

## GENERAL EXEMPTION NO. 117

**Nil duty or 5% duty on specified goods when imported into India for use in the manufacture of the finished goods**

[Notfn.No. 25/99-Cus. dt. 28.2.1999 as amended by Notfn. No. 60/99, 20/00, 54/00, 20/01, 26/02, 57/02,108/02, 8/03, 28/03, 9/04, 70/04, 22/05, 25/08,20/10, 117/11,16/12, 17/16, 36/19, 05/2020]

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 specified in column (3)** of Table below, and falling under the Chapters or heading or sub-heading or tariff items 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 the finished goods** specified in the corresponding entry in **column (4)** of the said Table, from so much of that portion of the duty of customs leviable, thereon which is specified in the said First Schedule, as is in excess of the amount calculated at the rate of,-

- (a) **Nil** in the case of the imported goods specified in **List A**; and
- (b) **5% ad valorem** in the case of the imported goods specified in **List B**;

Provided 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.

TABLE

S. No.	Chapter or heading or sub-heading or tariff item	Description of imported goods	Description of finished goods
(1)	(2)	(3)	(4)

**LIST A**

- |    |                            |   |   |
|----|----------------------------|---|---|
| 1. | 15, 29, 32, 34, 39, 48, 70 | Alpha cellulose paper/cotton paper; Electrical grade kraft paper; Tung oil; Volan/Silane treated glass fabric/cloth   | Copper clad laminates-phenolic or paper phenolic or glas-epoxy types; composite type copper clad laminates; printed circuit boards. |
| 2. | 25,28,40 56,70,84 85       | Potassium carbonate/Potassium Nitrate(prilled); Barium carbonate; Pumice Powder; Cerium oxide Anode buttons; Necks and Neck tubings; wool felt/rubber based felt sleeve; cullet (recycled glass scrap)Spodumene | Parts of television picture tubes; parts of cathod ray tubes  |
| 3. | 25, 28, 40, 70, 84, 85     | Strontium carbonate; garnet powder; stud pins; Titanium dioxide; sodium antimonate; rubber sleeve   | Glass shells/parts for colour picture tubes; glass shell/parts of cathode ray tubes   |
| 4. | Omitted                    |   |   |

(1)	(2)	(3)	(4)
5.	28	High purity gases: Argon; halocarbon-14; halocarbon-116; halocarbon-23, helium; silicon tetrachloride; sulphur hexafluoride; chlorine; silane; hydrochloric acid; phosphine & silane mixture; boron trichloride; dichlorosilane, diborane; hydrogen bromide; phosphine in nitrogen; nitrous oxide; boron trifluoride; arsine & arsine mixture; phosphine in hydrogen; hydrogen; nitrogen	Integrated circuits, Semi-conductor devices.
6.	28, 29	High purity chemicals: Acetic acid MOS/CMOS grade; Sulphuric acid MOS/CMOS grade; Hydrochloric acid MOS/CMOS grade; Buffered oxide etchant MOS/CMOS grade; Ammonium fluoride MOS/CMOS grade; Trichloroethylene MOS/CMOS grade; Isopropyl alcohol, MOS/CMOS grade Acetone MOS/CMOS grade; Hydrofluoric acid MOS/CMOS grade; Nitric Acid MOS/CMOS grade; Phosphoric acid MOS/CMOS grade; Hydrogen peroxide MOS/CMOS grade	Integrated circuits; Semi-conductor devices.
7.	28, 29, 38, 76	Cadmium sulphide; cadmium telluride; silicon dioxide; cadmium chloride; zinc telluride; indium; germane; disilane; phosphine; hydrogen fluoride; aluminium sputtering target; zinc oxide sputtering target; adhesive coated aluminium foil; high purity hydrogen; high purity nitrogen; high purity argon; copper doped graphite paste; high purity methane; diborane in high purity helium	Solar cells/modules.
8.	28, 29, 32, 38, 39, 68, 74	Copper plating salts, their brighteners, levellers, conditioners, replenishers, stabilizers; Black Oxide Coating (Microtech) solution/salts, predip solution/salts, palladium catalyst solution/salts	Printed Circuit Boards.
9.	28, 29, 32 38, 71	Resistive, Conductive, Di-electric, Overglaze or solder pastes, compositions or inks in packing not exceeding 20 kg.	Hybrid Microcircuits; Potentio- meters, Resistors (other than heating resistors); Ceramic and Mica Capacitors; Conductive

(1)	(2)	(3)	(4)
			Rubber Switches/Key Boards.
10.	28, 29, 32, 39, 48, 69, 74, 85	Ceramic bodies (coated or uncoated); bandoliering tape with or without adhesives; solder plated copper wire of dia upto 1 mm; solder plated brass wire of dia upto 1 mm; high melting point solder alloy; paper backed polyurethane tape; epoxy marking ink with or without hardner/thinner	Thermistors; ceramic capacitors; Resistors (other than heating resistors)
11.	28, 29, 34	Resist stripper	Semi-conductor devices, printed circuit boards.
12.	28, 29, 34, 85,	Special materials: Surfactant, tetra ethyl-ortho-silicate (TEOS); trimethyl borate (TMB); trimethyl phosphite (TMPI); trichloroethane (TCA); dichloroethylene; sputtering targets; photo resist primer; edge bead remover	Integrated circuits, Semi-conductor devices.
13.	28, 29, 37	Photo resist & associated thinners or/and developers; photospin glass	Semi-conductor devices, printed circuit boards; LED/LED Displays, Liquid Crystal Displays, Hybrid Micro-Circuits.
14.	28, 29, 38	Electrolyte	Etched or Formed Aluminium Foil, Electrolytic Capacitors.
15.	28, 29, 38	Dopants or doping sources in all forms, and with or without precious metal constituents	Semi-conductor devices.
16.	28, 29, 38, 39	Epoxy/Epoxide resins/Epoxy moulding powder, compounds orencapsulants; Fillers, thinners, hardeners, accelerators and fire retardants	Capacitors; Semi-conductor Devices; Light Emitting Diodes; Mounted piergo electric Crystal; Liquid Crystal Displays; Electronic Valves and Tubes; Switches; Copper clad laminates of glass epoxy/paper epoxy type; composite type copper clad laminates; Delay lines; Line and Wave Traps; Potentiometers; Silicon Crystals or Silicon wafers; Connectors; Resistors (other than heating resistors); Deflection parts; Loudspeakers; Magnetic Heads; Paper Cones/Spiders/Dust Caps for Loud-

(1)	(2)	(3)	(4)
			speakers; Hybrid Microcircuits; Printed parts, Relays.
17.	28, 32	Ferric Oxide of purity of 90% and above; manganous manganic oxide with manganese content 71% or above; Manganese di-oxide of purity of 90% and above; Manganous Oxide; Nickel Oxide; Strontium Carbonate	Ferrites, Ceramic Capacitors, Resistors (other than heating resistors)
18.	28, 38, 39, 70, 74, 76	Aluminium paste; ethylene vinyl acetate sheets (EVA); primer for EVA; Crane glass; tedlar coated aluminium sheet; phosphorous oxychloride; halo carbon (CF <sub>4</sub> )/Freon gas; tinned copper interconnect; toughened glass with low iron content and transmittivity of min. 90% and above; multilayered sheets with tedlar base; fluoro polymer resin; ultra high purity (UHP) silane in UHP nitrogen; UHP silane; diborane in UHP silane; MOCVD grade phosphine in UHP silane; silver sputtering target; high purity tin tetrachloride; nitrogen trifluoride of 90% purity and above	Solar cells/modules.
19.	28, 39, 68, 73	Blue steel lapping carriers/lapping carriers; lapping vehicles; lapping abrasive powder; lapping compound	Mounted piezo-electric crystals; Printed Circuit Boards; Semi-conductor devices; Potentiometers; Resistors (other than heating resistors); Connectors; Switches; Relays; Tape deck mechanism; Magnetic heads; Deflection parts; DC micromotor upto 13.5 V not exceeding 20 Watt rating; Silicon in all forms, LED lamps and displays
20.	28, 39, 81, 85	Tantalum powder; Tantalum wire; GM Seals; Cans; Silver powder suspension; Manganese Nitrate; Heat shrinkable polyester tubing	Tantalum capacitors, Mounted Piezo Electric Crystals.
21.	28, 48, 69, 75, 78, 81, 84	Lead based ceramic composition; Magnesium titanate based ceramic composition; Neodium based ceramic composition; Alumina setters/slabs; Lint free paper/paper towels/ filter paper; Zirconia milling media/ high alumina tumbling media; Steel shots - copper plated hollow; Nickel and sulphonic acid based	Ceramic dielectric (multilayer) capacitors, Ceramic Capacitors, Resistors (other than heating resistors)

(1)	(2)	(3)	(4)
		plating chemicals; Razer blades/doctor blades	
22.	28, 68	Tantalum Neodyme oxide; Neodyme oxide; Strontium carbonate	Ceramic Capacitors.
23.	28, 70, 73, 75, 85	Crystal Holders, Bases, covers; Glass Bulbs; Glass Bases; Nickel Eyelets; Springs; Solder wire 25 SWG or thinner; Chromium Pellets	Mounted Piezoelectric crystals.
24.	28, 81	Tungsten rhenium wire; Suspension of aluminium oxide in binder; Suspension of tungsten powder and aluminium oxide in binder; Triple carbonate suspension of calcium, barium, strontium in binder	Electron guns and electron gun parts.
25.	29	Tetra Bromo Bisphenol-A; Tricresyl/Aryl Phosphate	Copper clad laminates for Printed Circuit Boards.
26.	32	Electron Phosphor	Electronic Valves and Tubes.
27.	28, 32, 38	Desmearing agents	Printed Circuit Boards.
28.	32, 35, 39	Silicone based resins, oils, varnishes, lacquers, elastomers, with or without additives	Semi-conductor Devices; Liquid Crystal Displays; Electronic Valves and Tubes; Resistors (other than heating resistors); Connectors; Magnetic Tape; Relays; Potentiometers; Switches; Capacitor Grade metallised plastic film; Piezoelectric crystal; Hybrid Micro circuits, Capacitors
29.	32, 37, 39	Solder Mask/Resist in ink or film form, with or without associated catalyts	Printed Circuit Boards.
30.	32, 38	Screen printing inks, dyes, emulsions, lacquers, films (including sensitisers, hardners, catalyts)	Semi-conductor devices, pinte circuit boards, potentiometers, capacitors, hybrid microcircuits, printed parts, coils and inductors, resistors (other than heating resistors).
31.	32, 38	Internal dag, aqua dag, graphite, hitasols, external quoting graphite or external dag	Electronic Valves and Tubes.
32.	35, 39	Polyamide coatings or adhesives	Semi-conductor devices; Heat sinks; deflection parts.
33.	37	Photo Polymer Film	Printed Circuit Boards; Liquid Crystal Displays.
34.	37, 39	High resolution, high contrast photographic	Printed Circuit Boards; semi-

(1)	(2)	(3)	(4)
		films and photo stencil films; DIAZO (C <sub>6</sub> H <sub>5</sub> N <sub>2</sub> ) films	conductor devices; hybrid microcircuits.
35.	37, 70	High Resolution Photo Plates; Photomask Substrates	High Resolution Photo Masks; Semi-conductor devices; Liquid Crystal Displays; Silicon Single Crystals or Wafers, Printed Circuit Boards.
36.	37, 70	High resolution photo mask	Semi-conductor devices; printed Circuit Boards; Liquid Crystal Displays.
37.	38	Silicon in the form of undiffused wafers, discs or chips	Semi-conductor devices.
38.	38, 39, 76 or any other chapter	Polyvinyl flouride (TEDLAR); Tedlar Aluminium Tedlar; Toughened Glass Silver paste	Solar cells/modules.
39.	38, 81	Lithium niobate wafers	Hybrid microcircuits.
40.	38, 85	Silicon in the form of diffused wafers, discs or chips (with or without molybdenum disc)	Hybrid microcircuits or semi-conductor devices.
41.	38, 85	Getters	Electronic valves and tubes.
42.	39	Glass epoxy or/and polyamide prepregs	multilayer Printed Circuit Boards; copper clad laminates.
43.	39	Silicone rubber	Keypad switches; parts of EHT transformers.
44.	39	Plain plastic films (other than polystyrene film) of thickness 26 microns or below, metallised plastic films of thickness 26 microns or below "Explanation - for the removal of doubts, 'plain plastic film' includes biaxially oriented poly propylene (BOPP) film.	Plastic film Capacitors; Mixed Dielectric Capacitors, other than power capacitors
45.	39	Nylon 6.30% glass filled, flame retardant moulding powder/granules and with or without other additives	Potentiometers; connectors, Parts of relays/ switches/connectors
46.	39	Plain and glass filled nylon/polyamide with or without other additives	Relays; Potentiometers; tape deck mechanism: connectors, Parts of connectors; parts of relays/switches/connectors.
47.	39	Polypropylene moulding powder/granules	Deflection parts; Cassettes, capacitors
48.	39	Polybutylene terephthalate	Connectors: deflection parts; switches; relays, resistors; potentiometers;

(1)	(2)	(3)	(4)
			parts of relays/switches/connectors
49.	39	Heat shrinkable PVC sleeving, tubing, film or ring	Capacitors; relays; deflection parts.
50.	39	Polyurethane lapping pads	Mounted piezoelectric crystals; Printed Circuit Boards; semi-conductor devices; potentiometers; resistors (other than heating resistors); connectors; switches; relays; tape deck mechanisms; magnetic heads; deflection parts; DC Micromotors upto 13.5 volts and not exceeding 20 watts rating; silicon (in all forms).
51.	39	Plain polystyrene film	Plain film capacitors; mixed dielectric capacitors.
52.	39	Plain plastic film (other than Polystyrene film) of thickness 12 microns or below Explanation: -For the removal of doubt, "plain plastic film" includes Biaxially Oriented Polypropylene (BOPP) film	Electronic capacitor grade metallised dielectric plastic film.
53.	39	Release film for multilayer laminates	Printed Circuit Boards.
54.	39,40	Polyvinyl Alcohol, Polyisobutylene. Chlorosulphonated/chlorinated Polyethylene	Ferrites.
55.	39, 43	Antistatic materials in the form of tubes, strips, mats, covers, bins, boxes, containers	Semi-conductor devices, Hybrid microcircuits.
56.	39, 48, 59, 85	Insulating/taping material (including pocket carrier tape) in tape, roll or strip form with or without adhesive	Capacitors; deflection parts; resistors (other than heating resistors); semi-conductor devices; inductors.
57.	39, 48, 85	Domes or Dust caps; Paper/Plastic cones	Loudspeakers.
58.	39, 48, 85	Parts of Potentiometers	Potentiometers.
59.	39, 59, 73	Screen mesh of stainless steel/polyester/ metallised polyester/metallised nylon (in sizes of mesh 60 or above)	Ceramic capacitors, resistors; potentiometers; hybrid microcircuits
60.	39, 69, 73, 85	Ceramic/alumina substrates	Potentiometers; printed parts, resistors (other than heating resistors)
61.	39, 73, 79, 85	Parts of magnetic sound heads	magnetic sound heads.
62.	39, 74, 76	Copper clad laminates laminated to nylon,	Printed Circuit Boards.

(1)	(2)	(3)	(4)
		teflon, polyester; Aluminium clad entry foil and back up laminates	
63.	39, 85	Polyethylene terephthalate film with ferro magnetic coating of thickness upto 0.005 inch with magnetic coating 50 to 180 microinch	Floppy diskettes.
63A.	39, 73	Moulded shell with liner, steel hub ring, spring, shutter	Floppy diskette (3.5" size)
64.	39, 85	Parts/articles of silicone, Elastomer or silicone rubber	Liquid Crystal Displays; Semi-conductor Devices; EHT Transformers; Potentiometers; Electrolytic Capacitors; Solid tantalum capacitors.
65.	39, 85	Formers, bases, bobbins; Holders, brackets; Shielding cases, cans	RF/IF coils or transformers or deflection parts.
66.	40, 59	Bungs; Rubber pinch rollers with or without plastic bush	Electrolytic capacitors; tape deck mechanisms.
67.	40, 84, 85	Parts of Rotor Assembly; Commutator assembly or parts thereof; Brush assembly or parts thereof	DC Micromotors upto 13.5 volts and not exceeding 20 watts rating.
68.	40, 85	Anode assembly consisting of EHT cable, silicone rubber cap and contact spring or parts thereof (EHT cable in cut pieces or running length)	Deflection parts.
69.	48	Electrolytic Capacitor/Condenser Tissue paper	Electrolytic Capacitors; Plastic Film Capacitors.
70.	48, 76	Kraft paper/tissue paper or aluminium foil for voice coil	Loud speakers (cone type).
71.	59	Felt sheet (fully compressed) of 1.5 mm thickness and below	Tape deck mechanism.
72.	69, 78, 85	Headers; Caps with or without leads; Cans with or without leads; Pins; Stud seals; Lead beads; Ceramic beads; Ceramic-glass packages; Cap to Lead Assemblies; Ceramic Pipes; Lead frames, single or in roll form; Housings; Brass ring	Semi-conductor devices; Light Emitting Diodes; Resistors (other than heating resistors); Capacitors; Connectors; Hybrid Microcircuits; Printed parts.
73.	69, 85	Alumina rods and bars (with Alumina content above 90%) in coated or uncoated form; Ceramic plates/flats/cases/bases/formers;	Resistors (other than heating resistors); Semi-conductor Devices; Hybrid Microcircuits; Electron Guns



(1)	(2)	(3)	(4)
		Steatite rods and bars in coated or uncoated form	and Electron Gun parts.
74.	69, 85	Ceramic dielectric (coated or uncoated)	Ceramic capacitors.
75.	70	Glass filament yarn	Silane treated glass cloth/fabric for use in the copper clad laminates.
76.	32, 70, 85	Glass frit or glass powder; Glass preforms or pellets; Glass tubes	Liquid Crystal Displays; semi-conductor devices; Electronic valves and tubes (other than television picture tubes/ cathode ray tubes); Glass to metal seals; Lead frames; Transistor headers; Reed relays or Reed switches; delay lines; resistors (other than heating resistors); mounted piezoelectric crystals; electron guns and electron guns parts; gas discharge tubes.
77.	70, 85	Fused Quartzware	Semi-conductor devices; silicon in all forms.
78.	71	Synthetic quartz crystal blocks and blanks	Mounted Piezoelectric crystals.
79.		Omitted	
80.		Omitted	
81.	71, 72, 75, 80	Nickel plated steel strip; tin silver antimony alloy	Semi-conductor devices.
82.	76, 85	Aluminium wire with silicon or magnesium impurity of upto 2%	Semi-conductor devices.
83.	72	CRNGO silicon steel strip/ sheet/coil/hoop with or without tin plating	DC Micromotor; Potentiometer; Resistors.
84.	72	Coated/uncoated electrogalvanised CRCA/ miled steel/stainless steel in the form of sheet/strip/wire/coils	DC Micromotors; tape deck mechanism, resistors, potentiometers
85.	72, 73	Iron of 99.7% purity and above	Cast Alloy Permanent Magnets, Relays
86.	72, 73, 75, 81	Nickel iron Cobalt Alloy in all forms	Semi-conductor devices; electronic valves and tubes; transistor headers; glass to metal seals; lead frames; cast alloy permanent magnets; hybrid

(1)	(2)	(3)	(4)
			microcircuits; gas discharge tubes.
87.	72 or 73	Copper clad tin coated steel wire, dia 0.4mm to 1.2 mm/solder plated Copper covered steel wire (SPC)	Lead tabs for electrolytic capacitors, capacitors
88.	73, 85	Metal clad substrates in any form with or without tags	Potentiometers; Hybrid microcircuits; Printed parts; semi-conductor devices; Light Emitting Diodes.
89.	74	Electrolytic Tough Pitch (ETP) Copper wire rods	Lead wire for electronic parts.
90.	74	Solder plated/unplated brass strips upto 100 mm width; Silver plated brass strips upto 100 mm width.	Potentiometers/parts of potentiometers; connectors/parts of connectors; switches/parts of switches; relays/parts of relays.
91.		Omitted	
92.	74	Beryllium Copper rods/strips/sheets/ wire/foils with or without plating; Rectangular Profile Brass material (CuZn39Pb2)	Connectors/parts of connectors; relays/parts of relays; switches/parts of switches; gas discharge tubes/parts of gas discharge tubes.
93.	74	Tin coated/solder plated copper wire	Resistors, Capacitors, Deflection, Components, Thermistors, Varistorsthe sub-miniature fuses, micro fuses, resettable fuses and thermal fuses
94.	74	Continuous cast copper rod/copper scrap	Copper foil for copper clad laminates.
95.	74, 76, 85	Copper-cadmium braided wire; Self-soldering/self-bonding aluminium wire	Loudspeakers; microphones.
96.	74, 85	Oxygen-free high conductivity (OFHC) Copper base with weldable steel ring	Semi-conductor devices.
97.		Omitted	
98.	74, 85	Rayon or Silk cover Litz wire of the following sizes - (a) 6, 8, 12 or 24 strands with each strand diameter 0.03 mm; (b) 6 or 9 strands with each strand diameter 0.04 mm	RF/IF Coils or transformers.
99.	74, 85	Parts made of OFHC copper	Semi-conductor devices, electronic valves & tubes, transistor headers. glass to metal seals, capacitors.

(1)	(2)	(3)	(4)
100.	76	Etched or formed Aluminium Foils	Electrolytic Capacitors.
101.	76	Plain Aluminium foil containing more than 90% Aluminium	Etched or formed Aluminium foil; electrolytic capacitors or plastic film capacitors.
102.	76	Aluminium of purity 90% or above in the form of wire, strips, sheets, rods, bars, pipes, plates, sections, ribbons or shapes	Cans or Leads for Electrolytic capacitors; Semi-conductor Devices; Light Emitting Diodes; Capacitors; Capacitor grade Metallised Plastic films; Potentiometers; Disc covers for electrolytic capacitors.
103.	81	Cobalt	Cast Alloy Permanent Magnets.
104.	81	High purity chromium powder (99.90% and above)	Semi-conductor devices, Mounted piezo electric crystals, electronic valves and tubes, vacuum interruptor tubes, Resistors
105.	81, 85	Molybdenum and molybdenum alloys, wrought, in all forms and articles and parts thereof	Electronic Valves and Tubes; X-ray tubes; Semi-conductor Devices; Mounted Piezoelectric Crystals.
106.	84, 85	Parts of Vacuum Interruptor Tubes	Vacuum Interruptor Tubes.
107.	85	Self bonding / Self soldering insulated or enamelled copper wire	Deflection parts; Loudspeakers; Relays; Magnetic Heads, RF/IF Coils; Transformers (other than power transformers) and DC Micromotors upto 13.5 volts and not exceeding 20 watts rating; electronic tuner, Reed Relays, Hybrid Micro-Circuits, Degaussing Coil
108.	85	Parts of gas discharge tubes	Gas discharge tubes.
109.	85	Light Emitting Diodes in the form of Chips, wafers or undiced discs	Light Emitting Diodes, Lamps and Displays.
110.	85	Parts of Cathode Ray Tubes (other than glass parts)	Cathode Ray Tubes.
111.	85	Lead Tabs/Paddle Tabs	Electrolytic Capacitors.
112.	39, 72, 74, 76, 85	Parts of Relays, Switches, Connectors	Relays; Switches; Connectors.
113.	85	Parts of electron Guns	Electron Guns, Television picture tubes or Cathode Ray Tubes.

(1)	(2)	(3)	(4)
114.	85	Casings of aluminium	Electrolytic capacitors.
115.	85	Parts of CD/VCD/DVD mechanisms, namely, optical pick up assembly and parts thereof, DC micro motors, Loader parts of plastic (parts of CD loader), cable connector, springs, screws, washer	CD Deck Mechanism.
116.	85	Parts of Fly-back Transformer	Flyback Transformers.
117.	85	Parts of Tuners	TV Tuners.
118.	85	Parts of Data Cartridge	Data Cartridge.
119.	85	Parts of Transmitting tubes	Transmitting tubes.
120.	85	Parts of deflection yoke (DY)	Deflection parts.
121.	85, 90	Omitted	
122.	39,74,75,76	Composite copper clad materials consisting of Paper + Epoxy + Glass cloth	Printed Circuit Boards
123.	74	Glass Epoxy Copper clad laminates or Paper Phenolic Copper clad laminates	Printed Circuit Boards
124.	124.74	Copper foils (Plain or adhesive coated)	Copper clad laminates (phenolic or glass epoxy types); composite type copper clad laminates; multi-layer Printed Circuit Boards, parts of connectors
125.	28,29,38,72, 74, 84	Cupric Chloride Etchant; Ammonical Etchants; Solid Carbide Drills; Routers; Hot Air Levelling Flux; Electroless Copper Plating Solution; Sensitisers; Activators; Post Activators; Copper foil of refined copper; Colloidal / Semi colloidal Graphite (Shadow)	Printed Circuit Boards Solid
126.	28,29,39,68, 71,81,82	Plastic Film for Wafer Dicing; Graphite Jigs / Block/ Rods / Plates Dicing blades / wheels; Tungsten filament and or parts thereof; Tungsten Wire / Rod; Colour Paste and Diffusants; Silver conductive paste / Suspension; Palladium Wire; n- Butyl Acetate; Bonding Tools	LED/LED Displays; Semiconductor Devices; Hybrid Microcircuits; Mounted Piezo Electric Crystals; Resistors; Potentiometers
127.	70,85	Parts of data graphic display tubes(colour), with a phosphor dot screen pitch smaller than 0.4mm	Data graphic display tubes (colour), with a phosphor dot screen pitch

(1)	(2)	(3)	(4)
			smaller than 0.4 mm
128.	70,75	Glass Tubes/ Insulators/ Spacers;	Mounted piezo electric crystals
129.	39	Diallylphthalate (DAP) Moulding Powder or Compound (Plain or Glass/ Fibre filled with or without additives)	Connectors; Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Potentiometers; Relays of contact rating upto 7 amperes; Resistors
130.	39	Polyvinyl Chloride Film/Sheet Gold plating make up and replenisher solutions and salts; Resins for gold recovery	Floppy Disks/Diskettes
131.	28,38,39	Gold plating make up and replenisher solutions and salts; Resins for gold recovery	Semiconductor devices; LED/LED Displays; Connectors; PCBs, Parts of connectors
132.	74	Solder Plated Annealed Copper Wire (SCA) of diameter 0.4mm to 1.2 mm	Plastic film capacitors
133.	79, 80	Zinc of purity 90% or above in rod, wire or Strip form; (plated or unplated); Zinc wire/ Zinc-Aluminium wire with dia upto 5 mm, Tin-Zinc wire with dia upto 3 mm	Electronic Capacitor Grade Metallised Plastic Film/Capacitors blade fuses 1 to 40 Amps
134.	80	Tin Foil/ Tin Alloy Foil	Plastic Film Capacitors; Resistors (other than heating resistors)
135.	76	Aluminium wire (of purity 99.9% or above ) of dia upto 3mm	Lead Wires/Lead Tabs for electrolytic Capacitor grade Metallized Plastic film; Plastic film capacitors; semiconductor device; Capacitors
136.	28	Barium Carbonate	Ceramic Capacitors
137.	38,39,69	Hydroxy Propyl Methyl Cellulose Barium Titanate based or Lead Titanate based Ceramic composition	Ceramic Capacitors, Ceramic Substrates/Rods/Discs/Dielectric/ Powder
138.	28	Magnesium Oxide (Purity not less than 98%); Zinc Oxide (Purity not less than 98%); Aluminium Oxide (Purity not less than 99.9%); Vanadium Pentoxide (Purity not less than 99.9%); Lithium Carbonate (Purity not less than 90%); Manganese Carbonate (Purity not less than 98%); Bismuth	Resistors; Ceramic Capacitors

(1)	(2)	(3)	(4)
		Oxide (Purity not less than 90%); Cobalt Oxide (Purity not less than 90%); Copper Carbonate (Purity not less than 98%); Chromium Oxide (Purity not less than 98%); Indium Oxide (Purity not less than 90%); Dysprosium oxide (Purity not less than 90%); Gadolinium Oxide (Purity not less than 90%); Yttrium Oxide (Purity not less than 99.9%); Calcium Carbonate (Purity not less than 98%) ; Tin Oxide (Purity not less than 98%); Magnesium Carbonate (Purity not less than 90%); Iron Oxide (Purity not less than 90%); Barium Carbonate (Purity not less than 90%)	
139.	39,48,59	Resin - VAGH Co-Polymerised Vinyl Chloride Vinyl Acetate, Pressure Sensitive felt, with or without adhesive, Silicon Coated/Carbonized silicon paper	Magnetic Tapes/Cassettes, Parts of Cassettes
140.	39	Polyimide Film (Kapton)	IC Sockets (Connectors); Resistors; Potentiometers; Semiconductor devices
141.	39	Modified Polyphenylene Oxide	Deflection Components; potentiometers
142.	39	Phenolic Moulding Powder/Resin	Resistors; Potentiometers; Plastic Film Capacitors; Lead Wire/Lead Tabs of Electrolytic Capacitors
143.	72,74	Lead wires of Iron or non alloy steel plated or coated with other base metals	Resistors; Potentiometers; Plastic Film Capacitors; Lead Tabs of Electrolytic Capacitors
144.	29,72,74,76, 85	Copper alloy resistance wire and strips; Steel or Aluminium substrate or sheet form; Butyl DiGol	Resistors; Potentiometers
145.	69, 75, 76, 81	Metal alloy targets	Resistors; Resistor Grade Metallized Ceramic Cores
146.	85	Chip Transistors; Varicap Diodes	Tuners; Modulators; Hybrid Micro Circuits

(1)	(2)	(3)	(4)
147.	Omitted		
148. 28	Zinc Oxide (Purity minimum 99.5%); Strontium Oxide/Strontium Carbonate; Zinc Stearate (Purity minimum 90%); Polyvinyl alcohol (PVA); Polyvinyl Butyral (Ash Content max 1%)		Pre-Calcined Ferrite Powder (Spray Dried); Resistors
149. 28	Zirconium Oxide (Purity not less than 90%); Tin Oxide (Purity not less than 90%); Lanthanum Oxide (Purity not less than 90%); Zinc Oxide (Purity not less than 98%); Polystyrene (Purity not less than 98%); Magnesium Oxide (Purity not less than 98%); Calcium Carbonate (Purity not less than 98%); Tantalum Oxide (Purity not less than 90%); Barium Carbonate (Purity not less than 90%)		Microwave Dielectrics; Ceramic Capacitors; Resistors; Varistors; Thermistors
150. 39	Phenolic Moulding Powder/Resin  amperes at voltage not exceeding tens;		Hybrid Micro circuits; Potentiometers; Ceramic Capacitors; Thermistors; Varistors; Switches with contact rating less than 5 250 Volts AC or DC; Connectors;  Capacitors
151. 39,69	Guide Ceramic; Guide LCP (Liquid Crystal Polymer)		Print heads
152. 85	Parts of Loudspeaker		Loudspeakers
153. 74,85	High Voltage Rectifier Diodes; Focus Potmeter; Electrolytic Tough Pitch Wire /Rods/Formed Pins/parts made thereof		Deflection Components
154. 39	Polycarbonate (Plain or glass filled moulding powder)		Resistors; Potentiometers; Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Capacitors
155. 39	Poly Vinyl Acetate		Resistors; Potentiometers; Hybrid Micro Circuits
156. 72	Nickel Iron (low carbon/gas free grade) in Sheet or strip form/EB Welded Triple Metal		Resistors; Potentiometers;

(1)	(2)	(3)	(4)
		Strips/Controlled Expansion Alloy Strips	
157. 39	SRBP (Synthetic Resin Bonded Paper) sheets and substrate	Potentiometers; Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC	
158. 25	Ball Clay	Ceramic Cores/Substrates for resistors	
159. 32	Borosilicate Glass Powder	Parts of Electron Gun/Multiform Bead Glass Rods	
160.	Omitted		
161.	Omitted		
162. 28,29	Ammonium Dihydrogen Phosphate; Ammonium pantaborate	Electrolytic Capacitors	
163. 38	Carbon/Flurographite Powder	Potentiometers	
164. 28,34	Boron Nitride Suspension; Metallisation Inhabitation Fluid (Oil)	Electronic Capacitor Grade metallised Plastic Film/Plastic Film Capacitors	
165. 29	Dowanol PX-16S (Non-CFC solvent)	Flyback Transformers/Focus Resistors	
166. 28,29,38,48	Monoalkylethers of ethylene glycol; Flux 1544; ammonium Hydroxide (CMOS Grade); Ammonia (NH <sub>3</sub> ) (CMOS Grade); Lid perform; Chemcassette	Semiconductor devices	
167. 76	Etched Aluminium Foil	Formed Aluminium Foil for electrolytic capacitors.	
168. 29,32,38, 39,71	Dibutyl ether/Di-n-butyl ether Solvent; DMH Solvent; Printing Inks; Protective U.V. Lacquer; Dyes; Optical grade polycarbonate; Methyl Lactate; OFP; Cake Box; BOPP Film; Jewel box; Silver Sputtering Target	CD-R (unrecorded CD)	
169. 76	Aluminium clad entry foil	Printed circuit board	
170. 28	Phosphoric acid (MOS/CMOS, electronic grade);	Semi-conductor devices, LED/	



(1)	(2)	(3)	(4)
		Hydrogen peroxide (MOS/CMOS, electronic grade).	displays
171.	74, 76, 80	Aluminium wire with silicon or magnesium with impurity upto 2%; Bonding wire (aluminum, gold and copper based )	Semi-conductor devices, LED/LED displays, Hybrid micro-circuits
172.	80	Tin silver antimony alloy in any form	Semi-conductor devices, LED/LED displays
173.	28	Titanium dioxide of minimum purity 90%	Potentiometers, ceramic capacitors
174.	28, 29, 35, 72, 81	Barium bromide; Sodium aluminate; Bariumaluminate;  Methyl chloride; Dichloro methane; Titanium metal powder (90% purity); Cesium glass powder; Barium glass powder; Argon–Neon mixed gas (90% purity); Argon-hydrogen mixed gas (90% purity); Copper Plied Steel wire (tin plated ) with dia upto 1.5 mm; Adhesive paste	Gas discharge tubes  Methoklone;
175.	39	Tedlar film	Printed circuit boards, semiconductor devices, multi layer laminates, glass epoxy copper clad laminates
176.	39	Polyester film	Magnetic tape, plastic film capacitors
177.	29, 39	MEK (Methyl Ethyl Ketone); Polyurethane /Urethane elastomer;	Magnetic tape  Cyclohexanone
178.	39	Polyolefin heat shrinkable tubes/ sleeves	Deflection components
179.	27, 39, 75, 85	Kilopoise Grease; Polyester mesh;  bare or enameled form;	Resistors and Potentiometers  Nickel alloys resistance wires and strips in
180	85	Buffered Oxide Echants	Semi-conductor devices, LED/LED

(1)	(2)	(3)	(4)
181.	39	Conductive silver epoxy and hardener	displays Mounted Piezoelectric crystals, Hybrid-microcircuits
182.	39	Noryl; Nylon	LED/LED Displays, switches, power entry connectors
183.	39	Polyacetal	LED/LED displays, switches
184.	39	HDPE; LDPE; Poly propylene	LED/LED displays
185.	75, 85	Stempin	Electron gun, electronic valves and tubes, parts of electron gun
186.	39	Silicon oil	Capacitors, resistors, electronic capacitor grade metallised plastic film/ plastic film capacitors
187	27	Microcrystalline wax	Plastic film capacitors
188.	72	Coated/ uncoated CRCA/ Mild stainless steel in the form of sheets/ strips/ coils	Switches, lead frames
189.	69, 73	Conveying trays/super refractories/ pusher tiles/ ceramic sappers; Grinding steel balls (hardness 58-60%, carbon minimum 0.15%, chromium 1-1.2%);	Soft ferrite parts/ pre-calcined ferrite powder (spray dried), capacitors, resistors
			Steel balls
190.	69, 70, 71, 74, 85	Silver copper alloy wires; Glass tubes of sizes between 2mm to 6mm outside diameter, in cut lengths upto 40mm; Brass Fuse Caps; Polymeric Positive Temperature Coefficient Chips; Ceramic Tubes; Blade Fuse Body; Micro Fuse Base, Sub-Miniature Fuse Base, Micro Fuse Cover, Sub-Miniature Fuse Cover	Glass cartridges fuses/ ceramic tube fuses/ PPTC resettable fuses blade fuses 1 to 40 Amps sub-miniature fuses, micro fuses, resettable fuses and thermal fuses
191	28, 29, 38	Silicon carbide roller for furnace; polyethylene glycol; Zucoplast; Polyammonium citrate; Octanol; Copper oxide	Soft ferrites parts/ pre-calcinate ferrite powder (spray dried)
192.	68	Grinding wheels (metal bond, resin bond, diamond wheel, Conc 50-100%, grit D15- D30-400 mesh)/slicing wheels	Soft ferrites parts/ pre-calcined ferrite powder (spray dried), semiconductor devices
193.	25, 28, 40,	High speed spindles of more than 10,000 RPM;	Ferrites

(1)	(2)	(3)	(4)
	69, 73, 85	silicon carbide hollow heating rods, with or without perforations; Heating coils (made of kanthal wire suitable for 1375 <sup>o</sup> C dia 1 mm ); Cobalt oxide (90% pure); Conveying trays (335 X 340 X 30 mm Alumina / cumulite); Setting batts (320X320X15 mm alumina / cumulite); Alumina sandwiched silicon carbide plate (340X170X15 mm alumina / cumulite); Magnesium oxide; Cupric oxide; Miraflow-A (polycarbon acid); Chloropolyethylene (CPE); Temperature measuring rings	
194.	69, 85	Piezo ceramic formulated material / powder; Piezo ceramic discs/ mounted piezo electric plates; diaphragm of permalloy; weight of permalloy; terminal pins; yoke	Buzzers/ sirens /ringers
195.	73	Needle and springs	Print head
196.	72, 85	T-yoke	Loudspeakers
197.	28, 39	Acetylene black carbon/ other carbon and carbon powders; PTFE powder solutions	Resistors and potentiometers
198.	39, 74, 85	Former, bases, bobbins, brackets; CP wires; P.B.T.; Phenol resin moulding powder; Lamination/ El silicon steel strips	Transformers
199.	39	Polybutylene terephthalate	Connectors
200.	29	Ammonium adipate; Azelaic acid; P.Nitro benzoic acid	Electrolytic capacitors
201	71	Pelladium copper contact tapes	Relays
202	34, 72	Polywax; Tin coated CRCA sheets	Tuners

(1)	(2)	(3)	(4)
203	85	Parts of remote control	Remote control
204	85	Diffusion elements	Semiconductor devices
205	71	Silver copper alloy wire in dia upto 0.25 mm	Metal to ceramic brazing rings for GD tubes
206	38, 39, 40, 68, 74, 85	Ceramic disc single layer; pin; washer; axial lead finish; solder/ solder paste/ solder with paste/ solder flux; solder with flux; wire leads; eyelet finish; eyelet fixing collect; marking ink; epoxy resin/ stycast; carrier tape/ cover tape/ taping material/ sealing tape/ plastic reels	EMI/RFI filters
207	34	Termination paste	Capacitors, EMI/RFI filters
208	39	Phenolic resins; epoxy phenolic resins; silicon adhesive agent	Capacitors, resistors
209	73	Rivets	Potentiometers
210	69, 75, 85	Parts of cathodes	Cathodes for electron guns
211	72	Soft magnetic iron strips	Relays
212	79	Zinc manganate	Soft ferrites
213	39	Polypropylene granules	Capacitors
214	38	Catalysts	Resistors
215	74	Bronze powder	Resistors
216	38	Bentone	Resistors
217	25	Quartz powder	Resistors
218	32	Pigments	Capacitors, resistors
219	28	Magnesium aluminum silicate	Resistors
220	59	Fabric coated with rubber; Wax emulsion; basoplast	Loudspeakers, paper cones/ spiders/ dust caps for loudspeakers
221	39, 40, 84	Polyacetals, Acrylonitrile-Butadiene-Styrene(ABS) copolymers; polystyrene;	CD /DVD mechanism, loudspeakers

(1)	(2)	(3)	(4)
		Rubber belts /ring upto 150 mm; Acetal plastic powder/ resin /granule; Capstan shafts, sintered bush, rubber belts	
222	28, 39, 40, 70	Polyester/ polystyrene latex, glass cloth tape, acry emulsion, cobalt blue	Cathode ray tubes
223	69, 72, 75, 85	Stainless steel wire of dia below 0.8 mm; Stainless steel strips of thickness below 0.6mm; ceramic bases; eyelets; sleeves; caps; nails	Parts of electron guns
224	72, 73, 75, 76, 81	CRCA sheets, strips, wire and coils whether galvanized or not; Stainless steel-304/310/316/420 grades in the form of sheets, strips, wire, coils; Trimetal steel/INVAR in the form of sheets, strips, wire or coils; Alcoat (aluminised steel sheets) in the form of sheets, strips, wire or coils; Incoloy strips	Parts of cathode ray tubes
225.	3824 9090 3824 9090 3824 9090 3824 9090 9010 9000 3907 99 90 or 3908 90 90 3824 90 21	(i) Palladium Tetra Amine Sulphate (ii) Palladium make up solution (iii) Palladium Additive (iv) Palladium replenisher (v) Palladium Anode Polariser (vi) Liquid crystal polymer (LCP) (vii) Palladium electroplating salt	Connector
226.	3921 1900 7419 9990 74	(i) SRPB strips/sheets & substrate (ii) Braided copper wire (iii) Copper nickel Alloy with layer of palladium Copper with or without an intermediate layer of cooper in strips/ coil form.	Relays
227.	2513 2090 3209 9090 3402 9099 5911 9090	(i) Pumice powder (ii) No bake emulsion (iii) Cleaner for No Bake Lacquer (iv) Acetate tape	Cathode ray tubes
228.	7226 9990 7220 9090	(i) Alloy 223 (ii) SS 631	Parts of CRT
229.	8544 19	(i) Enamelled Aluminium wire	Loudspeaker, Degaussing coils
230.	27, 29, 32,	(i) Solderon Tin concentrate	

(1)	(2)	(3)	(4)
	38, 39, 40, 68, 69, 70, 73, 81, 82, 85, 90	(ii) Solderon Acid HC (iii) Solderon ST-300 (iv) Solderon strip (v) Satin 108 (vi) Marking ink (vii) Melamine mould cleaning compound (viii) Tungsten boats and baskets (ix) Quartz wool tweezers (x) Teflon wafer carriers (xi) Diamond tips (xii) Dressing plates (xiii) Capillary (xiv) Rubber tip (xv) Push up needles (xvi) Thermocouples (xvii) Cartridge heaters	Semiconductors
231.	2710 1971 3902 9000 3902 3000 3824 9011	(i) Hydroisomerized base oil (ii) Polyalphaolefin (iii) Thermoplastic elastomer (iv) Organoclay gellant	Cable Filling/ Flooding compounds (Thixotropic jelly) for optical fibre cables
232.	33, 39, 69, 76	(i) Perfluoro Polyether Oil (Fomblin oil) (ii) Ceramic evaporation boats (iii) Graphic foil	Electronic Capacitor grade metallised Plastic film for Capacitors
233.	7011 90 7011 90 7011 20 7011 20 7011 20 3824 90 3824 90 3824 90 3824 90 3824 90 3206 49 3920 99 3920 99 3920 99 3920 99 2820 90 3207 40	(i) ITO coated top glass plate (ii) Bottom glass plate (High strain point) (iii) Exhaust tube (iv) Preform ring (v) Glass/film filter for PDP (vi) Bus electrode paste (vii) Transparent dielectric paste/powder (viii) White dielectric paste/powder (ix) Barrier rib paste/powder (x) Vehicle for frit paste (xi) Phosphor paste/powder (xii) Dry film resist for barrier rib (xiii) Dry film resist for ITO (xiv) Laminated TD (xv) Lapping tape (xvi) MgO evaporation material (xvii) Sealing frit paste	Plasma display panel/module

3214 90	(xviii)	Sealing frit powder	
6804 22	(xix)	SS powder for sandblasting	
8443 90	(xx)	Screen printing mask	
8443 90	(xxi)	Photo mask	
7020 00	(xxii)	Neoceram setter plate	
8529 90	(xxiii)	TCP (Tape carrier package)	
6815 10	(xxiv)	Graphite sheet	
234. 3824 90	(i)	Sebacic acid	Aluminium
3824 90	(ii)	Ammonium para nitro benzoate	electrolytic
3824 90	(iii)	Adipic acid	capacitors
3824 90	(iv)	Glutaric acid	
3824 90	(v)	Ammonium benzoate	
3505 20	(vi)	PVA powder	
3824 90	(vii)	Triethanolamine	
3824 90	(viii)	Ortho nitro anisol	
3824 90	(ix)	Para nitro phenol	
3824 90	(x)	Methoxy phenol	
2528 00 20	(xi)	Boric acid	
2905 31 00	(xii)	Mono ethylene glycol	
3212 10 00	(xiii)	Marking foil/stamping foil	
2712 20 90	(xiv)	Liquid paraffin	
3824 90	(xv)	Para nitro benzyl alcohol	
235. 3907 99 20	(i)	Plastic powder PBT (Poly brominated Terephthalate)	IC sockets
	(ii)	PCT (Poly chlorinated terphenyls)	
	(iii)	Stanyl	
236 85469090		Polyster insulation tapes	Degaussing coil and other wound components
237 7605 or 854419		Aluminium wire of purity 99.9% or more of dia upto 3 mm; Copper clad Aluminium wire of purity 99.9% or more of dia upto 3 mm	Deflection Yokes for Colour Picture Tubes

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**LIST B**

1.	28	Litharge	Glass shell/parts for colour picture tubes, parts of Cathode ray tubes
2.	28	Gamma Ferric Oxide	Magnetic Inks or Magnetic Tape
3.	38	Precalcined/Pre-sintered ferrite powder	Ferrites
4.	58, 69, 84 85	Molybdenum Silicide/Molybdenum disilicide heating elements; Conveying trays; Saggars	Ferrites, Capacitors; Resistors
5.	Omitted		
6.	Omitted		

7. Omitted

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