

## CHAPTER 27

***Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes*****NOTES :**

1. This Chapter does not cover:

(a) separate chemically defined organic compounds other than pure methane and propane which are to be classified in heading 2711;

(b) medicaments of heading 3003 or 3004; or

(c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.

2. References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and high concentration of additives (for example, chemicals) used in the manufacture of the primary products ; and

(c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

**SUB-HEADING NOTES :**

1. For the purposes of sub-heading 2701 11 "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms "benzol", "(benzene)", "toluol" (toluene)", "xylol" (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of sub-heading 2710 12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).

5. For the purposes of the sub-headings of heading 2710, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from \*animal, vegetable or microbial fats and oils whether or not used.

**SUPPLEMENTARY NOTE :**

In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Illustration : IS 1459 refers to IS 1459: 2018 and not to IS 1459: 1974

(a) “motor spirit” means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. “Special boiling point spirits (tariff item Nos. 2710 12 11, 2710 12 12 and 2710 12 13 )” means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume ( including losses) distil;

(b) “natural gasoline liquid (NGL)” is a low-boiling liquid petroleum product extracted from Natural Gas;

(c) “superior kerosine oil (SKO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);

(d) “aviation turbine fuel (ATF)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;

(e) “high speed diesel (HSD)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2005;

(f) “light diesel oil (LDO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 15770:2008;

(g) “fuel oil” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);

(h) “lubricating oil” means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.3<sup>o</sup> Centigrade;

(i) “jute batching oil” and “textile oil” are hydrocarbon oils which have their flash point at or above 93.3<sup>o</sup>C, and is ordinarily used for the batching of jute or other textile fibres;

(j) the expression “petroleum jelly crude” (tariff item Nos. 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;

(k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:

(1) “Flash Point” shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);

(2) “Smoke Point” shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force;

(3) “Final Boiling Point” shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force;

(4) “Carbon Residue” shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p.8)-1967 as for the time being in force;

(5) “Colour Comparison Test” shall be done in the following manner, namely :

(i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical

reagent quality) in distilled water;

(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
<b>2701</b>	- <b>COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL</b>			
	- <i>Coal, whether or not pulverised, but not agglomerated :</i>			
2701 11 00	-- Anthracite	kg.	*5%	-
2701 12 00	-- Bituminous coal	kg.	*5%	-
2701 19	-- <i>Other coal:</i>			
2701 19 10	--- Coking coal	kg.	*5%	-
2701 19 20	--- Steam coal	kg.	*5%	-
2701 19 90	--- Other	kg.	*5%	-
2701 20	- <i>Briquettes, ovoids and similar solid fuels manufactured from coal :</i>			
2701 20 10	--- Anthracite agglomerated	kg.	*5%	-
2701 20 90	--- Other	kg.	*5%	-
<b>2702</b>	<b>LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET</b>			
2702 10 00	- Lignite, whether or not pulverised, but not agglomerated	kg.	*5%	-
2702 20 00	- Agglomerated lignite	kg.	*5%	-
<b>2703</b>	- <b>PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED</b>			
2703 00	- <i>Peat (including peat litter), whether or not agglomerated :</i>			
2703 00 10	--- Peat whether or not compressed into bales, but not agglomerated	kg.	*5%	-
2703 00 90	--- Other	kg.	*5%	-
<b>2704</b>	- <b>COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON</b>			
2704 00	- <i>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon :</i>			

(1)	(2)	(3)	(4)	(5)
2704 00 10	--- Retort carbon (gas carbon)	kg.	*5%	-
2704 00 20	--- Coke and semi-coke of lignite or of peat	kg.	*5%	-
2704 00 30	--- Hard coke of coal	kg.	*5%	-
2704 00 40	--- Soft coke of coal	kg.	*5%	-
2704 00 90	--- Other	kg.	*5%	-
<b>2705 00 00</b>	<b>COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS</b>	kg.	*5%	-
<b>2706</b>	<b>- TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS</b>			
2706 00	- <i>Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars :</i>			
2706 00 10	--- Coal tar	kg.	*5%	-
2706 00 90	--- Other	kg.	*5%	-
<b>2707</b>	<b>OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS</b>			
2707 10 00	- Benzol (benzene)	kg.	*2.5%	-
2707 20 00	- Toluol (toluene)	kg.	*2.5%	-
2707 30 00	- Xylol (xylenes)	kg.	*2.5%	-
2707 40 00	- Naphthelene	kg.	*2.5%	-
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	kg.	*2.5%	-
	- <i>Other :</i>			
2707 91 00	-- Creosote oils	kg.	*2.5%	-
2707 99 00	-- <i>Other</i>	kg.	*2.5%	-
<b>2708</b>	<b>PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS</b>			
2708 10	- <i>Pitch :</i>			
2708 10 10	--- Obtained by blending with creosote oil or other coal tar distillates	kg.	*5%	-
2708 10 90	--- Other	kg.	*5%	-
2708 20 00	- Pitch coke	kg.	*5%	-

(1)	(2)	(3)	(4)	(5)
<b>*2709</b>	<b>PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE</b>			
<b>2709 00</b>	<b>-- PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE</b>			
<b>2709 00 10</b>	<b>--- PETROLEUM CRUDE</b>	<b>KG.</b>	<b>5%</b>	<b>-</b>
<b>2709 00 90</b>	<b>--- OTHER</b>	<b>KG.</b>	<b>**FREE%</b>	<b>-</b>
<b>2710</b>	<b>PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS</b> <i>- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:</i>			
2710 12	-- Light oils and preparations:			
	--- Naphtha:			
2710 12 21	---- Light naphtha	kg.	**2.5%	-
2710 12 22	---- Heavy naphtha	kg.	**2.5%	-
2710 12 29	---- Full range naphtha	kg.	**2.5%	-
	--- Solvent 60/80, solvent 50/120 and solvent 145/205 (petroleum hydrocarbon solvents) as specified under standard IS 1745:			
2710 12 31	---- Solvent 60/80	kg.	**5%	-
2710 12 32	---- Solvent 50/120	kg.	**5%	-
2710 12 39	---- Solvent 145/205	kg.	**5%	-
	--- Motor gasoline conforming to standard IS 2796, IS 17021 , **IS 17586 or IS 17076:			
2710 12 41	---- Motor gasoline conforming to standard IS 2796	kg.	**2.5%	-
2710 12 42	---- E 20 fuel conforming to standard IS 17021	kg.	**2.5%	-
2710 12 43	---- E 12 fuel conforming to standard IS 17586	kg.	**2.5%	-
2710 12 44	---- E 15 fuel conforming to standard IS 17586	kg.	**2.5%	-
2710 12 49	---- M15 fuel conforming to standard IS 17076	kg.	**2.5%	-
2710 12 50	--- Aviation gasoline conforming to standard IS 1604	kg.	**Free%	-

(1)	(2)	(3)	(4)	(5)
2710 12 90	--- Other	kg.	**5%	-
2710 19	-- Other:			
2710 19 20	--- Solvent 125/240 (petroleum hydrocarbon solvent) as specified under standard IS 1745	kg.	**5%	-
	--- Kerosene intermediate and oils obtained from kerosene intermediate:			
2710 19 31	---- Kerosene intermediate	kg.	**5%	-
2710 19 32	---- Kerosene conforming to standard IS 1459	kg.	**5%	-
2710 19 39	---- Aviation turbine fuels, kerosene type conforming to standard IS 1571	kg.	**5%	-
	--- Gas oil and oils obtained from gas oil:			
2710 19 41	---- Gas oil	kg.	**5%	-
2710 19 42	---- Vacuum gas oil	kg.	**5%	-
2710 19 43	---- Light diesel oil conforming to standard IS 15770	kg.	**5%	-
2710 19 44	---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	kg.	**2.5%	-
2710 19 49	---- High flash high speed diesel fuel conforming to standard IS 16861	kg.	**2.5%	-
	--- Fuel oils conforming to standard IS 1593:			
2710 19 51	---- Grade LV	kg.	**5%	-
2710 19 52	---- Grade MV1	kg.	**5%	-
2710 19 53	---- Grade MV2	kg.	**5%	-
2710 19 59	---- Grade HV	kg.	**5%	-
	--- Fuels (Class F) or marine fuels conforming to standard IS 16731:			
2710 19 61	---- Distillate oil	kg.	**5%	-
2710 19 69	---- Residual oil	kg.	**5%	-
	--- Base oil and lubricating oil:			
2710 19 71	---- Base oil	kg.	**5%	-
2710 19 72	---- Engine oil (internal combustion engine crankcase oils) conforming to standard IS 13656	kg.	**5%	-
2710 19 73	---- Engine oil conforming to standard IS 14234	kg.	**5%	-
2710 19 74	---- Automotive gear oil conforming to standard IS 1118	kg.	**5%	-
2710 19 75	---- Industrial gear oil conforming to standard IS 8406	kg.	**5%	-
2710 19 76	---- General purpose machinery and spindle oils conforming to standard IS 493	kg.	**5%	-
2710 19 77	---- Turbine lubricating oil conforming to standard IS 1012	kg.	**5%	-
2710 19 78	---- Other lubricating oil, conforming to any other BIS standard	kg.	**5%	-
2710 19 79	---- Other lubricating oil, not conforming to any BIS standard	kg.	**5%	-
	--- Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil:			
2710 19 81	---- Cutting oil conforming to standard IS 1115	kg.	**5%	-

(1)	(2)	(3)	(4)	(5)
2710 19 82	---- Cutting oil (neat) conforming to standard IS 3065	kg.	**5%	-
2710 19 83	---- Hydraulic oil conforming to standard IS 3098 or IS 11656	kg.	**5%	-
2710 19 84	---- Industrial white oil conforming to standard IS 1083	kg.	**5%	-
2710 19 85	---- Insulating oil for transformer and circuit-breaker (transformer and circuit-breaker oils) conforming to standard IS 335 or IS 12463	kg.	**5%	-
2710 19 86	---- Mineral oil for cosmetic industry conforming to standard IS 7299	kg.	**5%	-
2710 19 87	---- Jute batching oil conforming to standard IS 1758	kg.	**5%	-
2710 19 88	---- Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil conforming to any other BIS standard	kg.	**5%	-
2710 19 89	---- Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil, not conforming to any BIS standard	kg.	**5%	-
2710 19 90	--- Other	kg.	**5%	-
2710 20	- <i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:</i>			
2710 20 10	--- Automotive diesel fuel, containing biodiesel, conforming to standard IS 1460	kg.	**2.5%	-
2710 20 20	--- Diesel fuel blend (B6 to B20) conforming to standard IS 16531	kg.	**2.5%	-
2710 20 90	--- Other	kg.	**5%	-
	- <i>Waste oil :</i>			
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	**5%	-
2710 99 00	-- Other	kg.	**5%	-
<b>2711</b>	<b>PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS</b>			
	- <i>Liquified :</i>			
2711 11 00	-- Natural gas	kg.	**2.5%	-
2711 12 00	-- Propane	kg.	**2.5%	-
2711 13 00	-- Butanes	kg.	**2.5%	-
2711 14 00	-- Ethylene, propylene, butylene and butadiene	kg.	**5%	-
2711 19	-- Other:			
2711 19 10	--- LPG (for non-automotive purposes) conforming to standard IS 4576	kg.	**5%	-

2711 19 20	---	LPG (for automotive purposes) conforming to standard IS 14861	kg.	**5%	-
2711 19 90	---	Other	kg.	**5%	-
	-	<i>In gaseous state :</i>			
2711 21 00	--	Natural gas	kg.	**5%	-
2711 29 00	--	Other	kg.	**5%	-
<b>2712</b>		<b>PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED</b>			
2712 10	-	<i>Petroleum jelly :</i>			
2712 10 10	---	Crude	kg.	**5%	-
2712 10 90	---	Other	kg.	**5%	-
2712 20 00	-	Paraffin wax containing by weight less than 0.75 % of oil:	kg.	**5%	-
2712 90	-	<i>Other :</i>			
2712 90 10	---	Micro-crystalline petroleum wax	kg.	**5%	-
2712 90 20	---	Lignite wax	kg.	**5%	-
2712 90 30	---	Slack wax	kg.	**5%	-
2712 20 4 0	-	Paraffin wax containing by weight less than 0.75 % of oil:	kg.	**5%	-
2712 90 90	---	Other	kg.	**5%	-
<b>2713</b>		<b>PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS</b>			
	-	<i>Petroleum coke :</i>			
2713 11	- -	Not calcined:			
2713 11 10	- - -	Raw petroleum coke for anode making in aluminium industry conforming to standard IS 17049	kg.	10%	-
2713 11 90	- - -	Other	kg.	10%	-
2713 12	- -	Calcined:			
2713 12 10	- - -	Calcined petroleum coke for anode making in aluminium industry conforming to standard IS 17049	kg.	**7.5%	-
2713 12 90	- - -	Other	kg.	**7.5%	-
2713 20 00	-	Petroleum bitumen	kg.	**5%	-
2713 90 00	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.	**5%	-
<b>2714</b>		<b>BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS</b>			



## SECTION-V

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## CHAPTER-27

2714 10 00	- Bituminous or oil shale and tar sands	kg.	**5%	-
2714 90	- <i>Other</i> :			
2714 90 10	--- Asphalt, natural	kg.	**5%	-
2714 90 20	--- Bitumen, natural	kg.	**5%	-
2714 90 30	--- Gilsonete	kg.	**5%	-
2714 90 90	--- Other	kg.	**5%	-
<b>2715</b>	<b>- BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT BACKS)</b>			
2715 00	- <i>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs) :</i>			
2715 00 10	--- Cut backs, bituminous or asphalt	kg.	**5%	-
2715 00 90	--- Other	kg.	**5%	-
<b>2716 00 00</b>	<b>ELECTRICAL ENERGY</b>	1000 kWh	Rs.2000 per 1000 kwh	-

## EXEMPTION NOTIFICATIONS

## ADDITIONAL DUTY - LEVY &amp; EXEMPTIONS

**Transformer Oil (Additional Duty) Rules, 1978.**

[Notfn. No. 190/78-Cus. dt.22.9.1978 as amended by 32/15].

As rescinded by 04/01.02.2022

**ADDITIONAL DUTY ON TRANSFORMER OIL**

[Notfn. No. 191/78-Cus. dt. 22.9.1978 as amended by 32/15].

As rescinded by 04/01.02.2022

**Exemption to Petroleum Crude. [Notfn. No. 50/97-Cus. dt. 25.5.1997]**

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 petroleum crude, falling under heading No. 27.09 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the additional duty leviable thereon under sub-section (1) of Section 3 of the said Customs Tariff Act, as is equivalent to the duty of excise leviable on petroleum crude under sub-section (1) of section 15 of the Oil Industry (Development) Act, 1974 (47 of 1974).

\*\*w.e.f. 01.05.2022

**Exemption to Kerosene when imported by manufacturer of linear alky Benzene for extraction of N-Paraffin****[Notfn. No. 26/99-Cus dt. 28.2.1999 as amended by 28/02-Cus. dt. 11.3.2002]**

As rescinded by 05/01.02.2022

**Exemption to Crude Petroleum oils and oils obtained from bituminous minerals:****[Notfn. No. 63/12-Cus. dt.31.12.2012 as amended by 60/21]**

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.116/2010-Customs, dated the 1st November, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 875 (E), dated the 1st November, 2010, 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 Crude Petroleum oils and oils obtained from bituminous minerals falling under the tariff sub heading 2709 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India from Brunei Darussalam, from whole of the duty of customs leviable thereon under the First Schedule to the Customs tariff Act, 1975 ( 51 of 1975):

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 Brunei Darussalam, in accordance with provisions of the Customs Tariff [Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India] Rules, 2009, published in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 189/2009-Customs (N.T.), dated the 31st December 2009.

2. This notification shall come into force with effect from 1st day of January, 2013.

**Exemption to motor spirit commonly known as petrol falling under heading 2710 when imported into India, from so much of the additional duty of customs leviable thereon under section 103 read with the Second Schedule to the Finance (No. 2) Act, 1998:****[Notfn. No. 6/15-Cus. dt.1.3.2015]**

In exercise of the powers conferred by section 103 of the Finance (No.2) Act, 1998 (21 of 1998), read with 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 motor spirit commonly known as petrol, falling under heading 2710 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the additional duty of customs leviable thereon under section 103 read with the Second Schedule to the said Finance (No.2) Act, 1998, as is in excess of the amount calculated at the rate of rupees six per litre.

**Additinal duty of Customs at the rate of four percent for the items falling under column (3) of the Table**

**[Notfn. No. 53/17-Cus. dt.30.06.2017 as amended by 40/19, 59/21]**

In exercise of the powers conferred by sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 19/2006-Customs, dated the 1st March, 2006, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 91 (E), dated the 1st March, 2006, 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 directs that all 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 said Act, as specified in the corresponding entry in column (2) of the said Table, having regard to the sales tax, value added tax, local tax and other taxes or charges leviable on sale or purchase or transportation of like goods in India, when imported into India, shall be liable to an additional duty of customs at the rate of four per cent ad valorem.

**TABLE**

<b>S. No.</b>	<b>Chapter or heading or sub-heading or tariff item of the First Schedule</b>	<b>Customs duty rate</b>
(1)	(2)	(3)
1.	2709 00 10	Petroleum Crude
2.	2710	Motor spirit commonly known as petrol
3.	2710	High speed diesel (HSD)
4.	2710 19 39	Aviation Turbine Fuel
5.	2711 11 00	Liquefied natural gas
	2711 21 00	and Natural Gas

2. This notification shall come into force with effect from the 1st day of July, 2017.

**Exemption to goods motor spirit commonly known as petrol and high speed diesel oil, falling under heading 2710:****[Notfn. No. 21/18-Cus. dt.2.2.2018 as amended by 41/18]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with section 112 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 motor spirit commonly known as petrol and high speed diesel oil, falling under heading 2710 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the additional duty of excise (Road and Infrastructure Cess) leviable on motor spirit commonly known as petrol and high speed diesel oil under the aforesaid section 112 of Finance Act, 2018.

**Exemption to goods motor spirit commonly known as petrol and high speed diesel oil, falling under heading 2710:**

[Notfn. No. 18/19-Cus. dt. 06.07.2019 as amended by 15/20, 21/20, 52/21, 25/22 ]

In exercise of the powers conferred by section 111 of Finance Act, 2018 (13 of 2018), read with sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods 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 the corresponding entry in column (2) of the said Table, when imported into India, from so much of the additional duty of customs leviable thereon under section 111 read with the Sixth Schedule to the said Finance Act, 2018, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table:

**Table**

S. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	2710	Motor spirit commonly known as petrol	Rs. *[5] per litre
2.	2710	High speed diesel oil	Rs. *[2] per litre

**Exempts the goods of the description specified in column (3) of the Table below and falling within the Heading:**

[Notfn. No. 32/22-Cus. dt. 30.06.2022]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with section 147 of Finance Act, 2002 (20 of 2002), 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 (3) of the Table below and falling within the Heading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as specified in column (2), when imported into India, from whole of the additional duty of Customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the Special Additional Excise Duty leviable thereon under section 147 of the Finance Act, 2002:

**Table**

S. No.	Heading	Description of goods
(1)	(2)	(3)
1.	2709	Petroleum, Crude
2.	2710	Aviation Turbine Fuel

