

GENERAL EXEMPTION NO. 43

Nil Customs duty & 10% additional duty on Capital goods, components and spares thereof etc. imported under EPCG scheme - EXIM Policy 1997-2002.

[Notfn. No. 29/97-Cus. dt.1.4.1997 as amended by 71/97, 89/97, 9/98, 33/98, 42/98, 60/98, 62/98, 66/98, 74/98, 31/99, 56/99, 80/99, 92/99, 122/99, 20/00, 52/00, 58/01, 49/02, 113/02, 116/02, 44/03, 29/04, 65/04, 46/13, 26/17].

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 specified in the Table annexed hereto from **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from so much of the **additional duty leviable** thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act, as is **in excess** of the amount calculated at the rate of **10%** of the value of goods:

Provided that where the said goods are required for:-

- (i) the manufacture of **leather garments, textile garments (including knitwears), agro products** and products of **horticulture and floriculture and poultry and bio-tech product, marine product and software** or
- (ii) rendering services by **hotel industry and tourism industry.**
such goods shall be exempt from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act.

2. The exemption contained in paragraph 1 shall be subject to the following conditions, namely:-

- (1) The goods imported are covered by a **valid licence** issued under the **Export Promotion Capital Goods (E.P.C.G.) Scheme** in terms of Export and Import Policy permitting import of goods free of duty and the said licence is produced for debit by the proper officer of the customs at the time of clearance:

Provided that for the import of spare parts, the validity period of the licence shall be deemed to be the period permitted for fulfillment of the export obligation in full.

- (2) The importer executes a bond in such form and for such sum and with such surety or security as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to fulfil **export obligation** equivalent to **six times the CIF value** of the goods imported on FOB basis, or **five times of the CIF value on Net Foreign Exchange basis** as specified in the licence, or for such higher amount as may be fixed by the Licensing Authority or for such amount as may be fixed by the Licensing Authority in terms of clause (i) of Paragraph 5.4 of the Export and Import Policy, 2002-2007, within a period of eight years from the date of issue of licence in the following proportions:-

S.No.	Period from the date of issue of licence	Proportion of total export obligation
1	2	3
1.	Block of 1st and 2nd year	NIL
2.	Block of 3rd and 4th year	15%

3.	Block of 5th and 6th year	35%
4.	Block of 7th and 8th year	50%

Provided that where the **CIF value of licence is not less than Rs.100 crores**, the export obligation shall be fulfilled within a period of **12 years** from the date of issue of licence in the following proportions, namely:-

S.No.	Period from the date of issue of licence	Proportion of Total Export Obligation
1	2	3
1.	Block of 1st, 2nd, 3rd, 4th and 5th Year	Nil
2.	Block of 6th, 7th and 8th Year	15%
3.	Block of 9th and 10th Year	35%
4.	Block of 11th and 12th Year	50%

Provided further that where a sick unit notified by the Board for Industrial and Financial Reconstruction (BIFR) is subsequently taken over by another unit for revival, the export obligation may be fulfilled within a period of 12 years from the date of issue of licence:

Provided also that export obligation of a particular block may be set off by the excess export made in the said preceding block(s).

Provided also that in case of a licence of CIF value of Rupees one crore or more but less than twenty crores, where the licence is issued,-

(a) with an obligation to export products of **electronics, food processing, garments, leather, sport goods, gem and jewellery, agriculture, animal husbandry, floriculture, horticulture, pisciculture, viticulture, poultry, sericulture, bio-tech, engineering, textile and chemicals sectors**, or

(b) to **tourism industry** for rendering services, the export obligation shall be required to be discharged in **six years** from the date of issue of licence and the proportion of total export obligation for the block of 1st and 2nd year, 3rd and 4th year and 5th and 6th year shall respectively be 15%, 35% and 50%;

Provided also that in case of licence of **CIF value of Rs. Ten lakhs or more but less than twenty crores**, where the licence is issued with an obligation to export products of **software sector**, the export obligation shall be required to be discharged in **six years** from the date of issued of licence and the proportion of total export obligation for the block of 1st and 2nd year, 3rd and 4th year and 5th and 6th year respectively be 15% , 35% and 50%;

3. The importer produces within 30 days from the expiry of each block of two years from the date of issue of licence or within such extended period as the Assistant Commissioner of Customs may allow, evidence to the satisfaction of the Assistant Commissioner of Customs showing the extent of export obligation fulfilled, and where the export obligation of any particular block of two years is not fulfilled in terms of the preceding condition, the importer shall within three months from the expiry of the said block

pay duties of customs of an equal amount equal to that portion of duties leviable on the goods but for the exemption contained herein which bears the same proportion as the unfulfilled portion of the export obligation bears to the total export obligation together with interest at the rate of **15% per annum** from the date of clearance of the goods.

4. The importer shall, if he fails to discharge a minimum of 25% of the export obligation prescribed for any particular block of two years, for two consecutive blocks, be liable to pay forthwith the whole of the duty of customs leviable on the goods imported but for the exemption contained in this notification together with interest at the rate of **15% per annum** from the date of clearance of the goods.

5. The importer shall, if he fails to import goods, including the spares permitted for import during the entire period of export obligation, for a minimum value of twenty crores of rupees within two years from the date of issue of the licence or within such extended period as the licensing authority may allow, be liable to pay forthwith the whole of the duties of customs leviable on the goods imported but for exemption contained in this notification together with interest at the rate of 24% per annum from the date of clearance of the goods;

Provided that in case of licences issued,-

(a) with an obligation to export products of electronics, food processing, garments, leather, sport goods, gem and jewellery, agriculture, animal husbandry, floriculture, horticulture, pisciculture, viticulture, poultry, sericulture, bio-tech, engineering textile and chemical sectors, or

(b) to tourism industry for rendering services,
the minimum value together with the value of the spares specified in the Table annexed hereto shall be rupees one Crore;

Provided further that in case of licences issued with an obligation to export products of software sector, the minimum value together with the value of the spares specified in the Table annexed hereto shall be rupees Ten lakhs.

Provided also that the aforesaid conditions of minimum value of import which is rupees twenty crores, or rupees one crore, or rupees ten lakhs, as the case may be, shall be deemed to have been complied with where the shortfall in import is within 10% of the limits so prescribed.

6. The capital goods imported, assembled or manufactured are **installed** in the importer's factory and a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer's factory or premise or independent Chartered Engineer, as the case may be, is produced confirming installation and use of capital goods in importer's factory or premises, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs referred to in condition (2) above may allow:

Provided that in case of -

- (i) manufacturer exporter and merchant exporter having supporting manufacturer (s)/vendor(s).
- (ii) import of irrigation equipment for use in contract farming for export of agriculture products, and
- (iii) importer rendering services, -

the capital goods may be installed at the factory/premises of such other persons whose name and address are endorsed on the licence referred to in condition (1) and where the bond for full difference of duty, if necessary, in terms of condition (2) with a **Bank Guarantee** is executed by the importer and such other person binding themselves jointly and severally to fulfil the export obligation and all other conditions of this notification and to pay duty with interest in case of default.

7. Notwithstanding anything contained in conditions (3) and (4), where the Licensing Authority grants extension of blockwise period for any block(s) or overall period of fulfilment of export obligation upto a period of two years or regularisation of shortfall in export obligation not exceeding 5% of such export obligation, the said blockwise period or overall period of export obligation may be extended and the said shortfall in export obligation be condoned by the Assistant Commissioner of Customs or Deputy Commissioner of Customs.

Provided that in respect of licence holder units affected by the earthquake in the State of Gujarat in the month of January 2001, the Licensing Authority may grant extension in the overall period of export obligation up to one more year:

Provided further that in case of a license holder unit referred to in the first proviso, having overall export obligation period of 13 years and in case of other licence having export obligation period of 12 years, extension of overall period of export obligation shall not be allowed.

8. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12th August, 2013.

TABLE

S.No.	Description of goods
1	2
1.	Capital goods.
2.	Capital goods in SKD/CKD condition to be assembled into capital goods by the importer.
3.	Components of capital goods required for assembly or manufacture of capital goods by the importer.
4.	Spare parts not exceeding 20% of the value of goods specified at serial Nos. 1,2 and 3 actually imported and required for maintenance of the capital goods so imported, assembled, or manufactured.

Explanation. - In this notification,-

- (1) "Capital goods" means any plant, machinery, equipment and accessories required for -
- manufacture or production of other goods, including packaging machinery and equipments, refractories, refrigeration equipment, power generating sets, machine tools, catalysts for initial charge, and equipment and instruments for testing, research and development, quality and pollution control;
 - use in manufacturing, mining, agriculture, marine aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, viticulture and sericulture;

- (c) in the case of hotel industry, plant, machinery, equipment and accessories required for rendering services, specified in the Annexure I.
 - (d) in the case of marine products, plant, machinery, equipment and accessories, specified in Annexure II;
 - (e) manufacture of textile products, which are specified in Annexure III, and
 - (f) manufacture of chemical products, namely dye and dye intermediates and drug and drug intermediates, which are specified in Annexure IV;
- (2) “Export and Import Policy” means the Export and Import Policy April, 1997 - March 2002 published vide notification of the Government of India in the Ministry of Commerce, No. 1/1997-2002 dated the 31st March 1997
- (3) “Licensing Authority” means the Director General, Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;
- (4) “export obligation” (i) in relation to importers other than hotel industry and tourism industry, rendering services, means export to a place outside India of products manufactured with the use of capital goods imported, assembled or manufactured in terms of this notification or making of supplies of such products in terms of clauses (a), (b), (d), (f) and (g) of paragraph 10.2 of the Export and Import Policy; and
- (ii) in relation to hotel industry and tourism industry, rendering services, means receiving payments in freely convertible foreign currency for services rendered through the use of such capital goods;
 - (iii) means, export of goods in terms of the notification of the Government of India in the Ministry of Commerce and Industry (Department of Commerce) No. 28 (RE-2003)-2002-2007 dt.28th January, 2004.
- (5) “Net foreign exchange” in relation to importers other than hotel and tourism industry, means FOB value of products exported in discharge of obligation in terms of this notification minus CIF value of inputs used in manufacture thereof where such inputs have been -
- (a) imported by the importer directly against a licence or
 - (b) procured indigenously, for which the importer claims replenishment under the Duty Exemption Scheme as contained in Chapter 7 of the Export and Import Policy.
- (6) Product for the purpose of engineering sector, means -
- (a) machine tools, parts & accessories thereof.
 - (b) automotive components & accessories,
 - (c) bicycle parts & accessories,
 - (d) hand tools, cutting tools & small tools,
 - (e) castings and forgings (ferrous & non-ferrous), all sorts,
 - (f) pumps, electric motors and parts thereof,
 - (g) fasteners, all types (ferrous and non-ferrous),
 - (h) freight bars and shafting,
 - (i) scientific & surgical instruments.

(7) "Tourism industry" means, hotels, travel agents, tour operators or tourist transport operators who are certified as Export House or Trading House or Star Trading House or Super Star Trading House in terms of notification of the Government of India in the Ministry of Commerce, No. 33 (RE-98) 1997-2002 dated the 26th November, 1998;

ANNEXURE - I

1. Cooking Range/Chinese Cooking Range/Griddle Sets (with accessories)
 - (a) Gas
 - (b) Electric
 - (c) Oil Fired
 - (d) Microwave
2. Steam Kettle/ Boiling Kettles, Pans, Tilting Frying Pans/Boiling Pan
 - (a) Oil Fired
 - (b) Microwave
 - (c) Gas
3. Plate and Cup Lowerator/Warmers/Chafing Dishes with/without Fuel Holders
4. Food Regenerating Equipment
5. Salamanders/Broilers/Grillers/Char Broiler
6. Ovens-Baking/Bakery/Pizza/Convection/Rotary/Rotating/Microwave/Gas/Deck/Under Counter/ Proofing Cabinet/Chambers/Convotherm/Steaming steamer and Overn Combiation - With/Without Trolley.
7. Deep Fat Fryers:
 - (a) Gas
 - (b) Electric
 - (c) Microwave
 - (d) Oil Fired
8. Cooking/Steaming/Frying/Broiling/Boiling Machines/Pressure Cooker/Pressureless/Pressure Steamer/Roasting Machines/Combisteamer:
 - (a) Gas
 - (b) Electric
 - (c) Microwave
 - (d) Oil Fired
9. Bain Maries/Food Pans:
 - (a) Gas
 - (b) Electric
 - (c) Steam Heated
 - (d) Microwave
10. Refrigerated Display Counters/Racks/Shelves/Cases/Confectionery Show cases/Cabinets/Carts/ Hot & Cold Cabinets/Wine Cabinets.
 - (a) All Types (with/without Rotary Motor)
 - (b) Sandwich Unit
11. Almond Crushing/Pastry Machines
12. Coffee Machines/Makers with Blenders/Grinders/Espressor
13. Chocolate Melting Machines.
 - (a) Shaving Machines
 - (b) Coating Machines

- (c) Holding Machines
- (d) Tempering Machines
- (e) Moulding Machines
- 14. Dough Mixing and Dividing Machines/Dough Rolling/Sheeting/Kneading Machine/Flour Sifting Machine
- 15. Ice-Cream Making Machine/Custard Auto Dispenser/Hardening Cabinet.
- 16. Infra Red Food Warmer/Roll Warmer.
- 17. Juice Extractors/Commercial Juicers/Dispensers/Blenders/Mixers (Cream Air Whip)/Planetary Mixers
- 18. Pancake/Waffle Iron Machines/Croissant Machine/Pasta Machines
- 19. Sausage Machines
- 20. Trollies (All Types)/Caddy Modular Trolley
- 21. Egg Boilers
- 22. Machines for Slicing/Cutting/Chopping/Mincing/Grinding/Tendering/Buffalo Chopper/Meat Band Saw
- 23. Can Opener-Mechanical/Motorised.
- 24. Ice Cube/Crushing/Flaking Machines/Dispensing Machine/Water & Ice Station
- 25. Pre-fabricated walk-in cold rooms/freezers with refrigeration equipment with/without doors proofing units.
- 26. Dispensers (Hot/Cold Beverages)
- 27. Potato Peelers/Choppers
- 28. Hot Plates/Coffee Warmer
- 29. Toasters (Electrical)/Pop-up/Rotary/Slot Pop Down/Conveyor
- 30. Puree Machines
- 31. Blast Freezers/Blast Chillers
- 32. Vacuum Packing Machines
- 33. Oil Filtering Machines
- 34. Glass/Dishwashing/Pot-washing Machine with Trollies
- 35. Kitchen/Bulkware Wash-up Equipment/Flight Catering Wash-up System with conveyors.
- 36. Vegetable Preparation & Washing Machines.
- 37. Burnishing Machine/Polishing Machine
- 38. Smoker/Smoking Oven
- 39. Salad Dryer
- 40. Glass/Plate Dispenser
- 41. Waste Food Disposal Machine and Compactors
- 42. Cotton Candy Machine
- 43. Refrigerated Food Storage Unit with Mountings/Hi-Loader Unit with/without Chassis/Flight Catering High Lift/Mobile Hi-Lift Truck Fitted with Refrigerated Food Storage Equipment for Aircraft Catering
- 44. Hoods with Built-in Water Circulating System
- 45. Steam/Hot Water Mixing Gun
- 46. Filling and Portioning Machines
- 47. Multi-purpose machines for bakery and confectionary
- 48. Conveyors/Motorised Transport Conveyors for Multi-purpose Washing Machines.
- 49. Drink Mixers
- 50. Liquor Control System
- 51. Exhaust Chimneys
- 52. Bread Slicing/Buttering Machine/Butter Portioning Machine.
- 53. Draught Beer Dispensing Unit

54. Hamburger Machine, Pastry Rollers and Noodle Makers.
55. Tea/Coffee Kettle for Guest Rooms
56. Kitchen and Restaurant Fabricated Equipments/Insulated/Glass Racks
57. Non-Corrosive Shelving for Kitchen/Kitchen Utensils
58. Flushing Hose Unit
59. Pickling Machine/Derinding Machine/Salt and Paper Mills
60. Specialized Wine Chiller with Stand.
61. Restaurant Equipment for Pub-brew and other theme Restaurants like Brew Kettle, Roller Mill, Mash/Lauter, Heat Exchanger Fermenter, Storage Tank, Dispensing Station and Washing and Filling Station
62. Ice Carving Tools/Chinese Kitchen Implements/Tools
63. Exhaust Hoods for kitchen with Fitters
64. Trolley Wash Machine
65. Machanised Exhaust System.
66. Shrink Wrapping and Food packing Machine;

B. Front Office Equipment

1. Wireless/Radio Paging Systems/Walkie-Talkie Wireless System
2. Elevators/Escalators
3.
 - (a) Fire Fighting Equipment
 - (b) Breathing Apparatus
 - (c) Fogging Machine
4.
 - (a) Smoke Detectors
 - (b) Fire Sprinklers System
 - (c) Gas Leak Detectors
5. Room Temperature Controllers and Motorised Valves for Air- conditioning System.
6. Absorption Refrigeration Systems (Mini Bars)
7. Fascimile Machines
8. Time and Date Stamp Machines
9. Electronic Time Card System
10. Fabco Systems.Restaurant Management Systems/Management Reporting System/Computerised Hotel Restaurant Management System for efficient Management of Service Requirements of Restaurants, Hotels, F&B Outlets and Food/Service Operation /Hotel Management consisting of touch screen work stations, local cluster controllers, parallel ports, auto-cut roll kot printers with hardware and software automation
11. Computerised electronic vault/Safe
12. Stationery Imprinters
13. Locks with Master Key System/Key cutting/Duplicating Machine/Coded/Electronic Card/Magnetic Key Cards/Tags/key Blanks
14. EPABX/Digital Exchange Telephone Instruments/Recording Machine/Wireless Headsets/Cordless Phones/Port Analog Cards/Digital Cards/Telephone Answering Machine/Cellular Phones
15. Emergency Escape Door Motorised/Electronic/Manual Magnetic/Electric
16. Plate/Float/Sheet Glass:
 - (a) Bullet Proof and Tempered Plate/Glass
 - (b) Plain/tinted
 - (c) Coloured
 - (d) Reflective

- (e) Heat Absorbing/Stained
- (f) Vascular
- (g) Mirrors/Magnifying Mirrors/Thermal Insulated Glass/Swivel Chrome Mirrors/Sound Proof Glass
- (h) Revolving Doors/Magnetic Doors/Automatic Doors
- (i) Window Glasses
- 17. Electronic Room Control with Switches and Accessories
- 18. Computerised Guest Room Control system
 - (a) Room Service call system with automatic paging and display
 - (b) Computerised energy saver for Guest Room equipment
 - (c) Bedside Control panel with LCD Microprocessor display equipment
 - (d) Digital Processing Units.
 - (e) Electrical and Electronic Control Functions.
- 19. Points of sales system
- 20. Colour Photocopying Machine/Colour Laser Copier/Scanners/Laser Printers.
- 21. Sign Boards
- 22. Special electronic Binders
- 23. Electronic White Boards with or without copying/printer
- 24. Design & Drawing Equipment
- 25. Modems - Pocket/FAX/Telephones
- 26. Insulated Energy Saving glass window units with accessories.
- 27. Room Amenities Binder/Services Director
- 28. Professional Flip Chart Easel/Presenter
- 29. Exhibit/Poster Holder
- 30. Magnetic Writing/Multi-purpose communication Board
- 31. Portable Podium
- 32. Bar Code Reader & printer
- 33. Video Phone
- 34. Door Closer-Electronic/Mechanised
- 35. Global positioning system, with software for computer connectivity;

C. House Keeping Equipment

- 1. Hand Dryers
- 2. Vacuum Cleaners/Papooseing Machines
- 3. Carpet Shampooing Machine/Drying Machines
- 4. Deodorising Carpet Cleaning Machine/Carpet Cleaners
- 5. Pile Lifters
- 6. Floor Polishing Machine/Scrubbing Machine
- 7. Underwater Lighting Equipment
- 8. Pool Cleaners (Submerged/Non-submerged)
- 9.
 - (a) Beach Cleaning Machines
 - (b) Automatic Lawn Mowers/Cutters
 - (c) Lawn Cleaning Equipment
- 10. Cigar Humidor
- 11. Ultra High Pressure Washer with Accessories for Coil cleaning/Drain Cleaning
- 12. Motorised Dust Pick-up Machines
- 13.
 - (a) Drip Irrigation System

- (b) Green House Equipment
14. Pre-fabricated steam and shower cubicles
 15. Shoe Shine Machine with Dispensers
 16. Bath tubs(Cast Iron/Acrylic/porcelain)/Bath Tubs (Cast/Amulcast/Steel/Emerald).
 17. Motorized Curtain Drapery System with Controllers and Consoles.
 18. Knee Operated Cleaning Basin/Sensor Hand Wash Sink System Complete with Water Valve, Water Connection
 19. Flush Valve, Closet and Urinal Washer Set/Automatic Flushing Urinals with controller and Magnetic Valves/Head Shower Combination/Shower and Wash Basin Mixure/Hand shower Cubicles
 20. Vertical/Horizontal Blind system
 21. Security Room/Hotel System
 22. External Window and Facades Cleaning System with Cradle
 23. Infra Red Sensors
 24. Floor Springs
 25. Energy Saving Double Glazed Glass Insulated Aluminium Windows
 26. Insect and Pest Killing Equipment/Machine
 27. Weighing Scales for Guest Rooms and Kitchen
 28. Soap Dispenser - Manual/Electronic Sensor Operated
 29. Sensor Operated - Flushing System/Taps/Showers;

D. Laundry Equipment (other than Household Type)

1. Washing Machines
2. Dry Cleaning Machines
3. Portable Weighing Trolleys for Washing Machines
4. Steam Boilers
5. Folding Machines & Cross Folders for Bed Sheets (Spreader/Stacker)
6. Starch Cooker
7. Lint Separator
8. Washer Extractors
9. Laundry Press, Multipurpose
10. Steam Finishing Boards
11. Marking Machines
12. Water Spray Gun
13. Vacuum Pump Unit
14. Spotting Board
15. Tumblers Dryer
16. Flat Work Ironer/Calendering Machines - Steamheated/Oilheated
17. Steam Cabinet Unit
18. Upholstery Processing Machine
19. Puff Iron/Garment Form Finishers/Steam Finisher/Curtain Irons
20. Overhead Iron Rails/Monorail Loading System (For lines feeding to washers and conveyors for feeding to flat work ironer and tumblers)
21. Waste water treatment plant
22. Tunnel Laundry System
23. Vertical Submersible Pumps
24. Reverse Osmosis Plants
25. Ironing Machine for Curtains

26. Unipress Bosom, Body and Yoke Cabinet Press
27. Clothesrail Drier
28. Automatic Computerised Feeding Machines
29. All Types of Conveyors and/or Stackers
30. Mushroom/Legger Press

E. Health Club/Beauty Parlour/Barber Shop Equipment

1. Sauna Heaters (with Lava Stones)/Saunas
2. Hair Styling Chairs/Back Wash Chairs/Specialized Beauty Chairs
3. (a) Electric Hair Dryers other than Hand-Held Type
(b) Electric Hair Clippers/Specialized Hair Cutting Equipment with Accessories
4. Hair Steaming and Vapozone Machines, Back Washbasins, Fittings and Storage Cabinets
5. Sterilising Machines/Electrolysis Machines
6. Exercising/Electric Ergocycles/Aerobic Cycles/Computerised Tread mill (Power Jog Machine)/Jogomatic Motorised Treadmill/Computerized Recumbent Bicycles/Computerized Stair Climber/Computerized Rowing Machine
7. Magnifying Glass Lamp Equipment
8. High Frequency Hair Drying and Setting Equipment
9. Suction Machine (For Blackhead Removing)
10. Disincrustation Machine
11. Facial Massage Machine
12. Dermatron Equipment
13. Orbital Massages
14. Abdominal Board/Abdominal Board With Pulse Monitor
15. Steam Bath
16. Electrical Hair Disposal Machine
17. Slender Tone Slimming Equipment
18. Msa Oxygen Administrator Complete with Cylinder and Face Mask
19. Multi Gym Machines/Multi Gym Machines - Abdominal/Armcurl/Back Extension/Chest Press/Leg Extension/Seated Row/Tricep Extension/Leg Pull Down/Shoulder Press/Leg Press/Fly/Rowing Machines/Butterfly Machine
20. Bath tub for Hydro-Therapy
21. Habitat Units/Jacuzzing Bath Tubs with Allied Equipment
22. Manicure and Pedicure Equipment
23. Beauty Saloon Equipment with special Trollies and Tools
24. Heating Rollers
25. Head Blower
26. Frimator Equipment
27. Pre-Rinse Units
28. Barber Shop Equipment with Accessories.
29. Studdio Centre For Beauty Treatment (Nemectron)
30. Thermodyne/Micro List System/Micro Lift Equipment/Skin Treatment Equipment/Microlift Skin Massager
31. Perm Diagnosis Selector
32. Mini steam Boilers

F. Professional Audio Visual/Video Equipment

1.
 - (a) Cameras with Accessories
 - (b) Video Mixers
 - (c) Monitors
 - (d) T.V./CCTV/Interactive TV Systems with Modulators
 - (e) Convertors
 - (f) Head Phones
2.
 - (a) Turn Table
 - (b) Amplifiers/Channel Tuner
 - (c) Cassette Players
 - (d) Loud Speakers
 - (e) Cordless Microphones
3. Compact Disc Player/Carousel, Studio Projector
4. Laser Beam Projection Equipments
5.
 - (a) High Power Amplifiers (Stereo and Mono)
 - (b) Speakers
 - (c) Graphic Watcher
6. Motorised Disco/Rotating Strobe/Ultraviolet Lights
7. Console for Lighting Music Control Including Dimmer and Accessories
8. Smoke Machine
9. Lighting Equipments/Lights for Creating Different Patterns, Light Fittings/Special Lighting Effects
10. Fibre Optic Based Lighting Projector
11. Automatic Projection Equipment Screen, Studio Type Model, Modulator
12. Sound and Light Equipment and It's Control Equipment
13. Video Walls Braine Monitoring Equipment Complete System
14. Built-in Combined Video TV System with Accessories
15. Specialized Audio-Visual Equipments including Slide Making Photographic Machines.
16. Projection Screen
17. Special Cables/Wires for Television Music System, Disco, Telephone
18. Laser Disc Audio/Video Players
19. Motion Detectors
20. Audio/Visual Car calling System
21. Close Circuit T.V. Cameras/Monitors
22. Stereo/VCR/Telesign Equipment
23. Pay Video System
24. Portable Dance Floor with Built-in Lighting effect with/without stroboscope
25. C.C.T.V./Cable T.V. System with Accessories
26.
 - (a) Cable Independent Satellite Receiver
 - (b) Antenna Positioner and Rotary Parrabolic Antenna Multiparty Accessories
 - (c) Head Stations with/without Cassettes.
27. Photographic/Cinematographic Equipment for taking Professional Photographs/Making Films for sales and Marketing
28. Illuminated Sign Boards, Signages
29. Out Door Decorative Lights, Jackbell Lights
30. CD Juke Box
31. Motorised Systems with Remote Controls for various equipments in stalled in the Hotel like TVs, Audio Visual Equipments, Skylights.

32. Synthesizer/Equalizer

G Equipment for Recreational Facilities

1. Bowling Alleys with Accessories including Electronic Scoreboard
2. All Weather Domes for Tennis Courts including HVAC Equipments
3. Prefabricated Glass Walled Squash Courts
4. Billiard and Snooker Tables with Accessories
5.
 - (a) Water Slides
 - (b) Pneumatic Chutes.
 - (c) Roller Coasters
 - (d) Carousels
6. Synthetic Surfaces for Tennis Courts/Indoor Court
7. Squash Rackets and Balls
8. Archery Equipment
9. Electronic Amusement Machines, Slot/Coin Operated/Dispensing Machine
10. Cable Car, Ropeway, Cables
11. Equipment for Skeet and Trap Shooting
12. Tents/Camping Equipments
13. A.C.Coaches/Safari Coaches
14. Motor Cars/Sports Utility Vehicles/All Purpose utility Vehicles
15. Hovercrafts
16. Swimming Pool Equipment filters, Pool Clearing Equipment

H. Adventure Sports Equipments

1. Beach Buggies/Snow Mobiles/Sand and Dune Boggies
2.
 - (a) Speedboats
 - (b) Catamarans
 - (c) Rafts of All Kinds
3.
 - (a) Water Scooters
 - (b) Jet Skis
4. Water Skin and Surfing equipment including Surf Boards, Water skis knee Boards
5. Canoes and Kayaks
6. Deep-Sea fishing equipment
7. Equipment for Snokelling and Scuba Diving
8.
 - (a) Wind Surfing Equipment
 - (b) Hang Gliding and Para Sailing Equipment
 - (c) Boats for Parashiling with windies
9. Sonar Device for loating Fish, Depth Finders
10. Underwater Sports and Diving Equipment
11. Hot Air Balloons and Ballooning Equipment
12. Ice Skiing Equipment
13. High Gear Mountain Bikes
14. Mountaineering Equipment
15. Engines for all Types of Boats, Jet Skis' Water Carts, Water Scooters and Catamarans.
16. Flying inflatable Boats.
17. Presenter Easel/Marathon Easel/Flip Chart Organizer/Telescoping Pointer with Accessory Kit/Carry Case

18. Safety Headgear
19. Fishing Rods and Tackles
20. Bio-degradable toilets for coaches and camps

I. Equipment for golf facilities

1. Electric Transport Carts/Golf Carts with Accessories
2. Golf Course Lawn Mowers of All kinds
3. Golf Sets
4. Golf Course Making Equipment including Rock Breaking Machines
5. Golf Maintenance Machines/Grass Mowers/Coring Machines/Gang Mowers/Green Tending Machines-Electrical or Mechanical
6. Par-T, Opti Golf & Indoor Golf Equipment/Simulator.
7. Golf Training Equipment including Club and Audio/Visual Equipment
8. Golf Irrigation System
9. Golf Caddy Kits

J. Miscellaneous (Engineering)

1. Diesel Generating Sets
2. Reverse Osmosis Unit/Including D.M. (De-Mineralisation) Plant
3. Solar Energy System/With Collectors, Connectors, Relays, Contractors, Solar Panels, Heat Exchangers/Sun Collectors/Panel and related Accessories for Hot Water, Heating, Light Power etc.
4. Centrifugal Chillers/Liquid Chiller/Water Cooler Screw Chiller
5. High Pressure Cleaners/Jets
6. Water Filters for Drinking Water
7. Centrifugal Heat Reclaim Machines
8. (a) Fan Coil Units and Air Handling Units
(b) Air Curtains
(c) De-Humidifiers
(d) Temperature Control System
9. Lithium Bromide Equipment for Heating/Cooling
10. Natural Gas Power Generation Units
11. High Pressure Scrubbers for Anti Pollution Control
12. Heat Pumps/Air Conditioning Machines with space Heating or Space Cooling Applications of the Energy Saving Type/Direct Oil Fired Vapour Absorption Heat Pump.
13. Magnetic Locking Devices/Sliding Folding Partition
14. Garbage Incinerator with Heat Recovery Unit (Steamer Hot Water) Boiler
15. Bottle Crusher - Garbage Pulping and pumping Facility
16. 6600 Volts/1100 Volts High Tension Magger & Insulation Testing Kit
17. Automatic Microprocessors Based Load Demand Controllers for Efficient Load Management/Building Management System with Auxiliaries
(a) Microprocessors
(b) Load Demand Controllers
(c) Monitoring Stations with Graphic Capabilities, Specialise Programmes, Interfaced with Audiliary Devices & Periphera
18. Laptop Computers/ Computer Equipment for Network System; and
(a) All Computer
(b) Peripherals
(c) CPU's/DPU's

- (d) Disk Drive
 - (e) Tape Drive
 - (f) Terminals
 - (g) Printers/Laser Printers
 - (h) Scanners
19. Overflow Drain Covers and Pool Covers with/without Winch
 20. Gas-Diesel Engines for Power Generation
 21. Electronic Liquid Level Indicator, Digital Velometer, Digital Sound Level Meter, Digital Humidity Meter, Oxygen Meter
 22. Laser Printers
 23. High Speed and High Resolution, Full Page, Large Volume Scanners (Canoils Systems)
 24. Water Chiller Units including reciprocating and Screw Type Units
 25. Thermal Storage Banks
 26. Heat Recovery System
 27. Power Transformer
 28. Electrical Panel
 29. Motor Control Centres
 30. Pre-Fabricated Building Management System
 31. Water Treatment Plant
 32. Hydropneumatic System
 33. Boilers
 34. Pumps and Motors
 35. Testing Instruments:-
 - (a) Flow Meters
 - (b) Oscilloscope
 - (c) Vibration and Noise Meter
 - (d) Recorders
 - (e) Meters
 36. Epoxy Cast Transformers
 37. Variable Frequency Drives
 38. Explosive Detection Machine
 39. Portable Scaffolding Equipment, Spider Staging
 40. Armaflex Insulation for Chilled/Hot Water Pipes
 41. Flood Light Equipment with Fittings and Accessories
 42. Portable Hydraulic Ladders
 43. Garbage Compactizer/Incinerator
 44. Bomb Suppression Blankets
 45. Electrically Operated Dock Shelters with Doors and Windows
 46. Actuating System for sliding Door
 47. Freezer Condensing Unit Type Midifrost/Cooler Condensing Unit-Type Minicol
 48. Prefabricated Self Service Storage System
 49. Fall Protection and Insulation Support system
 50. Environment Testing Equipment
 51. Co-Generation Plants - for Electricity and Hot water.
 52. Dance Floor Portable.
 53. Heating Ventilation and Air-Conditioning (HVAC) System-Heavy Duty Machine made Ducting, Closed Cell Elastomeric Foam Insulation, Linear Diffusers and Linear Air-Grills in various patterns

- alongwith complete accessories.
54. Prefabricated glass re-inforced concrete/fibre re-inforced plastic for Hotel Building Cladding system including alkaline - resistant glass fibres.
 55. Fire Protection Equipment - Fire Blankets
 56. Heated Mirror Pad for Fog, Free Mirrors/Glass Door Mirrors/Non-Fogging, Clear, Non-Corrosive, Distortion Free Magnifying Swivel Mirror
 57. Pre-fabricated structure/Framing/Roofing Systems for Hotel Buildings
 58. Swimming Pool Ladders/Non Corrosive Hand Rails
 59. Vapour Absorption Chiller
 60. Sewage Treatment Plant
 61. Re-cycling Plant for Paper, plastic and other waste
 62. Eco Friendly - Plant and Machinery for making wood free paper
 63. Security Alarm System
 64. Under Sink Mounted Garbage Disposal Machine
 65. Plant and Equipment for Water Sewage and Garbage Management
 66. Energy Saving Dock Doors and Dock Shelters for Air Catering Units.
 67. Impact Doors - Manual/Sensor Operated, Automatic Motorized Operated for Hotels and Catering Units.
 68. Workshop equipment for vehicles;

ANNEXURE II

1. 500 kg individually quick freezing line (1 QF line) consisting of the following
 - (a) Bulk feeder
 - (b) Continuous cooker with convey or
 - (c) Continuous cooler with conveyor
 - (d) Vibro feeder
 - (e) Freezer
 - (f) Take away conveyor
 - (g) Glazer
 - (h) Hardening conveyor
 - (i) Glaze conveyor
 - (j) Online weigher with bagging
2. Plate freezers
3. Brine freezers
4. Blast freezers
5. Flo freezer
6. Spiral freezer
7. Automatic controller centralised referigeration system with -41°C low stage capacity of 415 KW and - 3°C high stage capacity of 310 KW.
8. Dehumidifier
9. Multihead weighing system
10. Skin vaccum pack machines
11. Thermoform vacuum packing system
12. Metal detectors

13. Freeze drying system
14. Smoking kilns
15. Fish driers
16. Vertical form fill and sealing machine
17. Shrink wrapper machine
18. Pallet wrapper stretch wrapping machine
19. Cold store insulated sandwich panels for 5000 cum
20. Cold store racking system
21. Cold store door
22. Hydraulic stacker
23. Cold store pallet trucks
24. Pallet stackers
25. Dock shelters
26. Dock leveller
27. Truck refrigeration units
28. Temperature recorders

ANNEXURE III

I. Spinning machinery

1. Modern spinning machines i.e. AIRJET/DREF/PARAFIL/Self-twisting machines/core spinning machines
2. Automatic cone winding machine with yarn splicer and auto doffing system

II. Weaving machinery

1. High speed warping machine with yarn tensioning, pneumatic suction devices and accessories
2. Drawing-in machines
3. Beam knotting machines
4. Indigo dyeing Range with/without sizing plant
5. Shuttleless looms (air jet, water jet, rapier and projectile)

III. Processing machinery for composite mills as well as independent process houses

1. Singeing Machine for yarn/fabric
2. Continuous Bleaching Plant
3. Yarn/Fabric Mercerising Machine
4. Fabric Reversing Machine
5. Fabric Dyeing Machine complete with dye kitchen and accessories
6. Automatic dye Weighing and Dispensing Machine
7. Volumetric/Gravimetric measurement liquid chemical station
8. HTPH Hosiery Yarn Dyeing Machine complete with dye kitchen and accessories
9. High Speed computer control padding Mangle
10. Wet Fabric Spreading and Squeezing Machine
11. Continuous Weight Reduction Machinery through microwave technique
12. Compacting Machine
13. Open Width Tubular Inspection Machine
14. Laser engraver
15. Powder dot coating machine
16. Kier decatizing/continuous decatizing machine
17. Combined contipress/decatizing machine
18. Knit-tabular mercerising or bleaching-cum-mercerising machine
19. Pre-shrinking range for flat and knitted goods

20. Auto flame controlled, width controlled singeing machine for flat and knitted fabrics
21. Solvent scouring machine

IV. Machinery for spinning composite weaving and knitting sectors

1. Auto control type humidification plant
2. Circular Knitting Machine
3. Computerised Flatbed Knitting machine

V. Machinery for composite mills and independent process houses.

1. Effluent treatment unit with biopag reactor, activated sludge process, activated carbon, ultrafiltration ozonisation facilities
2. Effluent treatment unit with automatic sensing devices, automatic controlled chemical dosing dissolved air flotation (DAF), reverse osmosis, sludge dewatering, decanters, ultrafilters, vacuum filters to deliver water for reuse

VI. Machinery for composite mills, knitting and independent process house

1. Light Fastness Testing Equipment

VII. Worsted machinery

1. High Production Carding sets worsted/wollen
2. High Speed intersecting Gill box/chain Gills/Rotary Bills/Vertical Bill boxes
3. Rectilinear combs
4. Draw Frame/Roving Frame/Automatic Rubbing Fram Bobbiners/Finishers
5. Ring Frames from 60 MM ring Dia and above
6. Ring Frames with Stro Spinning attachment/or Auto Doffers having maximum 75 MM Ring Dia
7. Shearing, polishing and Cropping machine
8. Hydraulic Flat paper Press/Continuous Hydraulic Flam Paper Press/Rotary Press.

ANNEXURE IV

1. Effluent Treatment Plant
2. Instrumentation for process control
3. Centrifuges
4. Safety and health related equipments
5. Quality control equipments
6. Pollution and Environmental Control equipments
7. Incinerators
8. Scientific Instruments
9. Computer Software Systems