

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 03/2019-Customs

New Delhi, the 29<sup>th</sup> January, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table,

- (i) against S. No. 495,
- (a) in column (2), for the words “Any Chapter”, the figures “8507” shall be substituted;
- (b) in column (4), for the words “Nil”, the figures “5%” shall be substituted;
- (ii) against S. No. 512, for the entry in column (3), the following entry shall be substituted, namely: -
- “(a) Parts, components and accessories except: -
- (i) Lithium ion cell (falling under tariff item 8507 60 00) and;
- (ii) Printed Circuit Board Assembly (PCBA) (falling under tariff item 8507 90 90) for use in manufacture of lithium-ion batteries other than batteries of mobile handsets including cellular phones falling under tariff item 8507 60 00;
- (b) Sub-parts for use in manufacture of items mentioned at (a) above.”;
- (iii) after S. No. 523 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“523 A.	Any	Parts, sub-parts, inputs or raw material	Nil	-	9”;

	Chapter	for use in manufacture of Lithium ion cells falling under tariff item 8507 60 00			
--	---------	--	--	--	--

(iv) against S. No. 524, in column (3), after the words, “Motor vehicles”, the brackets and words “(excluding electrically operated vehicles)” shall be inserted;

(v) for S. No. 525 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“525.	8702 or 8704	Electrically operated vehicles, if imported, - (1) As a Knocked Down kit containing all the necessary components, parts or subassemblies, for assembling a complete vehicle with, - (a)disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake system, Electric Compressor not mounted on chassis; (b)pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric Compressor not mounted on a chassis or a body assembly (2) in a form other than (1) above	10%  15%  25%	-  -  -	-  -  -”;

(vi) against S. No. 526, in column (3), after the words, “Motor vehicles and other motor vehicles”, the brackets and words “(excluding electrically operated vehicles)” shall be inserted;

(vii) after S. No. 526 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“526 A.	8703	Electrically operated Motor cars and other motor vehicles, principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, if imported,- (1) As a Knocked Down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,- (a)disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor	10%	-	-

		Contractor, Brake system, Electric Compressor not mounted on chassis; (b)pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric compressor not mounted on a chassis or a body assembly.	15%	-	-
		(2) In any other form,- (a)with CIF value more than US\$ 40,000	100%	-	-
		(b)other than (a) above	60%	-	-”;

(viii) for S. No. 527 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“527.	8507 60 00	Lithium ion cell for use in manufacture of Lithium ion accumulator other than the following, namely: - (a) Battery pack of cellular mobile phone; and (b) Power bank.	5%	-	9”;

(ix) against S. No. 528, in column (3),

(a) the entry against item No. (i) shall be omitted;

(b) after item (iv), the following items shall be inserted, namely: -

“(v) Power Control unit (inverter, AC/DC converter, condenser);

(vi) Energy monitor;

(vii) Contactor;

(viii) Brake system for recovering;

(ix) Electric Compressor”;

(x) after S. No. 528 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“528 A.	8507	Battery pack for use in the manufacture of electrically operated vehicle or hybrid vehicle	5%	-	9”;

(xi) against S. No. 529, in column (3), the entry against item no. (i) shall be omitted;

(xii) against S. No. 531, in column (3), after the words, “an auxiliary motor,”, the brackets and words, “(excluding electrically operated motor cycles and cycles)” shall be inserted;

(xiii) after serial number 531 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“531 A.	8711	Electrically operated motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, if imported, -  (1) As a knocked down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,- (a) disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake system, Electric Compressor not mounted on chassis; (b) pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric compressor not mounted on a chassis or a body assembly  (2) in a form other than (1) above	10%  15%  50%	-  -  -	-  -  -”.

2. In the third proviso, for the words and figures “31<sup>st</sup> day of January, 2019”, the words and figures “2<sup>nd</sup> day of March, 2019” shall be substituted;

3. This notification shall come into effect from the 30<sup>th</sup> day of January, 2019.

[F. No. 354/ 47 /2018- TRU]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India

Note: The principal notification No.50/2017-Customs, dated the 30<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017 and last amended *vide* notification No. 80/2018 -Customs, dated the 15<sup>th</sup> December, 2018, published *vide* number G.S.R. 1212 (E), dated the 15<sup>th</sup> December, 2018.