

**[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. 05 / 2014 - CUSTOMS (N.T.)

New Delhi, dated the 21st January, 2014

G.S.R. 43 (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), and section 93A read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 98/2013-Customs (N.T.), dated the 14th September, 2013 published vide number G.S.R. 632 (E), dated the 14th September, 2013, namely:-

In the said notification,-

(A) in the notes and conditions, in para (3), in sub-para (iii), for the word and figures “heading 4203”, the words and figures “heading 4203 or 6116 or 6216” shall be substituted;

(B) in the Schedule,-

(i) in CHAPTER - 3, for Tariff item 030602 and the entries relating thereto, the following Tariff items and entries shall be substituted, namely :-

“030602	In frozen form other than Accelerated Freeze Dried	Kg	3.3%	14.6	2.3%	10.2
030603	Accelerated Freeze Dried	Kg	1.8%	38	1%	21.1”;

(ii) in CHAPTER - 42, -

(a) against Tariff item 420207, for the entry in column 5, the entry “70” shall be substituted;

(b) against Tariff item 420207, for the entry in column 7, the entry "15.4" shall be substituted;

(c) against Tariff item 420210, for the entry in column 5, the entry "70" shall be substituted;

(d) against Tariff item 420210, for the entry in column 7, the entry "15.4" shall be substituted;

(e) against Tariff item 420307, for the entry in column 5, the entry "42" shall be substituted;

(f) against Tariff item 420307, for the entry in column 7, the entry "14.3" shall be substituted;

(iii) in CHAPTER - 48,-

(a) against Tariff item 4820200001, in column 2, the words “or without”, shall be omitted;

(b) against Tariff item 4820200001, for the entry in column 4, the entry "6.7%" shall be substituted;

- (c) against Tariff item 4820200001, for the entry in column 5, the entry "7.2" shall be substituted;
- (d) against Tariff item 4820200001, for the entry in column 7, the entry "3.5" shall be substituted;
- (e) against Tariff item 4820200009, for the entry in column 4, the entry "6.7%" shall be substituted;
- (f) against Tariff item 4820200009, for the entry in column 5, the entry "7.2" shall be substituted;
- (g) against Tariff item 4820200009, for the entry in column 7, the entry "1.8" shall be substituted;

(iv) in CHAPTER - 57,-

- (a) against Tariff item 570206, for the entry in column 5, the entry "53.5" shall be substituted;
- (b) against Tariff item 570206, for the entry in column 7, the entry "28.4" shall be substituted;
- (c) against Tariff item 570305, for the entry in column 5, the entry "53.5" shall be substituted;
- (d) against Tariff item 570305, for the entry in column 7, the entry "28.4" shall be substituted;
- (e) against Tariff item 570505, for the entry in column 5, the entry "53.5" shall be substituted;
- (f) against Tariff item 570505, for the entry in column 7, the entry "28.4" shall be substituted;

(v) in CHAPTER - 60,-

(a) after the Tariff item 600209 and the entries relating thereto, the following Tariff items and entries shall be inserted, namely:-

“600210	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/elastane (Grey)	Kg	8.3%	60	3.1%	22.4
600211	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/elastane (Dyed)	Kg	8.8%	72	3.1%	25.4
600212	Of Cotton containing 5% or more by weight of spandex/lycra/elastane (Grey)	Kg	5.9%	34	1.6%	9.2
600213	Of Cotton containing 5% or more by weight of spandex/lycra/elastane (Dyed)	Kg	6.4%	40	1.6%	10.0
600214	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/elastane (Grey)	Kg	7.5%	57.3	3.1%	23.7
600215	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/elastane	Kg	8%	63.9	3.1%	24.8

	(Dyed)					
600216	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/elastane (Grey)	Kg	5.9%	37.9	1.3%	8.3
600217	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/elastane (Dyed)	Kg	6.4%	50.1	1.3%	10.2”;

(b) after the Tariff item 600409 and the entries relating thereto, the following Tariff items and entries shall be inserted, namely:-

“600410	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/elastane (Grey)	Kg	8.3%	60	3.1%	22.4
600411	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/elastane (Dyed)	Kg	8.8%	72	3.1%	25.4
600412	Of Cotton containing 5% or more by weight of spandex/lycra/elastane (Grey)	Kg	5.9%	34	1.6%	9.2
600413	Of Cotton containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	6.4%	40	1.6%	10.0
600414	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/elastane (Grey)	Kg	7.5%	57.3	3.1%	23.7
600415	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/elastane (Dyed)	Kg	8%	63.9	3.1%	24.8
600416	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/elastane (Grey)	Kg	5.9%	37.9	1.3%	8.3
600417	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/elastane (Dyed)	Kg	6.4%	50.1	1.3%	10.2”;

(vi) in CHAPTER - 61, after the Tariff item 611608 and the entries relating thereto, the following Tariff item and entries shall be inserted, namely:-

“611609	Gloves, specially designed for use in sports namely Golf Gloves made of synthetic materials	Per piece	7.6%	35.2	1.7%	7.9”;
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(vii) in CHAPTER - 62, after the Tariff item 621607 and the entries relating thereto, the following Tariff item and entries shall be inserted, namely:-

“621608	Gloves, specially designed for use in sports namely Golf Gloves made of synthetic materials	Per piece	7.6%	35.2	1.7%	7.9”;
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(viii) in CHAPTER - 63, for Tariff items falling under heading 6307 and the entries relating thereto, the following Tariff items and entries shall be substituted, namely :--

“630701	Fabric Swatches	Kg	7.2%	69.2	1.8%	17.3
630702	Others (excluding fabric swatches)					
63070201	Of Cotton	Kg	7.2%	75	1.8%	18.7
63070202	Of Blend containing Cotton and Man Made Fibre	Kg	8.2%	84	1.5%	15.4
63070203	Of Man Made Fibres	Kg	9.2%	94	1.1%	11.2
63070204	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
63070205	Of Noil Silk	Kg	7.8%	129	4%	66.2
63070206	Of Wool	Kg	7.2%	108	1.8%	27
63070207	Of Others	Kg	7.2%	69.2	1.8%	17.3”;

(ix) in CHAPTER - 73, after Tariff item 732643 and the entries relating thereto, the following Tariff item and the entries shall be inserted, namely :-

“732644	Steel Cops/Pirn/Bobbins		1.9%		1.9%	”;
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(x) in CHAPTER - 84, for Tariff item 8436 and the entries relating thereto, the following Tariff items and entries shall be substituted, namely :-

“8436	Other agricultural, horti-cultural, forestry, poultry-keeping or bee-keeping machinery, including germi-nation plant fitted with mecha-nical or thermal equipment; poultry incubators and brooders					
843601	Poultry equipment and parts thereof	Kg	7.2%	10	1.7%	2.3
843699	Others		1.7%		1.7%	”;

(xi) in CHAPTER - 87, for all the Tariff items and the entries relating thereto, the following Tariff items and entries shall be substituted, namely :-

“8701	Tractors (other than tractors of heading 8709)	1 No.	6.5%	26000	2%	8000
8702	Motor vehicles for the transport of ten or more persons, including the driver					
870201	Commercial Vehicle of GVW upto 7.5 MT in CBU/SKD/CKD condition		2%		2%	
870202	Commercial Vehicles of GVW above 7.5 MT in CBU/SKD/CKD condition		2%		2%	

870299	Others		2%		2%	
8703	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					
870301	Rear Engined Auto Rickshaw in CKD/ SKD/ CBU condition		2%		2%	
870302	Motor cars having Manual Transmission	1 No.	2.85%	25000	2.85%	25000
870303	Motor cars having Automatic Transmission	1 No.	3.67%	34000	3.67%	34000
870399	Others		2%		2%	
8704	Motor vehicles for the transport of goods					
870401	Commercial Vehicle of GVW upto 7.5 MT in CBU/SKD/CKD condition		2%		2%	
870402	Commercial Vehicles of GVW above 7.5 MT in CBU/SKD/CKD condition		2%		2%	
870499	Others		2%		2%	
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)					
870501	Commercial Vehicle of GVW upto 7.5 MT in CBU/SKD/CKD condition		2%		2%	
870502	Commercial Vehicles of GVW above 7.5 MT in CBU/SKD/CKD condition		2%		2%	
870599	Others		2%		2%	
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705					
870601	Front Engined Three Wheeler Drive away Chassis in CKD/ SKD/CBU condition		2%		2%	
870602	Chassis, with or without cabin, for Commercial Vehicle of GVW upto 7.5 MT in CBU/SKD/CKD condition		2%		2%	
870603	Chassis, with or without cabin, for Commercial Vehicles of GVW above 7.5 MT in CBU/SKD/CKD condition		2%		2%	
870699	Others		2%		2%	

8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705		2%		2%	
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705					
870801	Nozzles	Kg	7.2%	17.0	2%	4.7
870802	Piston Pin/ Gudgeon Pin	Kg	7.2%	17.0	2%	4.7
870803	Steel Anchor Pin	Kg	7.2%	17.0	2%	4.7
870804	BB Axle	Kg	7.2%	17.0	2%	4.7
870805	Brake shoe plate	Kg	7.2%	17.0	2%	4.7
870806	Chain Cover Hinges Shackle Plates made of CRCA Sheet	Kg	7.2%	17.0	2%	4.7
870807	Connecting Rods	Kg	7.2%	17.0	2%	4.7
870808	Crank for chain wheel	Kg	7.2%	17.0	2%	4.7
870809	Front Axle beam/I-Beam, made of alloy steel	Kg	7.2%	17.0	3%	7.1
870810	Front Axle beam/I-Beam, made of non-alloy steel	Kg	7.2%	17.0	2%	4.7
8708011	Full Tension Sleeve	Kg	7.2%	17.0	2%	4.7
8708012	Spokes (Galvanised)	Kg	7.2%	17.0	2%	4.7
8708013	Machined trailer ball/ hitch pin/ linkage pin	Kg	7.2%	17.0	2%	4.7
8708014	Push rod	Kg	7.2%	17.0	2%	4.7
8708015	Radiator Cap	Kg	7.2%	17.0	2%	4.7
8708016	Sleeve Shaft and Ball Joint	Kg	7.2%	17.0	2%	4.7
8708017	Slip Stub Shaft	Kg	7.2%	17.0	2%	4.7
8708018	Spindles	Kg	7.2%	17.0	2%	4.7
8708019	Sprocket with central axle	Kg	7.2%	17.0	2%	4.7
8708020	V-Belt Cover BcP	Kg	7.2%	17.0	2%	4.7
8708021	Valve Tappets	Kg	7.2%	17.0	2%	4.7
8708022	Automotive Radiator Core of Copper/Brass construction	Kg	7.2%	49.5	2%	13.7
8708023	Automotive Radiator assembly with radiator core of Copper/Brass construction	Kg	7.2%	49.5	2%	13.7
8708024	Automotive Radiator assembly with radiator core of Steel/Brass construction	Kg	7.2%	34.0	2%	9.4
8708025	Roller for auto break shoe	Kg	7.2%	17.0	2%	4.7
8708026	Spline Hub for Clutch Plates	Kg	7.2%	17.0	2%	4.7
8708027	Front/rear axle shaft	Kg	7.2%	17.0	2%	4.7
8708028	Auto Parts Double Brake Chamber Type 24 L/S	Kg	7.2%	17.0	2%	4.7
8708029	Auto Parts Brake Chamber Type 16 L/S	Kg	7.2%	17.0	2%	4.7
8708030	Auto Parts Brake Chamber Type 20 L/S	Kg	7.2%	17.0	2%	4.7
8708031	Auto Parts Brake Chamber Type 24 L/S	Kg	7.2%	17.0	2%	4.7
8708032	Auto Parts Brake Chamber Type 30 L/S	Kg	7.2%	17.0	2%	4.7
8708033	Auto Parts Brake Chamber Type	Kg	7.2%	17.0	2%	4.7

	30 S/S					
8708034	Steering Knuckle	Kg	7.2%	17.0	2%	4.7
8708035	Tractor Parts- Top Link Assembly and Parts thereof	Kg	7.2%	17.0	2%	4.7
8708036	Tractor Parts- Stabilizer Assembly/Chain Assembly and Parts thereof	Kg	7.2%	17.0	2%	4.7
8708037	Tractor Parts- Lift Arm/Lower Link and Parts thereof	Kg	7.2%	17.0	2%	4.7
8708038	Tractor Parts- Draw Bar	Kg	7.2%	17.0	2%	4.7
8708039	Tractor Parts- Ratchet Jack Assembly and Parts thereof	Kg	7.2%	17.0	2%	4.7
8708040	Tractor Parts- Leveling Assembly and Parts thereof	Kg	7.2%	17.0	2%	4.7
8708041	Tractor Parts- Ball for Tractor Parts	Kg	7.2%	17.0	2%	4.7
8708042	Tractor Parts- Reducing Bush	Kg	7.2%	17.0	2%	4.7
8708043	Deleted					
8708044	Tractor Parts-Stub Axle/Front Axle Spindle	Kg	7.2%	17.0	2%	4.7
8708045	Tractor Parts- Tie Rod End and Parts thereof	Kg	7.2%	17.0	2%	4.7
8708046	Deleted					
8708047	Deleted					
8708048	Cone Sleeve/Axle Stud sleeve		2%		2%	
8708049	Rear Axle Assembly for LCV/HCV (Assembly/SKD)		2.6%		2.6%	
8708050	Rocker Arm/ Rocker Shaft made of steel		2%		2%	
8708051	Aluminium Pistons, in fully machined conditions		2%		2%	
8708052	Clutch Cover Assembly		2%		2%	
8708053	Clutch Plate /Disc Assembly/ Driven plate		2%		2%	
8708054	Brake Drums made of Alloy Cast Iron		2%		2%	
8708055	Nut and Shaft Assembly for Automobile		2%		2%	
8708056	Rear Axle Housing Assembly for LCV/HCV		2%		2%	
8708057	Chrome/Nickel Plated wire wheel for all types of car		2%		2%	
8708058	Shock Absorber		2%		2%	
8708059	Power take offs /clutches		2%		2%	
8708060	Diffuser and parts thereof		2%		2%	
8708061	Distributor Type Fuel Injection Pump		3.3%		3.3%	
8708062	End-Cap Assembly		2%		2%	
8708063	General Purpose Metal Fitted/ Metal Bonded / Metal Un-bonded Automobile Rubber Parts (Moulded / Extruded) including Engine Mounting	Kg	3%	17.1	3%	17.1
8708064	Identifiable ready to use machined parts/components made wholly or		2%		2%	

	predominantly of iron / carbon steel / Non Alloy Steel/ Alloy steel (other than Stainless Steel) (not less than 90% by weight) manufactured through casting process, not elsewhere specified.					
8708065	Identifiable ready to use machined parts/components made wholly or predominantly of Stainless Steel (not less than 90% by weight) manufactured through casting process, not elsewhere specified.	Kg	2.6%	6.2	2.6%	6.2
8708066	Identifiable ready to use machined parts/components made wholly or predominantly of carbon steel / Non Alloy Steel/ (not less than 90% by weight) manufactured through forging process, not elsewhere specified.		2%		2%	
8708067	Identifiable ready to use machined parts / components made wholly or predominantly of Alloy Steel (not less than 90% by weight) manufactured through Forging process, not elsewhere specified	Kg	3%	6.5	3%	6.5
8708068	Identifiable ready to use machined parts/ components made wholly or predominantly of Stainless Steel (not less than 90% by weight) manufactured through Forging process, not elsewhere specified	Kg	3%	14.4	3%	14.4
8708069	Cast articles including parts/ components of Aluminium, not elsewhere specified		2%		2%	
8708070	Alloy Steel Forgings (Machined)	Kg	3%	6.5	3%	6.5
8708099	Others		2%		2%	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles		2%		2%	
87100000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles		Nil		Nil	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars;					

871101	Automotive Steel Wheel Rims 12"-13" (Excluding Wire Wheels)	Kg	7.2%	14.2	2%	3.9
871102	Automotive Steel Wheel Rims 14"-16" (Excluding Wire Wheels)	Kg	7.2%	14.2	2%	3.9
871103	Scooter (in CKD/SKD/CBU condition)		2%		2%	
871104	Motor Cycle (in CKD/SKD/ CBU condition)		2%		2%	
871105	Moped (in CKD/SKD/CBU condition)		2%		2%	
871199	Others		2%		2%	
8712	Bicycles and other cycles (including delivery tricycles), not motorised					
871201	Complete Bicycle single speed	1 No.	11.7%	439.5	2%	75.1
871202	Complete Bicycle having multi-speed chain wheel and crank with multi-speed freewheel	1 No.	13.3%	608	4.3%	196.6
871203	Multi-speed complete bicycle with geared hubs	1 No.	13.3%	608	4.3%	196.6
871299	Others		2%		2%	
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		2%		2%	
8714	Parts and accessories of vehicles of headings 8711 to 8713					
871401	BB axle	100 Pcs	11.4%	351	2%	61.6
871402	BB Cup set of 3	1 Set	11%	2.7	2%	0.5
871403	Deleted					
871404	Brake set	1 Set	11.4%	10.9	2%	1.9
871405	Chain	100 Pcs	11%	661	2%	120.2
871406	Chain Adjuster	Per pair	11%	0.5	2%	0.1
871407	Single speed Chain wheel and Crank (Crank made of steel)	1 Set	11%	17.3	2%	3.1
871408	Cotter pin-Set of 2	1 Set	11%	0.6	2%	0.1
871409	Frame made of steel without B.B. cup and axle	Per piece	8%	53	2%	13.2
871410	Fork	100 Pcs.	11.4%	1658.7	2%	291
871411	Fork Fitting	1 Set	10.5%	3.8	2%	0.7
871412	Free wheel single speed	100 Pcs	10.5%	472.5	2%	90
871413	Handle bar made of steel	1 Set	10.5%	23.7	2%	4.5
871414	Handle stem made of steel	100 Pcs	11.4%	345	2%	60.5
871415	Hub (front or rear) made of steel	100 Pcs.	10.5%	672	2%	128
871416	Lamp bracket	100 Pcs	11.4%	135.7	2%	23.8
871417	Mudguard (pair)	Per pair	11.4%	22.4	2%	3.9
871418	Pedal (pair)	Per pair	11.4%	8.2	2%	1.4
871419	Rim (pair) made of steel	Per pair	11.4%	37.2	2%	6.5
871420	Saddle	100 Pcs	11.4%	2297	2%	403
871421	Seat Pillar	100 Pcs	11.4%	169.8	2%	29.8
871422	Spokes set of 144 pieces	1 Set	11.4%	13.7	2%	2.4

871423	Single speed Chain wheel and Crank (Crank made of aluminium)	Kg	10%	25.8	2%	5.1
871424	Cranks made out of aluminium	Kg	10%	45	2%	9
871425	Triple chain wheel and crank set	1 Set	10%	29.1	2%	5.8
871426	Handle Bar Switch	Per piece	10%	29.1	3%	8.7
871427	Half Collets for engine valves	Per piece	10%	6.8	2%	1.3
871428	Industrial Roller Chain/ Motorcycles including Moped Chain/ Automotive Timing Chains(all types including spares)	Kg	10%	25.8	2%	5.1
871429	Chain wheel	Per piece	10%	51.6	2%	10.3
871430	Multispeed free wheel	Per piece	10%	34.3	2%	6.8
871499	Others	Kg	10%	17.1	2%	3.4
8715	Baby carriages and parts thereof	Kg	7.2%	14.2	2%	3.9
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof					
871601	Truck and Trailer Wheels	Kg	7.2%	14.2	2%	3.9
871602	Earth Moving Wheel Components, namely, Bead Seat Ring, Gutter Band Fixed Flange and Lock Ring	Kg	7.2%	14.2	2%	3.9
871603	Others		2%		2%	”;

(xii) in CHAPTER - 95,-

- (a) against Tariff item 950304, in column 3, the entry "Kg" shall be inserted;
- (b) against Tariff item 950304, for the entry in column 4, the entry "4.7%" shall be substituted;
- (c) against Tariff item 950304, in column 5, the entry "26.9" shall be inserted;
- (d) against Tariff item 950304, in column 7, the entry "9.7" shall be inserted;
- (e) against Tariff item 950305, in column 3, the entry "Kg" shall be inserted;
- (f) against Tariff item 950305, for the entry in column 4, the entry "4.7%" shall be substituted;
- (g) against Tariff item 950305, in column 5, the entry "26.9" shall be inserted;
- (h) against Tariff item 950305, in column 7, the entry "9.7" shall be inserted;
- (i) against Tariff item 95069962, for the entry in column 3, the entry "set" shall be substituted;
- (j) against Tariff item 95069962, for the entry in column 4, the entry "7.2%" shall be substituted;
- (k) against Tariff item 95069962, for the entry in column 5, the entry "470" shall be substituted;

(l) against Tariff item 95069962, for the entry in column 7, the entry "111" shall be substituted;

2. This notification shall come into force on the 25th day of January, 2014.

[F. No. 609/111/2013-DBK]

(Sanjay Kumar)
Under Secretary to the Government of India

Note: The principal notification No. 98/2013-Customs (N.T.) dated the 14th September, 2013 was published in the Gazette of India, vide number G.S.R. 632(E), Extraordinary, part II, Section 3, Sub-section (i) dated the 14th September, 2013.