

GENERAL EXEMPTION NO. 182

Exemption to specified goods of Chapter 84, 85 and 90 and all goods for the manufacture thereof- [Notifn. No. 25/05-Cus., dt. 1.3.2005 as amended by 133/06, 26/07,15/12, 67/17, 39/18, 23/19, 36/19, 07/2020]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts following the goods of the description specified in column (3) of the Table below and falling within 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, namely:-

Table

S. No.	Heading, Sub – heading or Tariff item	Description of goods
1	2	3
1.	8472 90	Automatic teller machines
2.	8473 10 00	Printed circuit assemblies of word processing machines
3.	8473 40	Printed circuit assemblies for automatic teller machines
4.	8504 40	Static converters for automatic data processing machines and units thereof, and telecommunication apparatus, other than static converters for cellular mobile phones.
5.	8504 50	Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus.
6.	8504 90	Printed circuit assemblies for static converters for automatic data processing machines and units thereof, and telecommunication apparatus; printed circuit assemblies for other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus
7.	8518 10 00	Microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 10mm and height not exceeding 3mm, for telecommunication use
8.	8518 29 00	Loudspeakers, without housing, having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 50 mm, for telecommunication use
9.	8518 30 00	Parts of line telephone handsets
10.	8518 90 00	Printed circuit assemblies for -

1	2	3
		(i) microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter not exceeding 10 mm. and a height not exceeding 3 mm. for telecommunication use;
		(ii) loud speakers, without housing, having a frequency range of 300 Hz to 3,4 KHz with a diameter not exceeding 50 mm., for telecommunication use;
		or
		(iii) line telephone handsets.
11.	8522 90 00	Printed circuit assemblies for telephone answering machines
12.	8525 50	Transmission apparatus other than apparatus for radio broadcasting or television
13.	8525 80 20	Digital still image video cameras other than camera or camera module of cellular mobile phones Explanation. - For the purposes of this entry, “digital still image video camera” means a digital camera not capable of recording video with minimum resolution of 800 x 600 pixels, at minimum 23 frames per second, for at least 30 minutes in a single sequence using the maximum storage (including expanded) capacity
14.	8527 99 00	Portable receivers for calling, alerting or paging
15.	8529 10	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy
16.	8529 90 90	Parts (including populated PCBs) of the following goods namely :- (i) digital still image video cameras other than camera or camera module of cellular mobile phones; (ii) transmission apparatus other than apparatus for radio-broadcasting or television; (iii) transmission apparatus incorporating reception apparatus; or (iv) portable receivers for calling, alerting or paging.
17.	8531 80 00	Flat panel displays of a kind used in automatic data processing machines and tele- communication apparatus
18.	8531 90 00	Parts of indicator panels incorporating liquid crystal devices(LCD) or light emitting diodes(LED)
19.	8536 50	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)
20.	8536 50	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts
21.	8536 50	Electromechanical snap-action switches for a current not exceeding 11 amperes, switches of contact rating less than 5 amperes at voltage not exceeding 250 volts
22.	8536 69	Plugs and sockets for co-axial cables and printed circuits other than connectors of cellular mobile phones
23.	8536 90	Connection and contact elements for wires and cables other than connectors of cellular mobile phones
24.	8536 90	Wafer probers
25.	8538 90 00	Printed circuit assemblies for the following goods of heading 8536, namely:-

1	2	3
		(1) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches);
		(2) electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts;
		(3) electro-mechanical snap-action switches for a current not exceeding 11 amperes, switches of contact rating less than 5 amperes at voltage not exceeding 250 volts;
		(4) plugs and sockets for co-axial cables and printed circuits;
		(5) connection and contact elements for wires and cables;
		(6) wafer probers
26.	8543 70 99	Electrical machines with translation or dictionary functions
27.	8543 90 00	Printed circuit assemblies for - (i) proximity cards and tags; (ii) electrical machines with translation or dictionary functions.
28.	8544 49	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications
29.	8544 42	Electric conductors, for a voltage exceeding 80 V, but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications
30.	9017 10 00, 9017 20	Drafting or drawing machines
31.	9017 90 00	Printed circuit assemblies for drafting or drawing machines of heading 9017
32.	9027 90	Parts and accessories of products of heading 9027, other than for gas or smoke analysis apparatus and microtomes
33.	Any Chapter	All goods, except poly-laminated aluminium tape and poly-laminated steel except Chapter 74 tape, for the manufacture of goods specified against serial number 1 to 32, 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.

