

## GENERAL EXEMPTION NO. 178

**Effective rate of duty on specified goods of Chapters 70, 84, 85 or 90.****[Notfn. No. 25/98-Cus., dt. 2.6.1998 as amended by 27/99, 20/01, 18/05, 125/06, 21/19]**

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 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) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from the whole of the duty of customs leviable thereon under the said First Schedule.

TABLE

S.No.	Sub-heading Tariff Item	Description
1	2	3
1.	7017 10 00 or 7020 00	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semi-conductor wafers.
2.	8419 89 or 8486	Chemical vapour deposition apparatus for semi-conductor production.
3.	8419 90 or 8486	Parts of chemical vapour deposition apparatus for semiconductor production.
4.	8421 19 or 8486	Spin dryers for semi-conductor wafer processing.
5.	8421 91 00 or 8486	Parts of Spin dryers for semi-conductor wafer processing.
6.	8424 89 or 8486	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process.
7.	8424 89 or 8486	Spraying appliances for etching, stripping or cleaning semiconductor wafers.
8.	8424 90 00 or 8486	Parts of spraying appliances for etching, stripping or cleaning semiconductor wafers.
9.	8456 11 00 or 8456 12 00 or 8486	Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers.
10.	8456 90 10 or 8486	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes, for dry-etching patterns on semiconductor materials of the said First Schedule.
11.	8486 40 00	Focussed ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices.
12.	8456 90 90 or 8486	Laser cutters for cutting contacting tracks in semiconductor production by laser beam.

S.No.	Sub-heading Tariff Item	Description
1	2	3
13.	8464 10 or 8486	Machines for sawing monocrystal semiconductor boules into slices, or wafers into chips.
14.	8464 20 00 or 8486	Grinding, polishing and lapping machines for processing of semiconductor wafers.
15.	8464 90 00 or 8486	Dicing machines for scribing or scoring semiconductor wafers.
16.	8466 91 00 or 8486	Parts of grinding, polishing and lapping machines for processing of semiconductor wafers.
17.	8466 91 00 or 8486	Parts of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips.
18.	8466 91 00 or 8486	Parts of dicing machines for scribing or scoring semiconductor wafers.
19.	8466 93 or 8486	Parts of focussed ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices.
20.	8466 93 or 8486	Parts of machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers.
21.	8466 93 or 8486	Parts of machines for dry-etching patterns on semiconductor materials.
22.	8466 93 or 8486	Parts of laser cutters for cutting contacting tracks in semiconductor production by laser beam.
23.	8466 93 or 8486	Parts of apparatus for stripping or cleaning semiconductor wafers.
24.	8477 10 00 or 8479 89	Encapsulation equipment for assembly of semiconductors.
25.	8477 90 00 or 8479 90	Parts of encapsulation equipment for assembly of semiconductors.
26.	8479 50 00 or 8486	Automated machines for transport, handling and storage of semiconductor wafers, cassettes, wafer boxes and other material for semiconductor devices.
27.	8479 89 or 8486	Apparatus for growing or pulling monocrystal semiconductor boules.
28.	8479 89 or 8486	Epitaxial deposition machines for semiconductor wafers.
29.	8479 89 or 8486	Apparatus for physical deposition by sputtering on semiconductor wafers.
30.	8479 89 or 8543 30 00 or	Apparatus for wet-etching, developing, stripping or cleaning semiconductor wafers and flat panel displays.

S.No.	Sub-heading Tariff Item	Description
1	2	3
	8486	
31.	8479 89 or 8486	Die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors.
32.	8479 89 or 8486	Machines for bending, folding and straightening semiconductor leads.
33.	8479 89 or 8486	Physical deposition apparatus for semiconductor production.
34.	8479 89 or 8486	Spinners for coating photographic emulsions on semiconductor wafers.
35.	8479 90 or 8486	Parts of apparatus for growing or pulling monocrystal semiconductor boules.
36.	8479 90 or 8486	Parts of epitaxial deposition machines for semiconductor wafers.
37.	8479 90 or 8486	Parts of apparatus for physical deposition by sputtering on semiconductor wafers.
38.	8479 90 or 8486	Parts for die attach apparatus, tape automated bonders and wire bonders for assembly of semiconductors.
39.	8479 90 or 8486	Parts of spinners for coating photographic emulsions on semiconductor wafers.
40.	8479 90 or 8543 90 00 or 8486	Parts of apparatus for wet-etching, developing, stripping or cleaning semiconductor wafers and flat panel displays.
41.	8479 90 or 8486	Parts of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices.
42.	8479 90 or 8486	Parts of machines for bending, folding and straightening semiconductor leads.
43.	8479 90 or 8486	Parts of physical deposition apparatus for semiconductor production.
44.	8480 71 00 or 8486	Injection and compression moulds for manufacture of semiconductor devices.
45.	8514 10 00 or 8486	Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.
46.	8514 20 00 or 8486	Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.
47.	8514 30 or 8486	Parts of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.
48.	8514 30 or 8486	Apparatus for rapid heating of semiconductor wafers.

S.No.	Sub-heading Tariff Item	Description
1	2	3
49.	8514 90 00 or 8486	Parts of furnaces and ovens of heading Nos. 8514 10 to 8514 30 or 8486.
50.	8514 90 00 or 8486	Parts of apparatus for rapid heating of wafers.
51.	8543 10 10 or 8486	Ion implanters for doping semiconductor materials.
52.	8543 or 9017 20	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates.
53.	8543 90 00 or 8486	Parts of ion implanters for doping semiconductor materials.
54.	8543 90 00 or 9017 90 00	Parts and accessories of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates.
55.	8486 20 00	Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials.
56.	8486 90 00	Parts and accessories of the apparatus of heading Nos. 901041 to 901049
57.	9011 10 00	Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
58.	9011 20 00	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
59.	9011 90 00	Parts and accessories of optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
60.	9011 90 00	Parts and accessories of photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
61.	9012 10	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
62.	9012 90 00	Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.
63.	9030 90	Parts and accessories of instruments and apparatus and parts of appliances for measuring or checking semiconductor wafers or devices.
64.	9031 41 00	Optical instruments and appliances, for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices.

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S.No.	Sub-heading Tariff Item	Description
1	2	3
65.	9031 49 00	Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers.
66.	9031 90 00	Parts and accessories of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices.
67.	9031 90 00	Parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers.
68.	Any Chapter	All goods required for the manufacture of goods specified against S.Nos. 1 to 67 above, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

