

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), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling under the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in column (2) of the Table below, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of –

- (a) the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table, where the standard rate of duty is leviable; and
- (b) the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, where the preferential rate of duty is leviable.

Explanation.- For the purposes of this notification, the rate specified in column (3) or column(4) is the *ad valorem* rate unless otherwise specified.

Table

S.No.	Chapter or heading or sub-heading or tariff item	Standard rate	Preferential rate
(1)	(2)	(3)	(4)
1.	0806 20	100%	90%
2.	0907	35%	35%
3.	2504	15%	5%
4.	2917 37 00 and 2933 71 00	15%	10%
5.	2936	15%	14%
6.	2937, 2939 41, 2939 42 00, 2939 43 00, 2939 49 00, 2939 51 00 and 2939 59 00	15%	10%
7.	2941	15%	14%
8.	30 (except 3005 and 3006)	15%	10%
9.	3402 11, 3402 12 00, 3402 13 00 and 3402 19 00	15%	10%
10.	3801 10 00, 3802 10 00 and 3812 10 00	15%	10%
11.	3815 11 00 and 3815 12	15%	5%

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