressure Register	20%
362	84818090	Water Entrance Valves	20%
363	84819090	All Goods	20%
364	84821020	All Goods	20%
365	84821030	All Goods	20%
366	84821090	All Goods	20%
367	84822011	All Goods	20%
368	84822012	All Goods	20%
369	84822013	All Goods	20%
370	84822090	All Goods	20%
371	84823000	All Goods	20%
372	84824000	All Goods	20%
373	84825011	All Goods	20%
374	84825012	All Goods	20%
375	84825013	All Goods	20%
376	84825021	All Goods	20%
377	84825022	All Goods	20%
378	84825023	All Goods	20%
379	84828000	All Goods	20%
380	84829119	All Goods	20%
381	84829130	Rollers (Cylindrical Rollers)	20%
382	84829900	All Goods	20%
383	84833000	All Goods	20%
384	84841010	All Goods	20%
385	84842000	All Goods	20%
386	85011020	AC Motor (Synchronous)	20%
387	85013310	All Goods	20%
388	85014090	Other (Fractional Power Motor)	20%
389	85015210	All Goods	20%
390	85015310	All Goods	20%
391	85044010	All Goods	20%
392	85044021	All Goods	20%
393	85044029	All Goods	20%

(1)	(2)	(3)	(4)
394	85044030	All Goods	20%
395	85044040	All Goods	20%
396	85044090	All Goods	20%
397	85079090	Parts Of Storage Batteries (Plastic Recipients And Lids)	20%
398	85086000	Vacuum Cleaners, Including Dry, And Wet Vacuum Cleaners	20%
399	85176290	Telephonic Or Telegraphic Switching Apparatus	100%
400	85176230	Modems (Modulators -Demodulators)	100%
401	85176990	All Goods	100%
402	85177090	Other Apparatus Parts	100%
403	85365090	Other (Obs.: Only For 1- Switches; 2 -Rotative Switches)	20%
404	85366110	All Goods	20%
405	85366190	All Goods	20%
406	85366910	Of Plastic (Only For "Fuse Holders")	20%
407	85366990	Of Other Materials (Only For "Fuse Holders")	20%
408	85371000	All Goods	20%
409	844331	Operating By Reproducing The Original Image Via Na Intermediate Onto The Copy (Indirect Process)	20%
410	84439910	All Goods	20%
411	84439920	All Goods	20%
412	84439930	All Goods	20%
413	84439940	OTHER	20%
414	90189022	Knives, Scissors And Blades (Electro-Surgical Knife-Bistoury)	20%
415	90189092	Baby Incubators	20%
416	90258010	Hydrometers And Similar Floating Instruments (Only For: Digital Measurements Instruments)	20%
417	90258020	Barometers, Not Combined With Other Instruments (Only For: Digital Measurements Instruments)	20%
418	90258030	Lactometer (Only For: Digital Measurements Instruments)	20%
419	90258090	All Goods	20%
420	90259000	All Goods	20%
421	90278090	All Goods	20%
422	90291090	All Goods	20%
423	90303310	Ammeters, Volt Meters And Watt Meters	20%
424	90303320	Other Spectrum Resistance Meters	20%
425	90303330	Capacitance Meter	20%
426	90303340	Frequency Measuring Apparatus	20%
427	90303350	Mega Meters	20%
428	90303390	Other	20%
429	90308990	All Goods	20%
430	90321090	All Goods	20%

(1)	(2)	(3)	(4)
431	90322010	All Goods	20%
432	90322090	All Goods	20%
433	94014000	All Goods	20%
434	94016100	Other Seats With Wooden Frames Upholstered	20%
435	94016900	All Goods	20%
436	94017900	All Goods	20%
437	94018000	All Goods	20%
438	94019000	All Goods	20%
439	94021090	All Goods	20%
440	94029010	All Goods	20%
441	94029020	All Goods	20%
442	94029090	All Goods	20%
443	94032010	All Goods	20%
444	94034000	All Goods	20%
445	94035010	All Goods	20%
446	94035090	All Goods	20%
447	94036000	All Goods	20%
448	94038200	Furniture of wicker work or bamboo	20%
449	94038900	All Goods	20%
450	94039000	All Goods	20%

2. This notification shall come into effect on the 1st of June, 2009.

Appendix I

Sl. No.	Country
(1)	(2)
1	Argentina
2	Brazil
3	Paraguay
4	Uruguay

