

GENERAL EXEMPTION 206**Exemption to goods falling under various chapters:****[Notifn. No.68/2012-Cus., dt. 31.12.2012 as amended by 67/16, 36/19]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 125/2011-Customs, dated the 30th December, 2011 [G.S.R.929 (E), dated the 30th December, 2011] except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts,-

- (i) all goods, other than the goods specified in TABLE II, of the description specified in column (3) of the TABLE I hereto annexed and falling under the Chapter, Heading, Sub-heading or Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and specified in the corresponding entry in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the aforesaid TABLE;
- (ii) all goods of the description specified in column (3) of the TABLE II hereto annexed and falling under the Chapter, Heading, Sub-heading or Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and specified in the corresponding entry in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the aforesaid TABLE, when imported into India from a country listed in APPENDIX to this notification:

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 country listed in the APPENDIX in accordance with the Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade Area (SAFTA), 2006, published in the notification of the Government of India in the Ministry of Finance (Department Revenue) No 75/2006-Customs(NT) dated the 30th June, 2006.

2. Nothing contained in sub-paragraph (i) and (ii) of paragraph 1 of this notification shall apply to goods specified in TABLE III.
3. This notification shall come into force with effect from the 1st day of January 2013.

TABLE I

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	1 to 3	All goods	5.00%
2	4	All goods	5.00%
3	5	All goods	5.00%
4	0603	All goods	5.00%
5	0604	All goods	5.00%
6	7	All goods	5.00%
7	8 (except 0802 11 00, 0802 12 00)	All goods	5.00%
8	0802 11 00	All goods	Rs.28 per kg
9	0802 12 00	All goods	Rs. 52 per kg

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10	0810 60 00 to 0810 90	All goods	5.00%
11	0813 20 00	All goods	5.00%
12	9	All goods	5.00%
13	12	All goods	5.00%
14	1209, 1211 30 00, 1211 40 00, 1211 50, 1211 90	All goods other than liquorice roots fresh or dried	5.00%
15	13	All goods	5.00%
16	1302 14, 1302 19, 1302 20 00	All goods other than vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	5.00%
17	14	All goods	5.00%
18	1501	All goods	5.00%
19	1502	All goods	5.00%
20	1503 00 00 to 1506	All goods	5.00%
21	1505	All goods	5.00%
22	1507 90 90	All goods	5.00%
23	1508 90 10 or 1508 90 99	All goods	5.00%
24	1509 10 00	All goods	5.00%
25	1509 90	All goods	5.00%
26	1510	All goods	5.00%
27	1511 90	All goods	5.00%
28	1512 29 90	All goods	5.00%
29	1516 10 00, 1518, 1520 00 00, 1521 and 1522	All goods	5.00%
30	1507, 1508, 1509, 1510, 1511, 1512 29 90	All goods (except crude palm oil), other than edible grade, having Free Fatty Acid (FFA) 20 percent or more	5.00%
31	1508, 1509 or 1510	Refined vegetable oils of edible grade, in loose or	5.00%
32	1511	bulk form Fractions of crude palm oil (other than crude palmolein), of edible grade, having an acid value of 2 or more and total carotenoid (as beta carotene) in the range of 500mg/kg. to 2500mg/kg., in loose or bulk form	5.00%

Explanation—For the purposes of this exemption, “Crude palm oil” means fixed vegetable oils, fluid or solid, obtained by pressure, if they have undergone no processing other than decantation, centrifugation or filtration, provided that, in order to separate the oils from solid particles only mechanical force, such as gravity, pressure or centrifugal force, has been employed, excluding any absorption filtering process, fractionalization or any other physical or chemical process. If obtained by extraction oil shall continue to be considered as “crude”, provided it has undergone no change in colour, odour or taste when compared with corresponding oil by pressure.

(1)	(2)	(3)	(4)
33	16	All goods	5.00%
34	1702	All goods	5.00%
35	1703	All goods	5.00%
36	1704	All goods	5.00%
37	18 to 20	All goods	5.00%
38	1806 90	Food preparations, meant for infant use and put up for retail sale, of- (i) flour, meal, starch or malt extract containing cocoa in a proportion by weight 40% or more but less than 50%, calculated on a totally de-fatted basis; or (ii) goods of headings 04.01 to 04.04 containing cocoa in a proportion by weight 5% or more but less than 10%, calculated on a totally de-fatted basis	5.00%
39	21	All goods (except compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% by volume, determined at a temperature of 20 degrees centigrade falling under 2106 90)	5.00%
40	2106 90	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% by volume, determined at a temperature of 20 degrees centigrade	5.00%
41	2201 and 2202	All goods	5.00%
42	2207 20 00	All goods	5.00%
43	2209	All goods	5.00%
44	23	All goods	5.00%
45	25	All goods	5.00%
46	2620 11 00, 2620 19 and 2620 30	All goods	5.00%
47	2701 20	All goods	5.00%
48	2702 to 2708	All goods	5.00%
49	2710 to 2715	All goods	5.00%
50	28 (except 2801, 2802, 2803, 2804, 2805, 2814 and 2823 00 10)	All goods	5.00%
51	2823 00 10	All goods	5.00%
52	2801, 2802, 2803, 2804, 2805 and 2814	All goods	5.00%
53	2901 to 2904	All goods	5.00%
54	2905 to 2942	All goods (except	5.00%

(1)	(2)	(3)	(4)
	2905 43 00 and 2905 44 00)		
55	2905 43 00 and 2905 44 00	All goods	5.00%
56	29	2,3,5,6-Tetrachloropyridine	5.00%
57	30 to 32	All goods	5.00%
58	3207 40 00	Glass frit	5.00%
59	33 (except 3301 and 3302 10)	All goods	5.00%
60	3301	All goods	5.00%
61	3302 10	All goods(Excluding compound alcoholic preparations of a kind used for manufacture of beverages of an alcoholic strength by volume exceeding 0.5% determined at 20 degree centigrade falling under 3302 10)	5.00%
62	3302 10	Compound alcoholic preparations of a kind used for manufacture of beverages of an alcoholic strength by volume exceeding 0.5% determined at 20 degree centigrade	5.00%
63	34	All goods	5.00%
64	3501 to 3505	All goods	5.00%
65	3506 and 3507	All goods	5.00%
66	35	Isolated Soya protein	5.00%
67	36 and 37	All goods	5.00%
68	38 (except 3809 10 00, 3823 11 11, 3823 11 12, 3823 11 19 and 3824 60)	All goods	5.00%
69	3809 10 00	All goods	5.00%
70	3815	All goods	5.00%
71	3823 11 11, 3823 11 12, 3823 11 19 and 3824 60	All goods	5.00%
72	38	Dipping oil, Paclobutrazol (Cultar)	5.00%
73	39	All goods	5.00%
74	3901	Low density polyethelene, Linear Low density polyethelene, High density polyethelene, Linear medium density polyethelene and Linear High polyethelene	5.00%
75	3902 (except 3902 20 00), 3903	All goods	5.00%
76	3904	Polymers of vinyl chloride	5.00%
77	39	Ethylene vinyl acetate (EVA)	5.00%

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(1)	(2)	(3)	(4)
78	40 to 45	All goods	5.00%
79	4707	All goods	5.00%
80	48,49,51	All goods	5.00%
81	52 (except 5201 and 5203)	All goods	5.00%
82	5201	All goods	5.00%
83	5203	All goods	5.00%
84	53 (except 5302)	All goods	5.00%
85	5302	All goods	5.00%
86	54 to 71 (except 6902 or 6903)	All goods	5.00%
87	6902 or 6903	All goods	5.00%
88	72	All goods other than seconds and defectives	5.00%
89	72	Seconds and defectives	5.00%
90	73	All goods	5.00%
91	7401 to 7410	All goods	5.00%
92	7411 to 7419	All goods	5.00%
93	7601 to 7607	All goods	5.00%
94	7608 to 7616	All goods	5.00%
95	7806	All goods other than lead bars, rods, profiles and wire	5.00%
96	7901 to 7905	All goods	5.00%
97	7907	All goods	5.00%
98	8001 to 8003	All goods	5.00%
99	8007 00 90	Tin plates, sheets and strip, of a thickness exceeding 0.2mm; tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes	5.00%
100	8007	All goods	5.00%
101	8101, 8104, 8105, 8107, 8108 (except 8101 99 10, 8101 99 90, 8104 90 90, 8105 90 00, 8107 90 90, 8108 90 90)	All goods	5.00%
102	8101 99	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5.00%
103	8101 99 10, 8101 99 90, 8104 90 90, 8105 90 00,	All goods	5.00%

(1)	(2)	(3)	(4)
	8107 90 90, 8108 90 90		
104	8102, 8103, 8106, 8109, 8110, 8111, 8112	(1) All goods (other than articles thereof) (2) Articles	5.00% 5.00%
105	82, 83, 84	All goods	5.00%
106	8443 91 00 or 8443 99	Parts of printing presses	5.00%
107	8472 90	Cash dispensers	5.00%
108	8473 40	Cash dispensing mechanism and deposit modules for Automatic Teller Machines	5.00%
109	85	All goods	5.00%
110	86	All goods	5.00%
111	87 (Except 8703, 8711)	All goods	5.00%
112	8703, 8711	All goods	5.00%
113	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars, new, which have not been registered anywhere prior to importation (1) If imported as completely knocked down (CKD) unit; (2) If imported in any other form	5.00% 5.00%
114	8703	Golf Cars	5.00%
115	8704	Refrigerated motor vehicles for transport of goods	5.00%
116	8711	Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, new, which have not been registered anywhere prior to importation (1) If imported as completely knocked down (CKD) unit; (2) If imported in any other form	5.00% 5.00%
117	88 to 90	All goods	5.00%
118	9001 10 00	All goods	5.00%
119	91 to 97	All goods (except 9508)	5.00%
120	9508	Roundabouts, swings, shooting galleries and other fairground amusements	5.00%
121.	9620	Monopods, bipods, tripods made up of wood, plastic, aluminium, iron and steel.	5%

(II) in the said notification, in Table II,-

TABLE II

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	0704 10	All Goods	8.00%
2	0704 20	All Goods	8.00%
3	0704 90	All Goods	8.00%
4	0705 11	All Goods	8.00%
5	0705 19	All Goods	8.00%
6	0706 10	All Goods	8.00%
7	0706 90	All Goods	8.00%
8	0707 00	All Goods	8.00%
9	0708 10	All Goods	8.00%
10	0708 20	All Goods	8.00%
11	0708 90	All Goods	8.00%
12	0709 30	All Goods	8.00%
13	0709 60	All Goods	8.00%
14	0709 70	All Goods	8.00%
15	0709 99	Other Spinach	8.00%
16	0710 10	All Goods	8.00%
17	0710 21	All Goods	8.00%
18	0710 22	All Goods	8.00%
19	0710 29	All Goods	8.00%
20	0710 30	All Goods	8.00%
21	0710 40	All Goods	8.00%
22	0710 80	All Goods	8.00%
23	0710 90	All Goods	8.00%
24	0711 40	All Goods	8.00%
25	0711 51	All Goods	8.00%
26	0711 90	All Goods Other then Capers	8.00%
27	0712 31	All Goods	8.00%
28	0712 90	All Goods	8.00%
29	0713 10	All Goods	8.00%
30	0713 20	All Goods	8.00%
31	0713 31	All Goods	8.00%
32	0713 32	All Goods	8.00%
33	0713 33	All Goods	8.00%
34	0713 39 10	All Goods	8.00%
35	0713 40	All Goods	8.00%
36	0713 50	All Goods	8.00%
37	0713 90 90	Tur	8.00%
38	0714 10	All Goods	8.00%
39	0801 11	All Goods	8.00%
40	0801 12	All Goods	8.00%
41	0801 19	All Goods	8.00%

(1)	(2)	(3)	(4)
42	0801 32	All Goods	8.00%
43	0802 31 00	All Goods	8.00%
44	0802 32	All Goods	8.00%
45	0802 80	All Goods	8.00%
46	0803	All Goods	8.00%
47	0804 30	All Goods	8.00%
48	0804 40	All Goods	8.00%
49	0805 10	All Goods	8.00%
50	080521, 080522, 080529	All Goods	8.00%
51	0805 40	All Goods	8.00%
52	0805 50	Lemons	8.00%
53	0805 90	All Goods	8.00%
54	0807 11	All Goods	8.00%
55	0807 19	All Goods	8.00%
56	0807 20	All Goods	8.00%
57	0808 30	All Goods	8.00%
58	0808 40	All Goods	8.00%
59	0809 21	All Goods	8.00%
60	0809 29	All Goods	8.00%
61	0809 30	All Goods	8.00%
62	0809 40	All Goods	8.00%
63	0812 10	All Goods	8.00%
64	0812 90	All Goods	8.00%
65	0813 10	All Goods	8.00%
66	0813 30	All Goods	8.00%
67	0813 40	All Goods	8.00%
68	0813 50	All Goods	8.00%
69	0902 10	All Goods	8.00%
70	0902 20	All Goods	8.00%
71	0902 30	All Goods	8.00%
72	0902 40	All Goods	8.00%
73	0904 11	All Goods	8.00%
74	0904 12	All Goods	8.00%
75	0904 21	Chilly	8.00%
76	0904 22	Chilly	8.00%
77	0905.10	All Goods	8.00%
78	0905.20	All Goods	8.00%
79	0906 11 10	All Goods	8.00%
80	0906 20	All Goods	8.00%
81	0907	All Goods	8.00%
82	0908 11	All Goods	8.00%
83	090812	All Goods	8.00%
84	090821	All Goods	8.00%
85	090822	All Goods	8.00%
86	090831	All Goods	8.00%

(1)	(2)	(3)	(4)
87	090832	All Goods	8.00%
88	090921	All Goods	8.00%
89	090922	All Goods	8.00%
90	090931	All Goods	8.00%
91	090932	All Goods	8.00%
92	090961 31	All Goods	8.00%
93	090961 39	All Goods	8.00%
94	090962 30	Caraway seeds	8.00%
95	0910 91	All Goods	8.00%
96	0910 99	Poppy, thyme, tejpat (leaves of cassia lignea), bay leaves and curry	8.00%
97	1005 10	All Goods	8.00%
98	1008 40	All Goods	8.00%
99	1008 50	All Goods	8.00%
100	1008 60	All Goods	8.00%
101	1008 90	All Goods	8.00%
102	1103 11	All Goods	8.00%
103	1103 13	All Goods	8.00%
104	110319	All Goods	8.00%
105	1103 20	All Goods	8.00%
106	1104 12	All Goods	8.00%
107	1104 19	All Goods	8.00%
108	1104 22	All Goods	8.00%
109	1104 23	All Goods	8.00%
110	1104 29	All Goods	8.00%
111	1104 30	All Goods	8.00%
112	1105 10	All Goods	8.00%
113	1105 20	Flakes	8.00%
114	1106 10	All Goods	8.00%
115	1106 20	All Goods	8.00%
116	1106 30	All Goods	8.00%
117	1107 10	All Goods	8.00%
118	1107 20	All Goods	8.00%
119	1108 11	All Goods	8.00%
120	1108 12	All Goods	8.00%
121	1108 13	All Goods	8.00%
122	1108 14	All Goods	8.00%
123	1108 19	All Goods	8.00%
124	1108 20	All Goods	8.00%
125	1109 00	All Goods	8.00%
126	1202 30	Groundnut seeds	8.00%
127	1202 42	All Goods	8.00%
128	1204	All Goods	8.00%
129	120721	All Goods	8.00%
130	120729	All Goods	8.00%

(1)	(2)	(3)	
131	120791	All Goods	8.00%
132	120810	All Goods	8.00%
133	120890	All Goods	8.00%
134	1210 10	All Goods	8.00%
135	1210 20	All Goods	8.00%
136	1301 90	Lac	8.00%
137	1302 11	All Goods	8.00%
138	1510 00 10	All Goods	8.00%
139	1515 21	All Goods	8.00%
140	1515 29	All Goods	8.00%
141	1515 30	All Goods	8.00%
142	1515 90	All Goods	8.00%
143	1516 20	All Goods	8.00%
144	151710	All Goods	8.00%
145	1517 90	All Goods	8.00%
146	1601 00	All Goods	8.00%
147	1602 32	All Goods	8.00%
148	1701 12	All Goods	8.00%
149	1801 00	All Goods	8.00%
150	1802 00	All Goods	8.00%
151	1803 10	All Goods	8.00%
152	1803 20	All Goods	8.00%
153	1804 00	All Goods	8.00%
154	1805 00	All Goods	8.00%
155	1806 10	All Goods	8.00%
156	2710	All Goods	8.00%
157	2710 19	Aviation Turbine Fuel and Fuel Oil	8.00%
158	2711	Liquefied Petroleum Gases (LPG)	8.00%
159	5001 00	All Goods	8.00%
160	5002 00	All Goods	8.00%
161	5003 00	All Goods	8.00%
162	5004 00	All Goods	8.00%
163	5005 00	All Goods	8.00%
164	5006 00	All Goods	8.00%
165	5007 10	All Goods	8.00%
166	5007 20	All Goods	8.00%
167	5007 90	All Goods	8.00%
168	5202 91	All Goods	8.00%
169	5205	All Goods	8.00%
170	5206 24	All Goods	8.00%
171	5206 45	All Goods	8.00%
172	5407 73	All Goods	8.00%
173	5408 21	All Goods	8.00%
174	5512 21	All Goods	8.00%
175	5512 91	All Goods	8.00%

(1)	(2)	(3)	
176	5516 11	All Goods	8.00%
177	5516 21	All Goods	8.00%
178	5516 31	All Goods	8.00%
179	5516 32	All Goods	8.00%
180	5516 33	All Goods	8.00%
181	5516 34	All Goods	8.00%
182	5516 41	All Goods	8.00%
183	5516 91	All Goods	8.00%
184	5516 92	All Goods	8.00%
185	5702 20	All Goods	8.00%
186	5702 31	All Goods	8.00%
187	5702 41	All Goods	8.00%
188	5702 49	All Goods	8.00%
189	5702 50	All Goods other than of man-made textile material	8.00%
190	5702 91	All Goods	8.00%
191	5703 10	All Goods	8.00%
192	5703 90	All Goods	8.00%
193	5704 10	All Goods	8.00%
194	5903 10	All Goods	8.00%
195	5903 20	All Goods	8.00%
196	6001 10	All Goods	8.00%
197	6001 21	All Goods	8.00%
198	6001 22	All Goods	8.00%
199	6001 29	All Goods	8.00%
200	6001 91	All Goods	8.00%
201	6001 99	All Goods	8.00%
202	6002 40	All Goods	8.00%
203	6002 90	All Goods	8.00%
204	6003 10	All Goods	8.00%
205	6003 20	All Goods	8.00%
206	6003 30	All Goods	8.00%
207	6003 40	All Goods	8.00%
208	6003 90	All Goods	8.00%
209	6004 10	All Goods	8.00%
210	6004 90	All Goods	8.00%
211	6005 21	All Goods	8.00%
212	6005 22	All Goods	8.00%
213	6005 23	All Goods	8.00%
214	6005 24	All Goods	8.00%
215	6005 35	All Goods	8.00%
216	6005 36	All Goods	8.00%
217	6005 37	All Goods	8.00%
218	6005 38	All Goods	8.00%
218A	6005 39	All goods	8%
219	6005 41	All Goods	8.00%

(1)	(2)	(3)	
220	6005 42	All Goods	8.00%
221	6005 43	All Goods	8.00%
222	6005 44	All Goods	8.00%
223	6005 90	All Goods	8.00%
224	6006 10	All Goods	8.00%
225	6006 22	All Goods	8.00%
226	6006 23	All Goods	8.00%
227	6006 24	All Goods	8.00%
228	6006 31	All Goods	8.00%
229	6006 32	All Goods	8.00%
230	6006 33	All Goods	8.00%
231	6006 34	All Goods	8.00%
232	6006 41	All Goods	8.00%
233	6006 42	All Goods	8.00%
234	6006 43	All Goods	8.00%
235	6006 44	All Goods	8.00%
236	6006 90	All Goods	8.00%
237	6102 10	All Goods	8.00%
238	6103 31	All Goods	8.00%
239	6103 41	All Goods	8.00%
240	6104 13	All Goods	8.00%
241	6104 23	All Goods	8.00%
242	6104 29	All Goods	8.00%
243	6104 31	All Goods	8.00%
244	6104 33	All Goods	8.00%
245	6104 43	All Goods	8.00%
246	6104 53	All Goods	8.00%
247	6104 61	All Goods	8.00%
248	6107 22	All Goods	8.00%
249	6107 99	All Goods	8.00%
250	6108 11	All Goods	8.00%
251	6108 19	All Goods	8.00%
252	6108 32	All Goods	8.00%
253	6108 92	All Goods	8.00%
254	6108 99	All Goods	8.00%
255	6110 12	All Goods	8.00%
256	6111 30	All Goods	8.00%
257	6112 20	All Goods	8.00%
258	6112 31	All Goods	8.00%
259	6112 39	All Goods	8.00%
260	6112 41	All Goods	8.00%
261	6112 49	All Goods	8.00%
262	6113 00	All Goods	8.00%
263	6115 10	All Goods	8.00%
264	6115 21	All Goods	8.00%

TABLE III

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)
1	0204 10	All Goods
2	0204 30	All Goods
3	0204 50	All Goods
4	0207 11	All Goods
5	0207 12	All Goods
6	0207 13	All Goods
7	0207 14	All Goods
8	0207 43	All Goods
9	0207 53	All Goods
10	0302 89 10	All Goods
11	0303 89 10	All Goods
12	0303 89 30	All Goods
13	0303 89 60	All Goods
14	0303 89 80	Croacker
15	0304 89 10	All Goods
16	0306 16	Prawns
17	0306 17	Prawns
18	0306 14	All Goods
19	0401 30	All Goods
20	0402 10 10	All Goods
21	0402 21	All Goods
22	0402 29 10	All Goods
23	0404 10	Whey powder
24	0405 10	All Goods
25	0405 90 10	All Goods
26	0405 90 20	All Goods
27	0409 00	All Goods
28	0506 10 19	Crushed bone
29	0701 10	All Goods
30	0701 90	All Goods
31	0702 00	All Goods
32	0703 10 10	Fresh onions
33	0703 20	All Goods
34	0712 20	All Goods
35	0804 50 21 to 0804 50 29	All Goods
36	0806 10	All Goods
37	0806 20	All Goods
38	0808 10	All Goods
39	0910 11	All Goods
40	0910 12	All Goods

(1)	(2)	(3)
41	0910 20	All Goods
42	0910 30	Turmeric, fresh or powder
43	1001 11	All Goods
44	1001 19	All Goods
45	1001 91	Wheat
46	1001 99	Wheat
47	1005 90	All Goods
48	1006 10	All Goods
49	1006 20	All Goods
50	1006 30	All Goods
51	1006 40	All Goods
52	1007	All Goods
53	1008 21	All Goods
54	1008 29	All Goods
55	1101 00	All Goods
56	1102 90 10	All Goods
57	1102 20	All Goods
58	1102 90 90	All Goods
59	1201 10	All Goods
60	1203 00	All Goods
61	1205 10	Rape Seeds
62	1205 90	All Goods
63	1206	All Goods
64	1207 40	All Goods
65	1207 50	All Goods
66	1207 99	All goods excluding palm nuts and kernels other than of seed quality
67	1507 10	All Goods
68	1507 90 10	All Goods
69	1508 10	All Goods
70	1508 90	Edible grade groundnut oil
71	1511 10	All Goods
72	1511 90	Refined Palm Oil/Palmolein
73	1512 11	All Goods
74	1512 19	All Goods
75	1512 21	All Goods
76	1512 29 10	All Goods
77	1513 11	All Goods
78	1513 19	All Goods
79	1513 21	All Goods
80	1513 29	All Goods
81	1514 11	All Goods
82	1514 19	All Goods
83	1514 91	All Goods
84	1514 99	All Goods
85	1515 11	All Goods

(1)	(2)	(3)
86	1515 19	All Goods
87	1515 50	All Goods
88	1701 11	All Goods
89	1701 91	All Goods
90	1701 99	All Goods
91	1905 90 10	All Goods
92	2002 90	Tomato concentrate
93	2008 30	All Goods
94	2008 40	All Goods
95	2008 50	All Goods
96	2008 60	All Goods
97	2008 91	All Goods
98	2008 93	All Goods
99	2008 99	All Goods
100	2009 50	All Goods
101	2203 00	All Goods
102	2204 10	All Goods
103	2204 21	All Goods
104	2204 22, 2204 29	All Goods
105	2204 30	All Goods
106	2205 10	All Goods
107	2205 90	All Goods
108	2206 00	All Goods
109	2207 10	All Goods
110	2208 20	All Goods
111	2208 30	All Goods
112	2208 40	All Goods
113	2208 50	All Goods
114	2208 60 93	All Goods
115	2208 70	All Goods
116	2208 90	All Goods
117	2302 10	All Goods
118	2302 30	All Goods
119	2302 40	All Goods
120	2302 50	All Goods
121	2303 10	All Goods
122	2303 20	All Goods
123	2303 30	All Goods
124	2304	All Goods
125	2305 00 10	All Goods
126	2306 10	All Goods
127	2306 20	All Goods
128	2306 30	All Goods
129	2306 41	All Goods
130	2306 49	All Goods

(1)	(2)	(3)
131	2306 50	All Goods
132	2306 60	All Goods
133	2306 90	All Goods
134	2309 90	All Goods
135	2401 10	All Goods
136	2401 20	All Goods
137	2401 30	All Goods
138	2402 10	All Goods
139	2402 20	All Goods
140	2402 90	All Goods
141	2403 11	All Goods
142	2403 19	All Goods
143	2403 91	All Goods
144	2403 99	All Goods
145	2515 11	Crude or roughly trimmed Marble
146	2515 12	All Goods
147	2515 20	All Goods
148	2522 10	All Goods
149	2530 90	All Goods
150	2817 00 10	All Goods
151	3003 90 11	All Goods
152	3004 10	All Goods
153	3004 20	All Goods
154	3006 10	Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable.
155	3006 91	All Goods
156	3204 11	All Goods
157	3204 12	Acid dyes and preparation based thereon
158	3204 13	All Goods
159	3204 14	All Goods
160	3204 16	All Goods
161	3204 17	Pigments
162	3204 19	All Goods
163	3206 49	Other-Red Oxide
164	3301 19 10	Citronella Oil (java type)
165	3301	Other Essential oils
166	3303 00	All Goods
167	3304 10	All Goods
168	3304 20	All Goods
169	3304 30	All Goods
170	3304 91	All Goods
171	3304 99	All Goods
172	3305 10	All Goods
173	3305 90	Hair oils
174	3306 10	Toothpowder, toothpaste

(1)	(2)	(3)
175	3307 10	All Goods
176	3307 30	All Goods
177	3307 41	All Goods
178	3307 90	All Goods
179	3401 11	All Goods
180	3401 19	House hold and laundry soap
181	3505 10	All Goods
182	3506 91	All Goods
183	3605	All Goods
184	3806 10	Gum
185	3812 20	All Goods
186	3915 10	All Goods
187	3915 20	All Goods
188	3915 30	All Goods
189	3915 90	All Goods
190	3916 10	All Goods
191	3916 20	All Goods
192	3916 90	All Goods
193	3917	Artificial guts (sausage castings) of hardened protein or of cellulosic materials.
194	3917 21	All Goods
195	3917 22	All Goods
196	3917 23	All Goods
197	3917 29	All Goods
198	3917 31	All Goods
199	3917 32 10	All Goods
200	3917 32 20	All Goods
201	3917 32 90	All Goods
202	3917 33	All Goods
203	3917 39	All Goods
204	3917 40	All Goods
205	3918 10	All Goods
206	3918 90	All Goods
207	3919 10	All Goods
208	3919 90	All Goods
209	3920 10	All Goods
210	3920 20	All Goods
211	3920 30	All Goods
212	3920 43	All Goods
213	3920 49	All Goods
214	3920 51	All Goods
215	3920 59	All Goods
216	3920 61	All Goods
217	3920 62	All Goods
218	3920 63	All Goods

(1)	(2)	(3)
219	3920 69	All Goods
220	3920 71	All Goods
221	3920 72	All Goods
222	3920 73	All Goods
223	3920 79	All Goods
224	3920 91	All Goods
225	3920 92	All Goods
226	3920 93	All Goods
227	3920 94	All Goods
228	3920 99	All Goods
229	3921 11	All Goods
230	3921 12	All Goods
231	3921 13	All Goods
232	3921 14	All Goods
233	3921 19	All Goods
234	3921 90	All Goods
235	3922 10	Baths, shower-baths and wash-basins
236	3922 20	All Goods
237	3922 90	All Goods
238	3923 10	All Goods
239	3923 21	All Goods
240	3923 29	All Goods
241	3923 30	All Goods
242	3923 40	All Goods
243	3923 50	All Goods
244	3923 90	All Goods
245	3924 10	All Goods
246	3924 90	All Goods
247	3925 10	All Goods
248	3925 20	All Goods
249	3925 30	All Goods
250	3925 90	All Goods
251	3926 10	All Goods
252	3926 20	All Goods
253	3926 30	All Goods
254	3926 40	Bangles, beads and imitation jewellery
255	3926 90	All Goods
256	4001 10	All Goods
257	4001 21	All Goods
258	4001 22	All Goods
259	4001 29	All Goods
260	4001 30	All Goods
261	4003 00	All Goods
262	4004 00	All Goods
263	4005 10	All Goods

(1)	(2)	(3)
264	4005 20	All Goods
265	4005 91	All Goods
266	4005 99	All Goods
267	4006 10	All Goods
268	4006 90	All Goods
269	4007 00	All Goods
270	4008 11	All Goods
271	4008 19	All Goods
272	4008 21	All Goods
273	4008 29	All Goods
274	4012	Retreaded tyres
275	4012 20	All Goods
276	4012 90	All Goods
277	4016 10	All Goods
278	4016 92	All Goods
279	4016 93	All Goods
280	4016 95	All Goods
281	4016 99	All Goods
282	4017 00	All Goods
283	4601 21	All Goods
284	4601 22	All Goods
285	4601 29	All Goods
286	4601 92	All Goods
287	4601 93	All Goods
288	4601 94	All Goods
289	4601 99	All Goods
290	4602 11	All Goods
291	4602 12	All Goods
292	4602 19	All Goods
293	4602 90	All Goods
294	4803 00	All Goods
295	4808 10	All Goods
296	4809 90	Carbon or similar copying paper
297	4811 10	All goods other than floor coverings on a base of paper or paperboard, whether or not cut to size
298	4811 41	All goods other than gummed or adhesive paper in strips or rolls
299	4811 49	All goods other than gummed or adhesive paper in strips or rolls
300	4817 10	All Goods
301	4817 20	All Goods
302	4817 30	All Goods
303	4821 10	All Goods
304	4821 90	All Goods
305	4823 61	All Goods
306	4823 69	All Goods
307	4901	All Goods

(1)	(2)	(3)
308	5201 00	All Goods
309	5202 10	All Goods
310	5202 99 00	All Goods
311	5203 00	All Goods
312	5205 11	All Goods
313	5205 28	All Goods
314	5205 47	All Goods
315	5206 11	All Goods
316	5407 71	All Goods
317	5407 72	All Goods
318	5407 74	All Goods
319	5512 11	All Goods
320	5513 11	All Goods
321	5513 12	All Goods
322	5513 13	All Goods
323	5513 19	All Goods
324	5513 41	All Goods
325	5514 11	All Goods
326	5514 12	All Goods
327	5514 19	All Goods
328	5516 42	All Goods
329	5701 10	All Goods
330	5701 90	Carpets and other floor coverings of jute and coir, knotted, whether or not made up
331	5702 10	All Goods
332	5702 99	All Goods
333	5705 00	All Goods
334	5806 31	All Goods
335	5807 90	All Goods
336	5903 90	All Goods
337	6006 21	All Goods
338	6101 90	All goods other than of wool or fine animal hair
339	6102 90	All Goods
340	6103 10	All Goods
341	6103 22	All Goods
342	6103 23	All Goods
343	6103 29	All Goods
344	6103 32	All Goods
345	6103 33	All Goods
346	6103 39	All Goods
347	6103 42	All Goods
348	6103 43	All Goods
349	6103 49	All Goods
350	6104 19	Of wool or fine animal hair or of cotton
351	6104 22	All Goods

(1)	(2)	(3)
352	6104 32	All Goods
353	6104 39	All Goods
354	6104 42	All Goods
355	6104 52	All Goods
356	6104 62	All Goods
357	6104 63	All Goods
358	6104 69	All Goods
359	6105 10	All Goods
360	6105 20	All Goods
361	6105 90	All Goods
362	6106 10	All Goods
363	6106 20	All Goods
364	6106 90	All Goods
365	6107 11	All Goods
366	6107 12	All Goods
367	6107 19	All Goods
368	6107 21	All Goods
369	6107 29	All Goods
370	6107 91	All Goods
371	6108 21	All Goods
372	6108 22	All Goods
373	6108 29	All Goods
374	6108 31	All Goods
375	6108 39	All Goods
376	6108 91	All Goods
377	6109 10	All Goods
378	6109 90	All Goods
379	6110 11	All Goods
380	6110 19	All Goods
381	6110 20	All Goods
382	6110 30	All Goods
383	6110 90	All Goods
384	6111 20	All Goods
385	6111 90	All Goods
386	6112 11	All Goods
387	6112 12	All Goods
388	6112 19	All Goods
389	6114 20	All Goods
390	6114 30	All Goods
391	6114 90	All Goods
392	6115 22	All Goods
393	6115 29	All Goods
394	6115 30	All Goods
395	6115 94	All Goods
396	6115 95	All Goods

(1)	(2)	(3)
397	6115 96	All Goods
398	6115 99	All Goods
399	6116 10	All Goods
400	6116 91	All Goods
401	6116 92	All Goods
402	6116 93	All Goods
403	6116 99	All Goods
404	6117 10	All Goods
405	6117 80	All Goods
406	6117 90	All Goods
407	6201 19	All Goods
408	6201 99	All Goods
409	6202 13	All Goods
410	6202 19	All Goods
411	6202 93	All Goods
412	6202 99	All Goods
413	6203 19	All Goods
414	6203 29	All Goods
415	6203 32	All Goods
416	6203 33	All Goods
417	6203 39	All Goods
418	6203 41	All Goods
419	6203 42	All Goods
420	6203 49	All Goods
421	6204 12	All Goods
422	6204 13	All Goods
423	6204 19	All Goods
424	6204 21	All Goods
425	6204 22	All Goods
426	6204 23	All Goods
427	6204 29	All Goods
428	6204 33	All Goods
429	6204 39	All Goods
430	6204 42	All Goods
431	6204 43	All Goods
432	6204 44	All Goods
433	6204 52	All Goods
434	6204 53	All Goods
435	6204 59	All Goods
436	6204 62	All Goods
437	6204 63	All Goods
438	6204 69	All Goods
439	6205 20	All Goods
440	6205 30	All Goods
441	6205 90	All Goods

(1)	(2)	(3)
442	6206 10	All Goods
443	6206 30	All Goods
444	6206 40	All Goods
445	6206 90	All Goods
446	6207 11	All Goods
447	6207 21 10	All Goods
448	6207 22	All Goods
449	6207 29	All Goods
450	6207 91	All Goods
451	6207 99	Of man-made fibres
452	6208 11	All Goods
453	6208 21	All Goods
454	6208 22	All Goods
455	6208 29	All Goods
456	6208 92	All Goods
457	6208 99	All Goods
458	6209 20	All Goods
459	6209 30	All Goods
460	6209 90	All Goods
461	6210 10	All Goods
462	6210 20	All Goods
463	6210 40	All Goods
464	6210 50	All Goods
465	6211 11	All Goods
466	6211 12	All Goods
467	6211 20	All Goods
468	6211 32	All Goods
469	6211 33	All Goods
470	6211 39	All Goods
471	6211 49 10	All Goods
472	6211 49 90	All Goods
473	6212 10	All Goods
474	6212 20	All Goods
475	6212 30	All Goods
476	6212 90	All Goods
477	6213 20	All Goods
478	6213 90	All Goods
479	6214 30	All Goods
480	6214 40	All Goods
481	6216	All Goods
482	6217 10	All Goods
483	6217 90	All Goods
484	6302 10	All Goods
485	6304 19	All Goods
486	6304 92	All Goods

(1)	(2)	(3)
487	6304 93	All Goods
488	6310 10 20	All Goods
489	6310 90 20	All Goods
490	6401 10	All Goods
491	6401 92	All Goods
492	6401 99	All Goods
493	6402 12	All Goods
494	6402 19	All Goods
495	6402 20	All Goods
496	6402 91	All Goods
497	6402 99	Incorporating a protective metal toe-cap
498	6403 12	All Goods
499	6403 19	All Goods
500	6403 40	All Goods
501	6403 91	Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap
502	6403 99	Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap
503	6404 11	All Goods
504	6404 19	All Goods
505	6405 20	All Goods
506	6405 90	All Goods
507	6802 21	All Goods
508	6810 11 10	All Goods
509	6901 00	Bricks/blocks/tiles
510	6906 00	Ceramic pipes
511	6911 10	All Goods
512	6912 00 10	All Goods
513	6914	Other ceramic articles
514	7010 10	All Goods
515	7013 28	All Goods
516	7013 37	All Goods
517	7202 11	All Goods
518	7202 19	All Goods
519	7202 21	All Goods
520	7202 29	All Goods
521	7202 30	All Goods
522	7202 41	All Goods
523	7202 49	All Goods
524	7202 50	All Goods
525	7202 60	All Goods
526	7202 70	All Goods
527	7202 80	All Goods
528	7202 91	All Goods
529	7202 92	All Goods
530	7202 93	All Goods

(1)	(2)	(3)
531	7202 99	All Goods
532	7209 18	All Goods
533	7209 28	All Goods
534	7210 30	All Goods
535	7210 41	All Goods
536	7210 49	All Goods
537	7210 61	All Goods
538	7210 70	All Goods
539	7212 20	All Goods
540	7212 30	All Goods
541	7212 40	All Goods
542	7212 50	All Goods
543	7213 10	All Goods
544	7213 20	All Goods
545	7213 91	All Goods
546	7213 99	All Goods
547	7214 10	All Goods
548	7214 20	All Goods
549	7214 30	All Goods
550	7214 91	All Goods
551	7214 99	All Goods
552	7217 20	All Goods
553	7222 20	All Goods
554	7222 40	All Goods
555	7227 10	All Goods
556	7227 20	All Goods
557	7227 90	All Goods
558	7228 10	All Goods
559	7228 20	All Goods
560	7228 30	All Goods
561	7228 40	All Goods
562	7228 50	All Goods
563	7228 60	All Goods
564	7228 70	All Goods
565	7228 80	All Goods
566	7315 82	All Goods
567	7318 14	All Goods
568	7318 19	All Goods
569	7403 11	All Goods
570	7403 12	All Goods
571	7403 13	All Goods
572	7407 10	All Goods
573	7408 11	All Goods
574	7408 19	All Goods
575	7608 10	All Goods

(1)	(2)	(3)	
576	7802 00	All Goods	
577	8414 30	All Goods	
578	8414 51	All Goods	
579	8418 21	All Goods	
580	8428 10	All Goods	
581	8450 11	All Goods	
582	8501 10	Micro and AC Motor	
583	8501 20	All Goods	
584	8501 40 10	All Goods	
585	8501 52	Electric Motor 1 HP to 10 HP - AC - excluding special types	
586	8504 40	All Goods	
587	8504 90	All Goods	
588	8509 40	All Goods	
589	8516 10	Storage water heaters/geysers upto 100 litres capacity/ upto 3 KW	
590	8516 29	All Goods	
591	8516 40	Electric Irons - other than steam irons	
592	8516 60	All Goods	
593	8528 71	Colour TVs - Set Top Box (Satellite Receivers)	
594	8528 72	Colour TVs - Set Top Box (Satellite Receivers)	
595	8536 20	All Goods	
596	8536 30	Voltage stabilisers - domestic type	
597	8537 10	All Goods	
598	8537 20	All Goods	
599	8539 29	All Goods	
600	8539 31	All Goods	
601	8544 11	All Goods	
602	8544 19	Insulated plastic and rubber Wires - domestic types	
603	8544 20	All Goods	
604	8544 49	All goods for a voltage not exceeding 80 V	
605	8701 10	All Goods	
606	8701 20	All Goods	
607	8701 30	All Goods	
608	8701 91 to 8701 95	All Goods	
609	9028 30	All Goods	
610	9030 33	All Goods	
611	9404 21	All Goods	
612	9603 10	Hill grass/broom	
613	9608 10	All Goods	
614	9619	All Goods	
615	9620	Monopods, bipods, tripods made up of plastic	5%

APPENDIX

S.No	Country
1.	Islamic Republic of Pakistan
2.	Democratic Socialist Republic of Sri Lanka

GENERAL EXEMPTION NO. 206 A**GENERAL EXEMPTION 206 A****Exemption to goods description specified in column (2) of the Table:****[Notifn. No.11/2018-Cus., dt. 2.2.2018 as amended by 41/18, 39/19, 09/2020]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 110 of Finance Act, 2018 (13 of 2018), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from the whole of the Social Welfare Surcharge leviable thereon under the said section of the said Finance Act:

Provided that in case of goods specified at Sl. Nos. 7,8 and 52 of the said Table, the exemption under this notification shall be subject to condition, if any, specified under the respective exemption notifications mentioned therein.

Table

Sl. No. Description of goods

(1) (2)

- | (1) | (2) |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | All goods falling under the following headings or sub-headings or tariff items –
0207 13 00, 0207 14 00, 0402 21 00, 0402 10, 0404 10 10, 0405 10 00, 0405 90, 0406 90 00, 0601, 0602, 0703 20 00, 0713 10, 0802 11 00, 0802 12 00, 0802 31 00, 0802 32 00, 0805 40 00, 0806 20, 0808 10 00, 0809 40 00, 0813 20 00, 0901 11, 0901 90 10, 1001 11 00, 1001 91 00, 1001 99 20, 1005 90, 1006 ,1502 , 1515 30 90, 1704 10 00, 1901 10, 2009 11 00, 2009 12 00, 2009 19 00, 2204, 2205, 2206 00 00, 2207 10, 2208, 2510 20, 2515 12 20, 3102 21 00, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 40 00, 3105 51, 3105 59 00, 3105 60 00, 3105 90, 3818, 4011 30 00, 5105 29 10, 5111, 5112, 5113, 5208 41, 5208 42, 5208 49, 5208 51, 5208 52, 5208 59, 5209 41, 5209 42 00, 5209 43, 5209 51, 5209 52, 5209 59, 5210 41, 5210 49, 5210 51, 5210 59, 5211 41, 5211 42 00, 5211 43, 5211 51, 5211 52, 5211 59, 5212 15 00, 5212 24 00, 5212 25 00, 5407 10, 5407 41, 5407 42, 5407 43 00, 5407 44, 5407 51, 5407 52, 5407 53 00, 5407 54, 5407 69 00, 5407 71, 5407 72 00, 5407 73 00, 5407 74 00, 5407 81, 5407 82, 5407 83 00, 5407 84, 5407 91, 5407 92 00, 5407 93 00, 5407 94 00, 5408 22, 5408 23 00, 5408 24, 5408 31, 5408 32, 5408 33 00, 5408 34, 5511 10 00, 5511 20 00, 5511 30, 5512 19, 5512 29, 5512 99, 5513 21 00, 5513 23 00, 5513 29 00, 5513 31 00, 5513 39 00, 5513 41 00, 5513 49 00, 5514 21 00, 5514 22 00, 5514 23 00, 5514 29 00, 5514 30, 5514 41 00, 5514 42 00, 5514 43 00, 5514 49 00, 5515, 5516 12 00, 5516 13 00, 5516 14, 5516 24 00, 5516 43 00, 5516 44 00, 5516 93 00, 5516 94 00, 5702 32, 5702 42, 5702 92, 5703 20, 5703 30, 5704 20, 5704 90, 5801, 5802 19, 5804, 5810 10 00, 6001 92 00, 6101 20 00, 6101 30, 6102 10 00, 6102 20 00, 6102 30, 6104 19 (except of wool or fine animal hair or cotton), 6104 41 00, 6104 43 00, 6104 44 00, 6104 49, 6104 51 00, 6104 52 00, 6104 53 00 6104 59, 6104 62 00, 6104 63 00, 6105, 6106, 6107 11 00, 6107 12, 6108 21 00, 6108 22, 6108 91 00, 6108 92, 6109, 6110, 6201 11 00, 6201 12, 6201 13, 6201 91 00, 6201 92 00, 6201 93 00, 6202 11, 6202 12 00, 6202 13 00, 6202 91, 6202 92, 6202 93, 6203, 6204 11 00, 6204 13 00, 6204 19, 6204 31, 6204 32 00, 6204 33 00, 6204 39, 6204 41, 6204 42, 6204 43, 6204 44 00, 6204 49, 6204 51 00, 6204 61, 6204 62, 6204 69, 6205, 6206 20 00, 6206 30, 6206 40 00, 6207 11 00, 6207 19, 6207 99 (other than goods of man-made fibres), 6208 11 00, 6208 19, 6208 91, 6208 92, 6210 20, 6210 30, 6210 40, 6210 50 00, 211 32 00, 6211 33 00, 6211 42, 6211 43 00, 6212, 6214 10, 6214 20, 6214 90, 6215, 6301 20 00, 6302 21 00, 6302 31 00, 6802 10 00, 6802 21 |

- 10, 6802 21 20, 6802 21 90, 6802 91 00, 6802 92 00.
2. Carpets and other textile floor coverings, woven, not tufted or flocked, of man-made textile material falling under sub-heading 5702 50.
 3. Men's or boy's overcoats, car coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103, of wool or fine animal hair, falling under tariff item 6101 90 90.
 4. Upholstery fabrics falling under the following headings or sub-headings-
5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, 5211 49, 5407 61, 5516 22 00, 5516 23 00, 5802 30 00.
Explanation:- "Upholstery fabrics" means material used on furniture or used to cover walls, as curtains or wall hangings and includes fabric coverings and treatments in automobiles, airplanes or railroad passenger cars.
 5. Dairy spread with milk fat content at least 75% but less than 80%, by weight, falling under tariff item 0405 20 00.
 6. Areca nut falling under sub-heading 0802 80.
 7. All goods falling under sub-heading 2106 90 other than goods covered under S. No 103 of the Table annexed to the Notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazetted of India vide number G.S.R. 785(E), dated the 30th June, 2017.
 8. All goods falling under sub-heading 3302 10 other than goods covered under S. No. 239 of the Table annexed to the Notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30th June, 2017.
 9. Omitted
 10. Omitted
 11. Omitted
 12. Omitted
 13. Omitted
 14. Omitted
 15. Omitted
 16. Omitted
 17. Omitted
 18. Omitted
 19. Omitted
 20. Omitted
 21. Omitted
 22. Omitted
 23. Omitted
 24. Omitted
 25. Omitted
 26. Omitted
 27. Omitted
 28. Omitted
 29. Omitted
 30. Omitted
 31. Omitted
 32. Omitted
 33. Omitted
 34. Omitted

35. Omitted
 36. Omitted
 37. Omitted
 38. Omitted
 39. Omitted
 40. Omitted
 41. Omitted
 42. Omitted
 43. Omitted
 44. Omitted
 45. Omitted
 46. Omitted
 47. Omitted
 48. Omitted
 49. Omitted
 50. Omitted
 51. Omitted
 52. All goods falling under heading 9801 covered under S. No. 599 of the Table annexed to the notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30th June, 2017.
 53. *All commercial vehicles (including electric vehicles), falling under heading 8702 and 8704, if imported as completely built units (CBUs).

GENERAL EXEMPTION 206 B

**Exemption to goods description specified in column (2) of the Table:
 [Notifn. No.12/2018-Cus., dt. 2.2.2018 as amended by 41/18, 39/19]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 110 of Finance Act, 2018 (13 of 2018), the Central Government, on 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 within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in column (2) of the said Table, from so much of the Social Welfare Surcharge leviable thereon under the said section of the said Finance Act, as is in excess of the amount calculated at the rate specified in column (4) of the said Table.

Table

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	2710	Motor spirit commonly known as petrol	3%
2.	2710 19 44, 2710 19 49	High speed diesel (HSD)	3%
3.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured	3%

4.	7108	forms, or in powder form Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	3%
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GENERAL EXEMPTION 206 C

Exemption to goods description specified in column (3) of the Table:

[Notifn. No.19/2019-Cus., dt. 06.07.2019 as amended by 35/19, 03/2020]

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 goods of the description specified in column (3) of the Table below and falling within the chapter, heading, sub-heading or tariff item 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 by the Ministry of Defence or the Defence forces, or the Defence Public Sector Units or other Public Sector Units, for the Defence forces, from the whole of the duty of customs leviable thereon under the said First Schedule, and whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Act, subject to the following conditions, namely:-

- (a) an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Defence certifies,
- (i) the quantity, description and technical specifications of the imported goods; and
 - (ii) that the said goods are intended for the purpose of and use by the defence forces only and recommends the grant of exemption to the imported goods;
- (b) the importer shall, at the time of import, furnish the said certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be.

TABLE

S. No.	Chapter or Heading or Sub-heading or tariff item	Description of Goods
(1)	(2)	(3)
1.	8406 82 00	Steam Turbines and other vapour turbines with output between 5-15 MW for Naval craft
2.	8408 10 93	Compression Ignition Internal Combustion piston engine with output more than 3 MW for Naval craft
3.	8411 12 00	Turbojets, turbo-propellers and other gas turbines for Mig-29 K or LCA
4.	8411 21 00, 8411 22 00	Turbojets, turbo-propellers and other gas turbines for Multi-role or Utility Helicopters
5.	8487 10 00	Ships or boats propellers and blades required as Controllable pitch propellers for Naval craft

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|-----|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6. | 8502 13 20,
8502 13 30,
8502 13 40 | Electric generating sets with power output 1-3 MW |
| 7. | 8502 39 90 | Electric generating sets with power output 1 MW and above |
| 8. | 8543 70 13 | Mine detector for Mine Detection Sweep |
| 9. | 8705 90 00 | Special purpose motor vehicle, other than those principally designed for the transport of persons or goods for Vehicle based Mine scattering system |
| 10. | 84, 85,
8802 12 00,
or 90 | <p>(I) Helicopters of an unladen weight exceeding 2000 kg of the following types, -</p> <ul style="list-style-type: none">(a) Military Helicopters with co-axial intermeshing or tandem rotors (KA 31, Kamov Ka 226, Chinook)(b) Military Helicopters with empty weight more than 3500 Kg (Multi role and utility helicopters, Apache AH 64E) <p>(II) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (I) above</p> |
| 11. | 84, 85,
8802 20 00
or 90 | <p>(I) Aeroplanes and other aircraft of an unladen weight not exceeding 2000 kg required under the category of Military trainer aircraft</p> <p>(II) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (I) above</p> |
| 12. | 84, 85,
8802 30 00
or 90 | <p>(I) Aeroplanes and other aircraft of an unladen weight exceeding 2000 kg, but not exceeding 15,000 Kg required under the following categories, -</p> <ul style="list-style-type: none">(a) RPA for military use- Operating altitude more than 35000 feet (HALE-High Altitude Long Endurance);(b) Fighter aircraft (MMRCA, MRFA) <p>(II) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (I) above</p> |
| 13. | 84, 85,
8802 40 00
or 90 | <p>(I) Aeroplanes and other aircraft of an unladen weight exceeding 15,000 Kg required under the following categories, -</p> <ul style="list-style-type: none">(a) Carrier Borne Fighter aircraft;(b) Military Transport aircraft (C-130, C-17);(c) Flight Refueller aircraft;(d) AWACS aircraft;(e) Recce and surveillance aircraft |

- (f) Amphibious aircraft;
- (II) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (I) above
14. 8803 Parts of goods of heading 8801 or 8802
15. 8805 10 20 Deck Arrestor or similar gear required as Aircraft arrestor gears
16. 8906 90 00 Other vessels, including warships and lifeboats other than rowing boats required under the category of underwater vehicle/ platforms for special operations
17. 9301 10 Artillery weapons (for example guns, howitzers, and mortars) under the category of Guns (127 mm)
18. 9301 10 90 Artillery weapons under the category of Heli Portable Howitzer of calibre more than 150 mm and weight 4500 Kg or less
19. 9303 Rifles under the category of Sniper rifles .338 inch or more
20. 84, 85, 87, 90 or 9306
- (I) Rockets with calibre more than 250 mm;
- (II) Integrated Air Defence Weapons Systems (IADWS);
- (III) Vehicles, Launchers, Missiles with containers, Guns, Radars, Command posts, Sensor systems, Power generation units, Maintenance and repair equipment for goods mentioned at (II) above
21. 84, 85, 90 or 9306
- (I) The following goods, namely, -
- (a) Ship launched missiles with range 8-32 Km;
- (b) Land based missiles range more than 100 Km;
- (c) Torpedoes;
- (d) shoulder fired surface to air missile;
- (e) Submarine launched land attack cruise missile;
- (f) Harpoon anti-ship missile;
- (g) Medium range anti-ship missile
- (II) Long range Surface to Air Missile System (LR SAM)
- (III) Missiles, Command and control Units, Radars, self-propelled launchers, Simulators, Inflatable dummies, Vehicles, Power generation units, Maintenance and repair equipment for goods mentioned at (II) above
22. 84, 85, 87, 9301 10 10 or 93
- (I) Self-propelled Air Defence Gun Missile System
- (II) Vehicles, missiles, guns, radar, command and control post for goods mentioned at (I) above
23. 73, 84, 85, 90 or 93
- (I) Parts, sub-parts, inputs for use in manufacture of AK-203 rifle;
- (II) Machinery, Fixtures, Gauges, Tools and jigs for goods mentioned at (I) above.
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(1)	(2)	(3)
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2. Nothing contained in this notification shall have effect on or after the 1st day of July, 2024.

