

## GENERAL EXEMPTION NO. 188

**Exemption to specified goods falling under Chs. 82,84,85 or 90:**

[Notfn. No. 25/02-Cus., dt. 1.3.2002, as amended by Notfn. No. 57/02, 28/03, 69/03, 8/04, 71/04, 23/05, 90/05, 22/10, 18/16, 71/18, 22/19].

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 the goods specified in column(2) of the Table below, and falling under Chapters 69, 82,84,85 or 90 of the First Schedule to the Customs Tariff Act,1975(51 of 1975), when imported into India for use in the manufacture of the finished goods specified in the corresponding column(3) of the said Table, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule.

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.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
1.	UV Exposure Frame / Double sided UV Exposures	PCBs; Resistors; Potentiometers
2.	High vacuum frequency adjusters; Seam sealers ;High vacuum base plating system; Lapping machine; Crystal sorter; Die bonder ; EMI/ Pick and place machine; IR Reflow ovens; Tape and Reel Packing Systems; SMD oscillator ATE (Automatic test equipment); SMD Crystal ATE (Automatic test equipment); X-Ray Goniometer /Piezo Goniometer; Slurry Saws	Crystals; Mounted Piezo electric-crystals; oscillators; capacitors; blank RFI filters; LED indicator lamps and display systems
3.	Automatic Pin /Lead cutting /forming/ lapping machine & parts thereof	Relays of contact rating upto 7 amperes; Capacitors; EMI/RFI Filters; LED Indicator Lamps and Display Systems.
4.	Transfer moulding press & parts thereof; Stamping machine; Optical comparator; Marking/Printing/Taping/ Testing machine or any combination thereof	Semiconductor devices; Capacitors; PCBs; EMI/RFI Filters; LED Indicator Lamps and Display Systems.
5.	Wire wrapping machine/ wire wrapping tools	Relays of contact rating upto 7 amperes; PCBs; Capacitors, EMI/RFI Filters; LED Indicator Lamps and Display Systems.
6.	Automatic/semi automatic coil or foil or wire winding machine; Automatic/Semi-automatic Epoxy injection /	Extra High Tension/Fly Back Transformer; Deflection yokes;

S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
	Epoxy Coating / Encapsulating/ Micro-dispensing equipment; Automatic solder dipping machine / Lead welding Machine; Hotmelt /Adhesives Applicator ; Pin insertion machine; Caulking machine; Slicing machine; Polishing Machine;	Relays of contact rating upto 7 amperes; Resistors, Potentiometers; Plastic Film Capacitors; Coils; Hellipots EMI/RFI Filters; LED Indicator Lamps and Display Systems.
7.	Automatic/Semi automatic assembling machine	Connectors; Relays of contact rating upto 7 amperes; Resistors; Potentiometers, EMI/ RFI Filters; LED Indicator Lamps and Display Systems.
8.	High precision eyeletting machine with automatic mechanism for eyelets with shank diameter less than 0.065 inch	Switch of contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Potentiometers
9.	High precision automatic/semi automatic rivetting machine for contact assembly with rivet shank diameter less than 0.125 inch; Cold loading machine; Laser marking/printing machine ;Torque gauge or meter (not exceeding 250gm - cm) ; Calibration consoles; Automatic inspection stations ; Histeric / Magnetic permeability tester; Dielectric tester; De-ioners ; Flux meter for clean room; Automatic contact welding machine	Relays of contact rating upto 7 amperes; Capacitors; EMI/RFI Filters; LED Indicator Lamps and Display Systems
10.	System of alignment of SMD components(RAL system)	SMD components
11.	Pick and Place machines; Automatic Assembly line including welding, soldering, Encapsulation, Filling and Drying	Variable resistors; quartz crystals; Mounted piezo electric crystals; PCB assembly
12.	Automatic component insertion/placement/ mounting system with or without one or more of the following items:- a) Component Sequencer b) Control Terminal c) Program generator d) Jumper forming and insertion	Relays of contact rating upto 7 amperes; PCB assembly
13.	Automatic/semi-automatic crimping machine/hand crimping tools; Automatic temperature controlled precision moulding press for encapsulation ; Automatic head tinning machine	Relays of contact rating upto 7 amperes; Resistors; Potentiometers

S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
	/automatic end tinning machine; Automatic wire cutting and stripping machine, with or without welding/ twisting attachment including thermal wire stripper; Capacitance discharge welding machine with power supply and weld head with maximum energy setting upto 1000 watts per second.	
14.	Direct and back geared miniature punch presses suitable for mounting on assembly tables; Multislide punching and forming machine	Relays of contact rating upto 7 amperes; Switches of contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Resistors; potentiometers
15	Copper / capping equipment & parts thereof; Carbonising/ metallising or combination machines; Machine for blending or pressing or spraying of resistive compositions or films; Vacuum coater ; evaporator; sputtering unit ; heat aided coater for depositing various metal /metal oxide/ photo resist films; Triple roll mills / ball mills; Machine for board cropping, piercing, tagging or a combination thereof; Machine for carbon track and terminal assembly; Automatic colour coding machine with auto feeder; High precision pneumatic / hydraulic press with variable steps and variable capacity suitable for mounting on assembly tables; Printer for thick films ; Screen washer; Resistor coating machines ; Markers ; Vacublast apparatus ; Transfer systems / feed systems ; Substrate breaking machine ; Rotary table riveting machine ; Stacking machine ; Tag closing / tag insertion machine ; Grease applicator; Automatic/semi automatic assembly lines for resistors and potentiometers; Slitting / cutting machine, CNC or non CNC; Jigs and fixtures for production of resistors and potentiometers; Motion control systems; Precision Injection moulding station; Cleaning , deburring, surface finishing , polishing and vibratory finishing equipment; Microprocessor based AC resistance welding controllers; Microprocessor based DC high frequency resistance welding controller; Carbon track moulding systems incorporating compression moulding machines; Automatic rider block assembling machine	Resistors; Potentiometers; Capacitors; EMI/RFI Filters; LED Indicator Lamps and Display Systems
16.	Automatic Spraying Equipment; Automatic clearing, Brushing, drilling, Short Clearing, Test Equipment for	Capacitors; EMI/RFI Filters; LED Indicator Lamps and

S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
	elements; Automatic mixing, dosing, resin filling equipment ; Capacitor grade roll Metalliser (Aluminium / Zinc - Aluminium) ; Non destructive capacitor (X-Ray) Testing Machines; Embossing and taping machines; Embossed carrier tape forming machine; Ageing, Testing & Sorting or Impregnation machine; Stacking or aligning or glueing machine; Ultrasonic welding machine including plastic welder	Display Systems
17.	*Omitted	
18	Conveyorised Microprocessor controlled wet process lines; Microprocessor controlled surface preparation machine; CNC Controlled drilling / routing Multispindle Machines; Vacuum Hot & Cold / Multilayer Presses; PCB cleaning equipment; Conveyerised UV Curing Equipment; Semiautomatic / Automatic Screen Printing Machinery; Dry Film Laminators; Solder Mask Curtain Coating Machinery; Automatic Computerised Plated through Hole Copper Plating Plants; Conveyerised double sided Etching Machines; Conveyerised double sided Resist Stripping Machinery; PCB Scrubbing/ Deburring Machinery; Conveyerised double sided developer; Multi-layer Board (MLB) Desmearing Plant; Optical high speed drilling machines; Hot Air Levelling Machines; Plating Thickness Measuring Equipment; Bare Board Tester; Saw Cutter; Microscope Projectors; Graticule Lenses; Filtering Units for Chemical Solutions; Pollution Control Equipment; Automatic Optical Inspection Equipment / Inspection System; Effluent treatment modular plant for cyanide, arsenic and other heavy metals; Electroplating/Solder Plating equipment; Monitor for plated thickness or vapour deposited thickness/ Thickness Tester; Coating; and bare board taster.	PCB
19.	Annular Wafering / Lap cutting /Multiblade Wafering Machine; Automatic Crystals Frequency Plating System or Automatic Vacuum Coater for frequency adjustment; Automatic Lapping Controller; Automatic Screen Printing Machine; Automatic Vacuum Coaters, Evaporator including Electron Beam Evaporation Systems / Sputtering Unit, Heat aided Coaters for depositing Various Metal Films, Metal Oxide Films and Photo Resist Films; Bevelling Equipment or Automatic Contour	Mounted Piezo Electric

\*Omitted by Notifn. No. 22/2019-Customs, dt. 6.7.2019.

S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
	Generator; Blank Cleaning and Etching System; Crystal Impedance Meter; Microprocessor Controlled Auto Temperature Charactor Tester; Network Analyser; Silicon/ Quartz Crystals/ Wafer Lapping or Grinding or Polishing or Abrading or Edge Profiling Machine or any combination thereof; Quartz Crystal Slicing Machine; Vibration Testing Machine with Auto frequency Changes ; Laser Marking or Punching Machine; Particle Counter for Monitoring dust count in clean room; Sealing Equipment	
20.	Rotary Kiln; Spray Dryer; X-Ray Fluorescence (XRF) Analyser ; High Static Press; Inline Grinding Machine with washing system; Air Gap Cutting Machine; Lapping and Polishing Machine; Dust level monitor/fume hood/ dust precipitator; Ovens/Furnace/Heaters including forced air or inert atmospheric hydrogen or vacuum baking /sintering /cycling type	Ferrites
21.	Resistance meter; Puncture Tester / voltage withstand Tester; Bump tester ;Cross talk tester; Convergence setting jigs; Burn in / life tester; Corona Tester; FBT Tester; Heat Distortion tester; Vibration Tester; EHT Meter; EHT Probe; Turns counter	Extra High Tension/Fly Back Transformer; Deflection Yoks; Relays of contact rating upto 5 Amperes; Resistors; Potentiometers
22.	Helixing / groove cutting machine; Noise meter /noise analyzer; Digital multi meter ( 5 ½ digits and above); High accuracy LCR bridges; Precision Voltage and Current sources; Precision Multi Function Calibrators; High accuracy resistance measuring apparatus; Precision dimensional measuring apparatus; General Purpose Interface Bus (GPIB)/ IEEE 488 interface cards for control of measuring instruments; Data acquisition systems for monitoring and control of physical and electrical parameters; Temperature, humidity monitoring and data logging and charting equipment; Multiplexers and switching matrices to be used with electronic measuring equipment; Computer controlled power supplies for use in testing; Hot and cold chamber for testing; Thermal shock chambers; Burn in chamber for screening of components; Temperature controlled oil bath; Partial discharge testers; Surge testing equipment including Surge generator, computer control station and discharge monitoring equipment; High and low frequency	Resistors; Potentiometers, EMI/RFI Filters; LED Indicator Lamps and Display systems

S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
	<p>impedance analysers; Potentiometers value testing machines; Viscometers; Temperature measurement, thermocouples and profiling apparatus; Laser scribing, cutting, welding, trimming and marking equipment; Cermet value testing machine; Wiper forming machine; Wiper wire straightening machine; Automatic machine for inserting lead screws into potentiometer housing; Machine for rotation of potentiometer shaft during testing; Resistance comparator / Decade resistance standard or decade capacitance standard; Dispenser; Centrifuge; Automatic welding or coating or stamping machine; Carbon and /or metal or resistive composition / cermet track writing / coating machines; Laser trimmer/ laser trimming system with handlers, tools and accessories or any combination thereof; Infra Red radiant dryers; Cap to lead welding machines; Temperature controlled ultrasonic solder baths; Solderability testing machine</p>	
23.	<p>Forming machine for manufacture of formed oil; Assembly machine; Packing machine; Measuring and testing equipments; Stitching machine; Winding machine; Combined Stitching machine and winding machine; and Lead tab making machine</p>	<p>Electrolytic Capacitors; Formed Foil</p>
24.	<p>Machines for sealing or hot tin dipping or taping; Measuring and testing equipment</p>	<p>Surge Absorbers, EMI/RFI Filters; LED Indicator Lamps and Display systems.</p>
25.	<p>*Omitted</p>	
26.	<p>High speed precision press (400 strokes per minute or above); and optical comparators</p>	<p>Electronic components</p>
27.	<p>Histeric or permeability tester; de-ioners</p>	<p>Relays.</p>
28.	<p>Handler and their accessories</p>	<p>PCB assemblies</p>
**29.	<p>Automatic test and inspection equipment falling under tariff item 8479 90 90</p>	<p>PCB assemblies, Flexible Printed Circuit Board Assembly.</p>
30.	<p>press including high speed precision press (400 strokes per minute or better)</p>	<p>Connectors, resistors and potentiometers, soft ferrites switches, tape deck mechanism, DC micromotors, loudspeakers</p>

\*Omitted by Notifn. No. 22/2019-Customs, dt. 6.7.2019.

\*\*Substituted by Notifn. No. 22/2019-Customs, dt. 6.7.2019.

S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
31.	Printing including bandoleering machines; ink jet printing machines and other printing machines	Resistors, capacitors, semiconductors, connectors, relays, switches
32.	Automatic sorter or handler	Resistors, capacitors, semiconductors, connectors, relays, switches
33.	Automatic/semi-automatic winding machines	Plastic film capacitors; coils; filters; wire wound resistors; hellipots; wound capacitor elements (parts of capacitors), D.C. Micro motors
34.	CNC wire cut machines	Resistors, capacitors, semiconductors, connectors, relays, switches tape deck mechanism, DC micromotors, Loudspeakers
35.	CNC slitting/cutting machines	Resistors, capacitors, semiconductors, connectors, relays, switches,
36.	Diamond pellet grinding wheel	Ferrite
37.	Diamond slitting saw	Ferrite
38.	Forming and taping machine or combination of both	Plastic film capacitors, switches.
39.	Film/foil slitting machine	Film capacitors; Electronic capacitor grade metallised plastic films for Capacitors.
40.	Conveyor/box ovens for curing	Capacitors
41.	Cathode ray oscilloscope/ oscilloscopes; frequency counter; spectrum analysers; AC/ DC power supplies; LCR bridges.	Mounted piezo electric crystals
42.	*Omitted	
43.	Dip tinning/soldering machine	Relay, coils

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S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
44.	Sealing equipment	Resistors, capacitors, semiconductors, connectors, relays, switches
45.	Insulation tester	Extra High Tension /Fly Back Transformer, Deflection Yoke
46.	*Omitted	
47.	X-Ray goniometer/ piezo goniometer	Crystals and oscillator, mounted piezo electric crystals
48.	Dust level monitor/fume hood/dust precipitator	Resistors, capacitors, semiconductors, connectors, relays, switches
49.	Monitor for plated thickness or vapour deposited thickness/thickness tester	Resistors, capacitors, semiconductors, connectors, relays, switches
50.	Histeric/magnetic permeability tester	Relays
51.	Pick and place, component mounting machine	PCB assemblies
52.	UV exposure equipment	Capacitors
53.	Conveyor furnace; box furnace; temperature conducting equipment; insertion loss testers; spectrum analyzer; seal lock tester; plating thickness tester; IR tester/meter; soldering gun; LCR meters; SMD pick and place machine; IR re-flow ovens; microscopes; luminosity test set up; power supplies; burn and life test set up; temperature control soldering station; auto testers; solderability testing station; N.V. goggles; high voltage AC/DC power supply; humidity chambers; high/low temperature chambers; environmental test station; luminar station; ultrasonic cleaner station; automatic counting machine	EMI/RFI filters, LED indicator lamps and display systems
54.	Conveyor firing oven BTU; automatic testers; tape and reel machine; printers/screen printers; hot air blowers; metallising machine; ageing/testing machine; epoxy dispensing, coating, encapsulating machine; wire wrapping machine; wire wrapping tools; auto sawing	Capacitors; Electronic capacitor grade metallised plastic films for Capacitors

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S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
	machine with jigs and dust extract; optical comparator; triple roll mill/ball mills; marking machine complete with masks and accessories; auto pin; lead cutting/ forming machine; lead welding machine; life test/burn in machine/ jigs/fixtures; resin filling equipment; auto stacker; scratch down station; chip sorter; powder dip machine; wax impregnation machine; wire forming machine with jigs; baking ovens; stack to capacitance station; manual sawing machine with jigs; soldering bench; oven; box furnace; auto lead cutting machine; auto printer; auto resin mixer EF 60; LCR bridge; low temperature chamber; humidity chamber; insulation resistance tester; calibration standards	
55.	Electronic measuring apparatus (liquid, gases, heat, sound, light, expansion); electronic apparatus for measuring voltage, current, resistance/insulation resistance and other electrical quantities	Capacitor, EMI/RFI filter, LED indicator lamps and display systems
56.	Magnet system glue machine (both head A+B); one head AB glue machine; one head single glue machine; two head glue machine (one head single glue/one head AB glue); cone eyeleting machine; hand dispenser single glue; hand dispenser AB glue; jigs for glue machines; ball pet	Loud speakers
57.	Precision solder paste printer; adhesive dispensing machine; conveyor belt system; high speed chip shooter; fine pitch placement machine; feeders; re-flow oven; auto wave soldering machine; Automatic/Semi-automatic PCB Loader and Unloader falling under tariff item 8428 90 90; PCB insertion conveyor system	PCB Assemblies
58.	SMT lines; core test line; electrovet oven; acoustic test lines BTO-SW; hotbar machine; heat seal machine; pick and place machine; solder paste printer	Mobile hand sets
59.	*Omitted	
60.	*Omitted	
61.	Impulse voltage tester; megohm meter	Capacitor, capacitor grade Film
62.	Magnetiser for magnets	Tape deck mechanism, DC

\*Omitted by Notifn. No. 22/2019-Customs, dt. 6.7.2019.

S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
63.	Ultrasonic plastic welding machine	micromotor, loudspeakers PCB assemblies
64.	Fuse cap soldering / Tinning machine with or without marking facility, fuse assembly machine, sorting machine, electronic load-testing equipment, fuse element punching machine with or without skiving facility, fuse element winding machine, auto testing/inspection equipment with or without packing facility, ultrasonic welding machine, marking machine for fuses, ultrasonic cleaning equipment	Glass and ceramic cartridge fuses, blade fuses, automotive fuses surface mount fuses sub-miniature fuses, micro fuses, resettable fuses and thermal fuses
65.	Masking Machine	Capacitor, resistor
66.	Lay up station, black oxide system, cam station, copper foil tester, copper foil thickness tester, crystal formation unit, densitometer, digital hole check guage, digital V- score checker, electroless nickel gold & entek line, copper recovery system, fluidised sandbath, fluke multimeter, automatic film processor, gold plating line, desoldering/ soldering station, hydraulic depinner, immersion tin line, impedance tester, humidity/ temperature chamber, ionic contamination tester, distributed numerical controlled system (Im DNC)	Printed Circuit Boards
67.	Insert moulding machine, 3D co-ordinate measuring system	Relays and switches
68.	(i) PCB Coating machine falling under sub-heading 8424 89; (ii) PCBA Loader & Unloader falling under sub-heading 8479 89 *[(iii) Surface Colour/ Gloss/ Roughness Measurement Machine falling under tariff item 9031 80 00; (iv) Force Measurement Machine falling under tariff item 9031 80 00; (v) Magnetism and Weight Measurement Machine falling under sub-heading 9016 00 or heading 9031; (vi) Vibration Machine falling under tariff item 9031 80 00; (vii) Torsion Machine falling under tariff item 9031 80 00; (viii) Barcode Printer (300 DPI and 600 DPI) falling under sub- heading 8443 39 or tariff item 8443 32 90; (ix) X-Ray Imaging Machine falling under tariff item 9022 19 00; (x) Computerized Tomography (CT) Machine falling under tariff item 9022 12 00; (xi) Sit Tester falling under tariff item 9031 80 00; (xii) Thermal Cycling Tester falling under tariff item 9031 80 00; (xiii) Cathode Ray Oscilloscope (CRO) falling under tariff	Mobile Hand sets

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S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
	item 9030 20 00; (xiv) Capacitive Screen Tester falling under sub-heading 9024 80]	
69.	(i) Powder Dryer falling under tariff item 8479 89 99; (ii) Automatic Feeding and Blending System falling under tariff item 8479 82 00; (iii) Slurry Transfer System falling under tariff item 8413 70 96; (iv) Cathode Extrusion Coating Machine falling under tariff item 8424 89 90; (v) Anode Extrusion Coating Machine falling under tariff item 8424 89 90; (vi) Cathode Compression (Cold Press) falling under tariff item 8420 10 00; (vii) Anode Compression (Cold Press) falling under tariff item 8420 10 00; (viii) High Vacuum Pump falling under tariff item 8414 10 00; (ix) Negative Electrode Automatic Production Machine falling under tariff item 8479 89 99; (x) Negative Electrode Automatic Plate Machine falling under tariff item 8479 89 99; (xi) Fully Automatic Winding Machine falling under tariff item 8479 81 00; (xii) Semi-Automatic Winding Machine falling under tariff item 8479 81 00; (xiii) Auto EL Filling Machine falling under tariff item 8479 89 99; (xiv) Heating and Pressing Machine for Lithium falling under tariff item 8419 39 00; (xv) Auto Degassing Sealing Machine falling under tariff item 8479 89 99; (xvi) Electric Coin Cell Crimper with Die Mould falling under tariff item 8422 40 00; (xvii) Hand Held Electrode Cutter falling under tariff item 8477 80 90; (xviii) Vacuum Oven without Vacuum Pump falling under tariff item 8514 30 90; (xix) Electrode Slitting Machine falling under tariff item 8464 90 00; (xx) Evaporator Re-circulating Chiller falling under tariff item 8418 69 90; *[(xxi) OCV Testing Machine falling under tariff item 8479 89 99;	Lithium Ion Cell for use in the manufacture of Battery of Mobile Hand sets

S.No.	Description of imported goods	Description of finished goods
( 1 )	( 2 )	( 3 )
70.	(xxii) NMP Trapping System falling under tariff item 8543 70 99] *[(i) Winding machine falling under tariff item 8479 81 00; (ii) Salt Spray Test Machine falling under tariff item 9031 80 00; (iii) Noise Generator falling under tariff item 8543 70 91;]	Speaker and Receiver of Mobile Hand sets
71.	*[(i) Fully Automatic USB Soldering Machine falling under tariff item 8515 19 00; (ii) Tensile Testing Machine falling under tariff item 9024 80 99; (iii) Analytical Balance falling under sub-heading 9016 00; (iv) Water Bath Tester falling under tariff item 9031 90 00; (v) Cord Flexing Test Apparatus falling under heading 9024; (vi) Spark Tester falling under heading 8543 or heading 9031; (vii) Push-Pull Tester falling under tariff item 9031 80 00;]	Data Cables
72.	(i) Optical Fibre Cable Stranding Machine falling under tariff item 8479 40 00; (ii) Optical Fibre Colouring line machine falling under tariff item 8443 19 90; (iii) Optical Fibre cable Buffering tube machine falling under tariff item 8479 40 00; (iv) Optical Fibre draw tower machines falling under tariff item 8475 21 00; (v) Optical Fibre Draw Furnace System falling under tariff item 8514 30 90; (vi) Optical Fibre Rewinding machine falling under tariff item 8475 21 00; (vii) Optical Fibre Glass Core manufacturing machine falling under tariff item 8475 21 00; (viii) Optical Glass preform manufacturing machine falling under tariff item 8475 29 00; (ix) Fiber Spin Device falling under tariff item 8445 90 00 **[(x) Optical Fiber Proof Testing Machine falling under heading 8475; (xi) Glass Preform Testing Machine falling under heading 8475; (xii) GPR System Equipment falling under tariff item 9015 80 30; (xiii) Laser Interferometric Sensor for Glass Fiber falling under tariff item 9031 49 00; (xiv) Non Contact Tension Measurement for Glass Fiber falling under tariff item 9031 49 00; (xv) Coating Monitor (5 axes) falling under tariff item 9031 49 00; (xvi) Computer Interface Module (CIM) with USB falling under tariff item 9031 49 00;	Optical Fiber/Optical Fiber Cables

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S.No.	Description of imported goods	Description of finished goods
( 1 )	( 2 )	( 3 )
	(xvii) Optical Time Domain Reflectometer falling under heading 9030 or heading 9031; (xviii) Chromatic Dispersion Measurement falling under tariff item 9031 49 00; (xix) Fiber Analysis System falling under tariff item 9031 49 00; (xx) Interferometric Polarization Mode Dispersion System falling under tariff item 9031 80 00]	
73.	*[(i) Plasma Etching machine falling under tariff item 8479 89 99; (ii) Router Machine falling under tariff item 8479 89 99; (iii) Laser Direct Imaging (LDI) Machine falling under heading 9013; (iv) X-Ray Machine falling under tariff item 9022 19 00;]	Printed Circuit Boards
74.	*[(i) Automatic/ Semi-automatic Screen Printing Machine falling under tariff item 8443 39 90; (ii) 3D Solder Paste Inspection System falling under tariff item 8479 89 99 or tariff item 9031 80 00; (iii) Reflow Profiler falling under tariff item 9031 80 00; (iv) Routing Machine with or without Accessories falling under tariff item 8479 89 99; (v) X-Ray Machine falling under tariff item 9022 19 00;]	Printed Circuit Board Assembly
**[75.	(i) Motion Control Systems falling under tariff item 9032 89 90; (ii) Oscilloscope falling under tariff item 9030 20 00; (iii) V Groove Cutter falling under tariff item 8207 70 10; (iv) X-Ray Fluorescence Spectrometer (XRF) Tester falling under heading 9030; (v) Timing Noise Analyzer falling under heading 9031; (vi) Cable Bend Tester falling under heading 9031; (vii) Common Mode Noise (CMN) Tester falling under heading 9030; (viii) Force Meter falling under heading 9031	Charger/ Adapter of Mobile Handsets
76.	(i) Width and Pad Inspection Equipment falling under heading 9031; (ii) Battery Hitester falling under heading 9031; (iii) Thermal Shock Tester falling under tariff item 9031 80 00; (iv) Thermo Hygrostat falling under heading 9025; (v) ESD Tester falling under heading 9031; (vi) Vibration Tester falling under tariff item 9031 20 00;	Battery of Mobile Handsets

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S.No.	Description of imported goods	Description of finished goods
( 1 )	( 2 )	( 3 )
	(vii) Label Abrasion Tester falling under heading 9031;	
	(viii) Constant Temperature and Humidity Box falling under tariff item 8419 89 90;	
	(ix) Plugging Tester falling under tariff item 8536 69 90;	
	(x) Cycle Life Tester falling under tariff item 9030 89 90;	
	(xi) Mechanical Shock Tester falling under tariff item 9024 80 99;	
	(xii) Vibration Density Analyzer falling under tariff item 9031 80 00;	
	(xiii) Air Permeability Tester falling under tariff item 9024 80 99;	
	(xiv) EDX Fluorescence Spectrometer falling under tariff item 9022 19 00;	
	(xv) Universal Tensile Tester falling under tariff item 9024 80 99;	
	(xvi) Scanning Electron Microscope (SEM) falling under heading 9012;	
	(xvii) Machine Vision Camera (CCD) falling under tariff item 8525 80 90;	
	(xviii) X-Ray Machine falling under tariff item 9022 19 00	
77.	(i) ACF Attach Machine falling under tariff item 8486 30 00;	LCD Module of Mobile Handsets
	(ii) Autoclave falling under tariff item 8419 20 10;	
	(iii) Plasma Cleaner falling under tariff item 8456 90 90 or tariff item 8543 70 99;	
	(iv) Deflectometer falling under tariff item 9024 80 99;	
	(v) Laser Microscope falling under tariff item 9011 80 00;	
	(vi) Tensile Force Tester falling under tariff item 9024 80 99;	
	(vii) Anti-abrasion Tester falling under tariff item 9024 80 99	
78.	(i) Auto-Function Tester falling under tariff item 9031 80 00;	Camera Module of Mobile Handsets
	(ii) PDAF Test Machine falling under tariff item 9024 80 99	
79.	(i) Radio Communication Tester falling under tariff item 9031 80 00;	Telecomn equipment falling under heading 8517
	(ii) Oscilloscope falling under tariff item 9030 20 00;	
	(iii) Vector Analyzer falling under heading 9030	
80.	(i) Dry Cabinet falling under heading 8479;	Set Top Boxes

S.No.	Description of imported goods	Description of finished goods
( 1 )	( 2 )	( 3 )
	(ii) Stereo Microscope falling under tariff item 9011 10 00;	
	(iii) Reflow Oven Profiler falling under tariff item 9031 80 00	
81.	Impulse Tester falling under tariff item 9030 39 00 or tariff item 9031 80 00	Wound Components
82.	(i) One Time Program Burning Machine falling under tariff item 8442 30 90;	Compact Camera Module
	(ii) Module Appearance Automatic Inspection Machine falling under tariff item 9031 80 00;	
	(iii) Computerized Numerical Control Video Measuring System falling under tariff item 9031 80 00;	
	(iv) Phase Detection Auto Focus (PDAF) Function Tester falling under tariff item 9031 80 00;	
	(v) Transportation Simulation Vibrator falling under tariff item 8479 89 99;	
	(vi) Light-Emitting Diode Ultraviolet Irradiation Machine falling under tariff item 8479 89 99	
83.	(i) Automated Optical Inspection and Test Machine falling under tariff item 8504 90 90;	Display Module
	(ii) Constant Temperature and Humidity test box falling under tariff item 9031 80 00;	
	(iii) Temperature Variance Test Machine falling under tariff item 9031 80 00;	
	(iv) Temperature Cycle Test falling under tariff item 9031 80 00;	
	(v) High Temperature Box falling under tariff item 9031 80 00;	
	(vi) Electro-Static Discharge Tester falling under tariff item 8466 94 00;	
	(vii) Red Ink Immersion Tester falling under tariff item 9024 80 10;	
	(viii) Tensile Machine falling under tariff item 9024 80 10;	
	(ix) Hardness Tester falling under tariff item 9024 80 10;	
	(x) Drum test falling under tariff item 8479 90 90;	
	(xi) 3 Points Bending Tester falling under tariff item 9031 80 00;	
	(xii) Flexible Printed Circuit Board Assembly Bending resistance test falling under tariff item 9031 80 00;	
	(xiii) Static Pressure Testing Machine falling under tariff item 9024 80 10;	
	(xiv) Drop tester falling under tariff item 9024 80 10]	

