

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 21/2021-Customs

New Delhi, the 31st March, 2021

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, on 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, in the Ministry of Finance (Department of Revenue), No. 50/2017- Customs, dated the 30th 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 30th June, 2017, namely:-

1. In the said notification, in the Table, -
 - i) against S.No. 448G, for the entry in column (3), the following entries shall be substituted, namely:-

“ All goods other than those suitable for use in –

 - (i) motor vehicles falling under heading 8702 or 8704;
 - (ii) motor cars falling under heading 8703; or
 - (iii) motor cycles falling under heading 8711”;
 - ii) against S.No. 448H, for the entry in column (3), the following entries shall be substituted, namely:-

“ All goods other than those suitable for use in –

 - (i) motor vehicles falling under heading 8702 or 8704;
 - (ii) motor cars falling under heading 8703; or
 - (iii) motor cycles falling under heading 8711”;
 - iii) against S.No. 485A, for the entry in column (3), the following entries shall be substituted, namely:-

“ All goods other than those suitable for use in –

 - (i) motor vehicles falling under heading 8702 or 8704;
 - (ii) motor cars falling under heading 8703; or
 - (iii) motor cycles falling under heading 8711”;
 - iv) against S.No. 490, for the entry in column (3), the following entries shall be substituted, namely:-

“ All goods other than those suitable for use in –

 - (i) motor vehicles falling under heading 8702 or 8704;

- (ii) motor cars falling under heading 8703; or
- (iii) motor cycles falling under heading 8711”;
- v) against S.No. 494, for the entries in column (2), the entries “9028 90 10, 9030 31 00, 9030 90 10” shall be substituted;
- vi) after S.No. 494 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“494A.	9032 89	All goods other than those suitable for use in – (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711	7.5%	-	-”;

- vii) against S.No. 495, for the entry in column (4), the entry “15%” shall be substituted;
- viii) against S.No. 516C, for the entry in column (3), the following entries shall be substituted, namely:-
“ All goods other than those suitable for use in –
(i) motor vehicles falling under heading 8702 or 8704;
(ii) motor cars falling under heading 8703; or
(iii) motor cycles falling under heading 8711”;
- ix) S.No. 528 and the entries relating thereto shall be omitted;
- x) against S.No. 528A, for the entry in column (4), the entry “15%” shall be substituted;
- xi) after S.No. 528A and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“528AA.	8504 40 30	Battery charger for use in manufacture of electrically operated vehicle or hybrid vehicle.	15%	-	9”;

- xii) S.No. 529 and the entries relating thereto shall be omitted;
- xiii) against S.No. 563, in column (3), after the words “or veterinary use”, the words “, other than goods mentioned against serial numbers 564A, 564B or 564C”, shall be inserted;
- xiv) against S.No. 563A, in column (3), after the words “All goods”, the words “, other than goods mentioned against serial numbers 564A, 564B or 564C”, shall be inserted;

- xv) against S.No. 564, in column (3), after the figure “9022”, the words “, other than goods mentioned against serial numbers 564A, 564B or 564C”, shall be inserted;
- xvi) after S. No. 564 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“564A.	9018	Static User Interface for use in manufacture of X-Ray machines (heading 9022)	5%	-	9
564B	9022	The following goods for use in manufacture of X-Ray machines (heading 9022), namely:- (i) X-Ray Diagnostic Table; (ii) Vertical Bucky; (iii) X-Ray Tube Suspension; High Frequency X-Ray Generator (>25KHz, <500 mA)	10%	-	9
564C	9022	The following goods for use in manufacture of X-Ray machines (heading 9022), namely:- (i) X-Ray Grid; (ii) Multi Leaf Collimator/Iris	5%	-	9”;

- xvii) against S.No. 581B, for the entry in column (3), the following entries shall be substituted, namely:-

“ All goods other than those suitable for use in –

- (i) motor vehicles falling under heading 8702 or 8704;
- (ii) motor cars falling under heading 8703; or
- (iii) motor cycles falling under heading 8711”;

2. This notification shall come into force on the 1st day of April, 2021

[F.No.354/75/2020 –TRU]

(Rajeev Ranjan)

Deputy Secretary to the Government of India

Note: The principal notification No.50/2017-Customs, dated the 30th 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 30th June, 2017 and last amended *vide* notification No. 02/2021-Customs, dated the 1st day of February, 2021, published *vide* number G.S.R.60(E), dated the 1st day of February, 2021.