

GENERAL EXEMPTION 239

Exemption to goods seeks to prescribe BCD rates on certain electronic:

[Notifn. No. 57/17-Cus., dt. 30.6.2017 as amended by 22/18, 37/18, 69/18, 75/18, 2/19, 24/19, 02/2020 dt. 02.02.2020]

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 the goods of the description as specified in column (3) of the Table below, as the case may be, and falling within the Chapter, 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 so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate as specified in the corresponding entry in column (4) of the said Table subject to any of the conditions, as specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said Table.

TABLE

S.No.	Chapter or Heading or Sub-heading or tariff item	Description of goods	Standard rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	4016 99 90	The following goods for use in manufacture of cellular mobile phones, namely :- (i) Microphone Rubber Case (ii) Sensor Rubber Case / Sealing Gasket including sealing gaskets / cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination / combination of rubbers	15%	1
2.	Omitted			
3.	Omitted			
4.	8517 12	in manufacture of cellular mobile phones Telephones for other wireless networks, other than cellular networks	Nil	-
5.	8517 70 90	(a) All goods other than the parts of cellular mobile phones (b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above	Nil	-
5A.	8517 70 90, 8525 80 20, 525 80 90, 8529 90 90	Camera Module for use in manufacture of cellular mobile phones	10%	1
5B.	8517 70 90	Connectors for use in manufacture of cellular mobile phones	10%	1
*5C.	Any Chapter	(a) Vibrator Motor / Ringer for use in manufacture of cellular mobile phones (b) Inputs or parts for use in manufacture of items mentioned at (a) above	10% Nil	1 1

*w.e.f.01.04.2020

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		(c) Inputs or sub-parts for use in manufacture of parts mentioned at (b) above	Nil	1
*5D	Any Chapter	(a) Display Assembly for use in manufacture of cellular mobile phones	10%	1
		(b) Inputs or parts for use in manufacture of items mentioned at (a) above	Nil	1
		(c) Inputs or sub-parts for use in manufacture of parts mentioned at (b) above	Nil	1
*5E	Any Chapter	(a) Touch Panel/ Cover Glass Assembly for use in manufacture of cellular mobile phones	10%	1
		(b) Inputs or parts for use in manufacture of items mentioned at (a) above	Nil	1
		(c) Inputs or sub-parts for use in manufacture of parts mentioned at (b) above]	Nil	1
6.	** Omitted			
6A.	Any Chapter	(a) Inputs or parts for use in manufacture of Printed Circuit Board Assembly (PCBA) of cellular mobile phones	Nil	1
		(b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above	Nil	1
		*[Provided that nothing contained in the entries mentioned at items (a) and (b) shall apply to the following goods, namely: -		
		(i) connectors;		
		(ii) microphones;		
		(iii) receivers;		
		(iv) speaker;		
		(v) SIM socket;]		
6B.	Any Chapter	(a) Inputs or parts for use in manufacture of Camera Module of cellular mobile phones	Nil	1
		(b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above	Nil	1
6C.	Any Chapter	(a) Inputs or parts for use in manufacture of Connectors of cellular mobile phones	Nil	1
		(b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above	Nil	1
7.	Any Chapter	Inputs or raw material for use in manufacture of following parts of Cellular mobile phones;	Nil	1
		(i) Omitted		
		(ii) Omitted		
		(iii) Wired Headset		
		(iv) Battery cover		
		(v) Front cover		

*Will be omitted w.e.f.01.10.2020

**w.e.f.01.04.2020

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- (vi) Front cover (with Zinc Casting)
- (vii) Middle cover
- (viii) GSM Antenna / Antenna of any technology
- (ix) Side Key
- (x) Main Lens
- (xi) Camera Lens
- (xii) Screw
- (xiii) Microphone Rubber Case
- (xiv) Sensor Rubber Case / Sealing Gasket including sealing gaskets / cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination / combination of rubbers
- (xv) PU case / Sealing Gasket - Other articles of Polyurethane foam like sealing gaskets / case
- (xvi) Sealing Gaskets / Cases from PE, PP, EPS, PC and all other individual polymers or combination / combination of polymers
- (xvii) SIM socket / Other Mechanical items (Metal)
- (xviii) SIM Socket / Other Mechanical items (Plastic)
- (xix) Back Cover
- (xx) Conductive Cloth
- (xxi) Heat Dissipation Sticker Battery Cover
- (xxii) Sticker-Battery Slot
- (xxiii) Protective Film for main Lens
- (xxiv) Mylar for LCD FPC
- (xxv) LCD Conductive Foam
- (xxvi) Film-Front Flash
- (xxvii) LCD Foam
- (xxviii) BT Foam
- (xxix) Microphone and Receiver
- (xxx) Key Pad
- (xxxi) USB Cable
- (xxxii) Fingerprint reader/scanner

7A.	Any Chapter	Inputs or raw material [other than Printed Circuit Board Assembly (PCBA) (falling under tariff item 8504 90 90) and Moulded Plastics (falling under tariff items 3926 90 99 or 8504 90 90)] for use in the manufacture of charger or adapter of cellular mobile phones	Nil	1
7B.	3926 90 99 8504 90 90	Moulded Plastics of charger or adapter of cellular mobile phones	10%	-
7C.	Any Chapter	Inputs or parts for use in the manufacture of following parts of charger or adapter of cellular mobile phones, namely:- (i) Printed Circuit Board Assembly (PCBA) (falling under tariff item 8504 90 90) (ii) Moulded Plastics (falling under tariff items 3926 90 99 or 8504 90 90)	Nil	1
7D	Any Chapter	Inputs or raw material other than: - (i) Lithium ion cell (falling under tariff item 85076000); and	Nil	1

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		(ii) Printed Circuit Board Assembly (PCBA) (falling under tariff item 85079090), for use in manufacture of Battery pack of Cellular mobile phones.		
7E	Any Chapter	Inputs, parts or sub-parts for use in the manufacturing of Printed Circuit Board Assembly (PCBA) (falling under tariff item 85079090) of following goods, namely: - (i) Battery pack of cellular mobile phones; (ii) Power Bank of lithium ion.	Nil	1
8.	Any Chapter	Inputs or raw material for use in manufacture of following goods namely :- (i) Other machines capable of connecting to an automatic data processing machine or to a network (8443 32 90) (ii) Ink cartridges, with print head assembly (8443 99 51) (iii) Ink cartridges, without print head assembly (8443 99 52) (iv) Ink spray nozzle (8443 99 53) (v) Base stations (8517 61 00) (vi) All goods falling under tariff item 8517 62 90 (vii) All goods falling under tariff item 8517 69 90	Nil	1
9.	3919 90 90	All goods other than the following parts or sub-parts or accessories of cellular mobile phones, namely:- (i) Heat Dissipation Sticker Battery Cover (ii) Sticker-Battery Slot (iii) Protective Film for main Lens (iv) Mylar for LCD FPC (v) Film-Front Flash	10%	-
10.	3920 99 99	All goods other than the following parts or sub-parts or accessories of cellular mobile phones, namely:- (i) Battery cover (ii) Front cover (iii) Front cover (with Zinc Casting) (iv) Middle cover (v) Back Cover (vi) Main Lens (vii) Camera Lens	10%	-
11.	Omitted			
12.	Omitted			
13.	8504 40	All goods other than charger or power adapter	10%	-
14.	8506	All goods other than cell or battery of cellular mobile phones	10%	-
15.	8507 (except 8507 60 00 and 8507 90)	All goods other than battery pack of cellular mobile phones	10%	-
16.	8507 60 00	All goods other than following goods, namely: - (i) battery pack of cellular mobile phones;	10%	-

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(ii) Power Bank

17.	8507 60 00	Lithium-ion battery of cellular mobile phones	15%	-
17A	85076000	Lithium ion cell for use in the manufacture of battery pack of cellular mobile phone.	5%	1
17B	85076000	Lithium ion cell for use in the manufacture of power bank of Lithium-ion.	5%	1
18.	8518 (except 8518 21 00, 8518 22 00, 8518 29 00 and 8518 30 00)	All goods other than the following parts of cellular mobile phones, namely: - (i) Microphone; and (ii) Receiver	10%	-
19.	8538 90 00	All goods other than Side Key of cellular mobile phones	7.5%	-
20	85176290 or 85176990	All goods other than the following goods, namely: - (a) Wrist wearable devices (commonly known as smart watches); (b) Optical transport equipment; (c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS); (d) Optical Transport Network (OTN) products; (e) IP Radios; (f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers; (g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multi protocol Label Switching Transport Profile (MPLS-TP) products; (h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products	10%	-
21.	8517 70 10	Printed Circuit Board Assembly (PCBA) of Cellular mobile phones: Provided that this entry shall be effective upto 31st March, 2020 (unless revoked, amended or superseded earlier).	10%	-
22.	8517 70 10	Printed Circuit Board Assembly (PCBA) of following goods, namely: - (a) Base station; (b) Optical transport equipment; (c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS); (d) Optical Transport Network (OTN) products; (e) IP Radios; (f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers;	10%	-

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- (g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products;
- (h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products

Explanation.- For serial numbers 7A, 7B and 7C of this notification,-

- (a) "Moulded Plastics" means moulded plastic housing component with or without integrated AC pins that acts as enclosure to the printed circuit board used in a charger or adapter of cellular mobile phones;
- (b) "Printed Circuit Board Assembly (PCBA)" means printed circuit board assembled with electronic components such as resistors, capacitors, diodes, inductors, ICs and mechanical components such as contact springs or connectors of charger or adapter of cellular mobile phones.

ANNEXURE

Condition No. Conditions

- 1. If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
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