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 the goods of description specified in column (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the Table aforesaid:-

Table				
S. No.	Chapter, heading, sub-heading or tariff item of the First Schedule	Description of goods	Standard rate	
(1)	(2)	(3)	(4)	
1.	Any Chapter	All goods which are exempt from the whole of the duty of customs leviable thereon or in case of which "Free" or "Nil" rates of duty of Customs are specified in column (4) under the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) and which are also exempt from the whole of additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Act, or on which no amount of the said additional duties of customs is payable for any reason.		
2.	27	Petroleum crude, kerosene for Public distribution scheme, liquefied petroleum gas for domestic household consumers, petrol, diesel, coal, coke and petroleum gases and fuels	Nil	
3.	9803 00 00	All goods	Nil	
4.	31 or any other Chapter	Fertilizers and all goods for manufacture of fertilizers	Nil	
5.	4701 to 4706	All goods for manufacture of Newsprint	Nil	
6.	4801	All goods	Nil	
7.	Any Chapter	All goods produced or manufactured in a Special Economic Zone (SEZ) unit and cleared in the Domestic Tariff Area (DTA) for home consumption, provided such goods are not exempted from sales tax or value added tax (VAT)		
8.	2616	Gold concentrate	Nil	
9.	71 (except 7113)	All goods other than Articles of jewellery	Nil	
10.	8908 00 00	All goods	Nil	
11.	9801	Goods specified in item (iv) and item (vi) against S.No. 399 of the Table annexed to notification of the Government of India	Nil	

S. No.	Chapter, heading, sub-heading or	Description of goods	Standard rate
	tariff item of		
	the First Schedule		
	Schedule	in the Ministry of Finance (Department of Revenue), No.	
		21/2002-Customs, dated the 1 st March, 2002 [G.S.R. 118 (E),	
12.	84 or any other	dated the 1 st March, 2002] Goods specified in List 44 appended to notification of the	Nil
12.	Chapter	Government of India in the Ministry of Finance (Department	1411
	-	of Revenue), No. 21/2002-Customs, dated the 1st March, 2002	
		[G.S.R. 118 (E), dated the 1 st March, 2002]	
13.	8201	Manually operated or animal driven agricultural implements,	Nil
		their spare parts, components and accessories	
14.	Any Chapter	Aid and implements used by handicapped persons	Nil
15.	23	Aquatic feed, poultry feed and cattle feed including grass, hay	Nil
		and straw, supplement and husk of pulses, concentrates and	
		additives, wheat bran and de-oiled cake	
16.	1404 90 40	Betel leaves	Nil
17.	4901, 4902,	Books, Periodicals and journals including maps, charts and	Nil
	4903 or 4904	globes	
18.	27 or 4402	Charcoal	Nil
19.	10	Coarse grains other than paddy, rice and wheat	Nil
20.	4014 10, 3006 60	Condoms and Contraceptives	Nil
21.	5004, 5005, 5006	Cotton and silk yarn in hank and cone	Nil
22.	0403,	Curd, Lassi, butter mil and separated milk	
	0406 10 00		
23.	68	Earthen pot	Nil
24.	4401 10	Firewood except casurina and eucalyptus timber	Nil
25.	5608 11, 54, 55	Fishnet, fishnet fabrics and fish seeds, prawn or shrimp seeds	Nil
	0.101		2711
26.	0401	Fresh milk and pasteurized milk	Nil
27.	0602, 0603	Fresh plants, saplings and fresh flowers	Nil
28.	7, 8	Fresh vegetables and fruits	Nil
	,	Ç	
29.	0703 20 00,	Garlic and ginger	Nil
	0910 10		
30.	3926 40 11,	All bangles except those made of precious metals	Nil
	3926 40 19,		
31.	7018 10 00 3002 90 10,	Human blood and blood plasma	Nil
31.	3002 90 10,	Traman 01000 and 01000 prasma	1111
32.	33	Kumkum, bindi alta and sindur Nil	
33.	2, 3, 0407, 5	Meat, fish, prawn and other aquatic products when not cured Ni	

S. No.	Chapter, heading, sub-heading or	Description of goods	Standard rate
	tariff item of		
	the First		
	Schedule		
-		or frozen; poultry, eggs and livestock and animal hair	
34.	63	National Flag	Nil
35.	3101	Organic manure	Nil
36.	5101	Raw wool	Nil
37.	0511	Semen including frozen semen	Nil
38.	5001 00 00, 5002	Silk worm laying; concoon and raw silk	Nil
39.	6815	Slate and slate pencils.	Nil
40.	080119 10	Tender green coconut	Nil
41.	1905	Bread (branded and unbranded)	Nil
42.	25 01 0010	Common salt (Processed or un-processed)	Nil
43.	2201 90 90,	Water other than	Nil
	2202 90 90	(i) aerated, mineral, distilled, medicinal, ionic, battery, demineralized water, and(ii) water sold in sealed container	
44.	27	Compressed Natural Gas (CNG) for use in the Transport	Nil
 .	21	sector.	INII
45.	6913 90 00	Idols made of clay	Nil
46.	6914 90 00	Clay lamps	Nil
47.	0801 10	Coconut in shell and separated kernel of coconut	Nil
48.	4911	Religious Pictures not for use as calendars	Nil
49.	0713, 1001, 1006	Paddy, rice, wheat and pulses	
50.	Any Chapter	All goods specified in the First Schedule to the Additional Nil Duty of Excise (Goods Special Importance) Act, 1957 (58 of 1957)	
51.	1101 00 00, 1102 00 00	Flour Atta, Maida, Besan and Suji	
52.	1209	All seeds other than oil seeds	Nil
53.	1701 11 10	Gur and Jaggeri	Nil
54.	27	Items covered under Public Distribution System, (except kerosene)	Nil
55.	2106 90 99	Papad and Vadi	Nil
56.	1301 10	Lac	Nil
57.	3915	Plastic waste Nil	
58.	7001 00 10	Scrap glass or scrap glass bottles Nil	
59.	4707	Paper waste	
60.	8524 31 11, 8524 40 11,	All goods	

S. No.	Chapter, heading, sub-heading or tariff item of the First Schedule	Description of goods	Standard rate
	8524 91 12, 8524 91 13		
61.	7113	Articles of jewellery	1% ad
			valorem

[F.No.334/3/2006-TRU]

(S. Bajaj) Under Secretary to the Government of India