

[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. 11/2015-Customs**

New Delhi, the 1<sup>st</sup> March, 2015

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 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. 21/2012-Customs, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* G.S.R. 194(E), dated the 17<sup>th</sup> March, 2012, namely:-

In the said notification, in the Table,-

(a) after S.No. 14C and the entries relating thereto, the following S.Nos. and the entries shall be inserted, namely :-

(1)	(2)	(3)	(4)
"14D	Any Chapter	All goods [except populated Printed Circuit Boards (PCBs) ] required for use in the manufacture of the following, namely,-  (i). All goods specified against S.Nos.1 to 68 of the TABLE to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 25/1998-Customs, dated the 2 <sup>nd</sup> June, 1998 <i>vide</i> number G.S.R.290(E), dated the 2 <sup>nd</sup> June, 1998;  (ii). All goods specified against S.Nos. 1 to 38 of the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 24/2005-Customs dated the 1 <sup>st</sup> March, 2005 <i>vide</i> number G.S.R.122(E), dated the 1 <sup>st</sup> March, 2005;  (iii). All goods specified against S.Nos. 1 to 32 of the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 25/2005-Customs dated the 1 <sup>st</sup> March, 2005 <i>vide</i> number G.S.R.123(E) dated 1 <sup>st</sup> March, 2005:	Nil

		<p>Provided that the exemptions under this S.No. shall be subject to Condition No. 5 annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17<sup>th</sup> March, 2012 <i>vide</i> number G.S.R.185(E) dated the 17<sup>th</sup> March, 2012.</p>	
14E	90 or any other Chapter	<p>All goods specified against S.No. 488A of the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17<sup>th</sup> March, 2012 <i>vide</i> number G.S.R.185(E) dated the 17<sup>th</sup> March,2012:</p> <p>Provided that the exemption under this S.No. shall be subject to the conditions, if any, specified in respect of such goods under S. No. 488A of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17<sup>th</sup> March, 2012 <i>vide</i> number G.S.R.185(E) dated the 17<sup>th</sup> March, 2012.</p>	Nil
14F	Any Chapter	<p>All inputs for use in the manufacture of LED (Light Emitting Diode) driver or MCPCB (Metal Core Printed Circuit Board) for LED lights and fixtures or LED Lamps:</p> <p>Provided that the exemption under this S.No. shall be subject to Condition No. 5 annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17<sup>th</sup> March, 2012 <i>vide</i> number G.S.R.185(E) dated the 17<sup>th</sup> March, 2012.</p>	Nil”;

(b) after S.No. 45 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
“45A	2710	<p>Naphtha:</p> <p>Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.</p>	2% <i>ad valorem</i>
45B	2902 50 00	<p>Styrene:</p> <p>Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.</p>	2% <i>ad valorem</i>
45C	2903 15 00	<p>Ethylene dichloride (EDC):</p> <p>Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of</p>	2% <i>ad valorem</i>

		Excisable Goods) Rule, 1996.	
45D	2903 21 00	Vinyl chloride monomer (VCM): Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	2% <i>ad valorem</i> ”;

(c) after S.No. 78 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
“78A	7204	The following goods, namely:- (a) Melting scrap of iron or steel; (b) Stainless steel scrap, for the purpose of melting	2%”;

(d) after S.No. 79 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
“79A	7404	The following goods, namely:- (a) Copper scrap; (b) Brass scrap	2%;
79B	7602	Aluminium scrap	2%”;

(e) S. No. 83 and the entries relating thereto shall be deleted.

[F. No. 334/5/2015-TRU]

(Akshay Joshi)

Under Secretary to the Government of India

**Note.-** The principal notification No. 21/2012-Customs, dated the 17<sup>th</sup> March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 194(E)), dated the 17<sup>th</sup> March, 2012 and last amended by notification No. 21/2014-Customs, dated the 11<sup>th</sup> July, 2014, *vide* number G.S.R. 468(E), dated the 11<sup>th</sup> July, 2014.