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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 50 /2017 –Customs

New Delhi, the 30th June, 2017

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 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. 12/2012 -Customs, dated the 17th March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E) dated the 17th March, 2017, 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 the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-

- (a) 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 specified in the corresponding entry in column (4) of the said Table; and
- (b) from so much of integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table,
- subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

Table

S.No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Integrated Goods and Services Tax	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	1	Animals and birds imported by zoo	Nil	-	-
2.	1	Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock	5%	-	-
3.	1	Grandparent poultry stock and donkey stallions	25%	-	-
4.	0302 or 0303	Atlantic salmon	10%	-	-
5.	0303	Tuna bait	Nil	-	-
6.	0306 16 or 306 17	Live SPFL. vannamei broodstock	10%	-	-
7.	040210 or 04022100	Goods upto an aggregate of ten thousand metric tonnes of total imports of such goods in a financial year.	15%	-	1
8.	0405	Butter, ghee and butter oil	30%	-	-
9.	0406 90 00	All goods	30%	-	-
10.	5	Pancreas	5%	-	-
11.	0508 00	Conch shell	5%	-	-
12.	0508 00 10	All goods	Nil	-	-
13.	0511 91	Artemia cyst, including wet artemia Cyst	5%	-	-
14.	0511 99 11	Artemia	5%	-	-
15.	05 or any other Chapter	The following goods, namely:- (1) Frozen semen; (2) Frozen semen equipment, namely:- (a) flasks, refrigerators, vessels, jars or dewars, and their accessories; (b) Plastic insemination sheath and insemination guns; and (c) Weaton ampoules and straws for freezing semen	5%	-	-
16.	0511 99 99	Human Embryo	Nil	-	2
17.	06, 07, 08, 09 or 12	Planting materials, namely, oil seeds, seeds of vegetables, flowers and ornamental plants, tubers and bulbs of flowers, cuttings or saplings of flower plants, seeds or plants of fruits and seeds of pulses.	5%	-	3
18.	0601 or 0602	All goods	5%	-	-
19.	0703 10	All goods	Nil	-	-
20.	0713	Pulses except tur	Nil	-	-
21.	0713 40 00, 0713 60 00	Tur	10%	-	-
22.	0801 31 00	Cashew nuts in shell	5%	-	-
23.	0801 32 10	All goods	Rs.60 per kg or 45%,	-	-

63.	1508, 1509, 1510, 1512, 1513, 1514, or 1515	All goods, crude and edible grade	12.5%	-	-
64.	1508, 1509, 1510, 1512, 1513, 1514 or 1515	All goods, refined and edible grade	20%	-	-
65.	1511 90	All goods	15%	-	-
66.	1511	Palm stearin, whether crude, RBD or other, having free fatty acid (FFA) 20% or more	7.5%	-	-
67.	1511	Palm stearin, whether crude, RBD or other, having free fatty acid (FFA) 20% or more for the manufacture of oleochemicals.	Nil	-	9
68.	1512 11	Crude sunflower seed or safflower oil upto an aggregate of one lakh and fifty thousand metric tonnes of total imports of such goods in a financial year.	50%	-	1
69.	1512 11	All goods other than those specified against S. No. 68	75%	-	-
70.	1512 11 10	All goods	12.5%	-	-
71.	1512 19 10	All goods	20%	-	-
72.	1514 19 or 1514 99	Refined rape, colza or mustard oil upto an aggregate of one lakh and fifty thousand metric tonnes of total imports of such goods in a financial year.	45%	-	1
73.	1514 11 or 1514 91	All goods, edible grade	12.5%	-	-
74.	1514 19 or 1514 99	All goods, edible grade	20%	-	-
75.	1516 10	All goods	30%	-	-
76.	1516 20	All goods	80%	-	-
77.	1516 20	All goods of edible grade	20%	-	-
78.	1517 or 1518	All goods of edible grade	80%	-	-
79.	1517 10 21, 1517 90 10, 1518 00 11, 1518 00 21 or 1518 00 31	All goods of edible grade	20%	-	-
80.	1517 or 1518	All goods other than edible grade	30%	-	-
81.	1520 00 00	Crude glycerin	7.5%	-	-
82.	1520 00 00	Crude glycerin for use in the manufacture of soaps	Nil	-	9
83.	1520 00 00	All goods	20%	-	-
84.	1701	All goods	60%	-	-
85.	1701	Raw Sugar	40%	-	4

86.	1701	Refined or white sugar	40%	-	5
87.	1701	Raw sugar if imported by a bulk Consumer	40%	-	6
88.	1701	Raw Sugar upto an aggregate of five lakh metric tonnes of total imports of such goods. Provided that the importer shall convert the raw sugar into white/ refined sugar within a period, not exceeding two months, from the date of filing of bill of entry or the date of entry inwards, whichever is later.	Nil	-	7 and 9
89.	1702	Dextrose Monohydrate	20%	-	-
90.	1702	Lactose for use in the manufacture of homeopathic medicine	10%	-	9
91.	1702 11 or 1702 19	All goods	25%	-	-
92.	1703	All goods	10%	-	-
93.	1704 10 00	All goods	30%	-	-
94.	1806 90	Food preparations, for infant use and put up for retail sale, of- (i) goods of headings 0401 to 0404, containing cocoa calculated on a totally defatted basis, in a proportion by weight of 5% or more but less than 10%; or (ii) flour, meal, starch or malt extract containing cocoa calculated on a totally defatted basis, in a proportion by weight of 40% or more but less than 50%.	17.5%	-	-
95.	1901 10	Preparations for infant use, put up for retail sale.	30%	-	-
96.	1903 00 00	All goods	30%	-	-
97.	1905 31 00 or 1905 32	All goods	30%	-	-
98.	2004 10 00	All goods	30%	-	-
99.	2008 11 00	Peanut Butter	7.5%	-	-
100.	2008 93 00, 2009 81 00, 2009 90 00, 2202 90	Cranberry products	10%	-	-
101.	2009 1100, 2009 1200 or 2009 1900	Orange juice	30%	-	-
102.	2106 10 00	Soya protein concentrate	10%	-	-
103.	2106 90	All goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% by volume, determined at a temperature of 20 degrees centigrade)	30%	-	-
104.	Any Chapter	The goods specified in List 1 used in the processing of sea-food.	Nil	-	10
105.	22	Wine, for use as sacramental wine	30%	-	11
106.	2207 20 00	All goods	5%	-	-

Provided that nothing contained in this notification shall apply to –

- a) the goods specified against serial number 8 of the said Table upto and inclusive of 31st day of December 2017
- b) the goods specified against serial number 44 of the said Table on or after the first day of October 2017
- c) the goods specified against serial no. 88 of the said Table on or after the 1st day of July , 2017.

Explanation.- (I) For the purposes of this notification, the rate specified in column (4) or column (5) of the said Table is *ad valorem* rate, unless otherwise specified;

(II) For the removal of doubts,-

(a) “-” appearing in column (4) means basic customs duty leviable on the goods as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) read with any other notifications issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), for the time being in force.

(b) “-” appearing in column (5) means Integrated Goods and Services Tax leviable on the goods as per the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with any other notifications issued under the said Act, for the time being in force.

ANNEXURE

Condition No.	Condition
1.	The rate of duty specified in column (4) shall apply to such quantity of imports for which an importer holds a Tariff Rate Quota Allocation Certificate issued by the EXIM Facilitation Committee in the Directorate General Of Foreign Trade in accordance with the procedure as may be specified by the EXIM Facilitation Committee in the Directorate General of Foreign Trade from time to time through a Public Notice.
2.	If the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be; that the human embryo shall not be used for commercial purpose.
3.	If the importer gives a declaration that such material is for the purposes of sowing or planting only.
4.	<p>(a) If imported by a sugar factory or a sugar refinery. <i>Explanation.-</i> For the purpose of this notification;- (i) “sugar factory” shall have the same meaning as assigned to it in Section 2I of the Sugarcane (Control) Order, 1966; (ii) “sugar refinery” means a unit which is engaged in the manufacture of refined sugar starting from the stage of raw sugar;</p> <p>(b) If imported by any person other than at (a) above: (i) the importer shall produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a valid contract or agreement with a sugar factory or sugar refinery for refining of such raw sugar and shall furnish a bond to the effect that the said raw sugar shall be used for the said purpose; (ii) the bond shall be discharged by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, on production of a certificate from the Goods and Services Tax authorities having jurisdiction over such sugar factory within a period of three months from the date of import of such raw sugar that the entire quantity</p>

	of imported raw sugar has been refined; and (iii) in the event of his failure to comply with the above conditions, the importer shall be liable to pay, in respect of such quantity of the raw sugar as is not proven to have been refined, an amount equal to the difference between the duty leviable on such quantity but for the exemption contained herein.
5.	If the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a proof to show that the contract for import of such sugar is duly registered with the Agricultural and processed food Products Export Development Authority (APEDA).
6.	If the importer, at the time of import, produces a certificate from a Chartered Accountant to the effect that the importer is a bulk consumer. <i>Explanation,-</i> For the purposes of this notification,- (i) bulk consumer is a person, establishment or industrial unit using or consuming more than ten quintals of sugar per month as a raw material for production or consumption or use in any manner other than sale; (ii) the said certificate shall be issued by the Chartered Accountant after taking into account monthly use or consumption of sugar by such person, establishment or unit in the last twelve months; and (iii) "Chartered Accountant" shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Chartered Accountant Act, 1949.
7.	The rate of duty specified in column (4) shall apply to such quantity of imports for which an importer holds a Tariff Rate Quota Allocation Certificate or license, as the case may be, issued by the Directorate General of Foreign Trade in accordance with the procedure, as may be specified by the Directorate General of Foreign Trade by a Notification or Public Notice, as the case maybe.
8.	If the importer, is registered with the Directorate of Vanaspati, vegetable Oils and Fats in the Department of Food and Public Distribution in the Government of India.
9.	If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
10.	If,- (a) the goods are imported by an exporter of sea-food products for use in processing sea-food products for export and the said exporter is registered with the Marine Products Export Development Authority; (b) the total value of the goods imported shall not exceed 1% of the FOB value of exports of sea-food products exported during the preceding financial year; and (c) the importer produces a certificate from the Marine Products Export Development Authority, certifying the value of exports made during the financial year referred to in clause (b) above, and also the value and quantity of goods already imported under this notification during the current financial year.
11.	If the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the wine shall be used as sacramental wine.
12.	If the importer produces before the Deputy Commissioner of customs or the Assistant Commissioner of Customs, as the case may be, an assay certificate issued by the mining company, giving details of composition.
13.	If,- (i) the bunker fuels are imported for use in ships or vessels which are registered under the Merchant Shipping Act, 1958 (44 of 1958) and fly the Indian flag only; (ii) such ships or vessels carry cargo between two or more Indian ports (including an intermediate foreign port); (iii) (iv) such ships or vessels carry containerised cargo namely, export-import cargo or empty containers or domestic cargo, between such ports; (iv) such ships or vessels file an import manifest (IGM) or an export manifest (EGM), as the case may be, in each leg of the voyage

- hoses and oil tankers to be used for oil storage and connected equipment, Tanks used for storage of oil, condensate, coal bed methane, water, mud, chemicals and related materials.
- (13) All types of fully equipped vessels and other units /equipment required for pollution control, fire prevention, firefighting, safety items like Survival Craft, Life Raft, fire and gas detection equipment, including H2S monitoring equipment.
 - (14) Mobile and skid mounted pipe laying, pipe testing and pipe inspection equipment.
 - (15) All types of valves including high pressure valves.
 - (16) Communication equipment required for petroleum or coal bed methane operations including synthesized VHF Aero and VHF multi-channel sets/ VHF marine multi-channel sets.
 - (17) Non-directional radio beacons, intrinsically safe walkie-talkies, directional finders, EPIRV, electronic individual security devices including electronic access control system.
 - (18) Specialized antenna system, simplex telex over radio terminals, channel micro wave systems, test and measurement equipment.
 - (19) X-band radar transponders, area surveillance system.
 - (20) Common depth point (CDP) cable, logging cable, connectors, geo-phone strings, perforation equipment and explosives
 - (21) Wellhead and christmas trees, including valves, chokes, heads spools, hangers and actuators, flexible connections like chicksons and high pressure hoses, shut down panels.
 - (22) Cathodic Protection Systems including anodes.
 - (23) Technical drawings, maps, literature, data tapes, Operational and Maintenance Manuals required for petroleum or coal bed methane operations.
 - (24) Sub-assemblies, tools, accessories, stores, spares, materials, supplies, consumables for running, repairing or maintenance of the goods specified in this List.

This notification shall come into effect on the 1st day of July, 2017.

[F.No. 354/119/2017- TRU]

(Mohit Tewari)
Under Secretary to the Government of India