



CONTENTS - VOL. 1

PART 1 CUSTOMS TARIFF ACT, 1975

| Section | Page |
|--|------|
| 1. Short title, extent and commencement..... | 17 |
| 2. Duties specified in the Schedules to be levied..... | 17 |
| 3. Levy of additional duty equal to excise duty, sales tax, local taxes and other charges..... | 17 |
| 3A. Omitted..... | |
| 4. Levy of duty where standard rate and preferential rate are specified..... | 20 |
| 5. Levy of a lower rate of duty under a trade agreement..... | 20 |
| 6. Power of Central Government to levy protective duties in certain cases..... | 20 |
| 7. Duration of protective duties and power of Central Government to alter them. | 21 |
| 8. Emergency power of Central Government to increase or levy export duties..... | 21 |
| 8A. Emergency power of Central Government to increase import duties. | 21 |
| 8B. Power of Central Government to apply safeguard measures..... | 22 |
| 8C. Omitted..... | |
| 9. Countervailing duty on subsidized articles..... | 23 |
| 9A. Anti-dumping duty on dumped articles..... | 25 |
| 9AA. Refund of anti-dumping duty in certain cases..... | 27 |
| 9B. No levy under section 9 or section 9A in certain cases..... | 28 |
| 9C. Appeal..... | 28 |
| 10. Rules to be laid before Parliament..... | 29 |
| 11. Power of Central Government to alter duties under certain circumstances..... | 29 |
| 11A. Power of Central Government to amend First Schedule. | 29 |
| 12. Repeal and saving..... | 30 |
| 13. Consequential amendment of Act 52 of 1962..... | 30 |
| FIRST SCHEDULE — Import Tariff..... | 31 |
| SECOND SCHEDULE — Export Tariff..... | 1911 |

PART 2 IMPORT TARIFF & GENERAL EXEMPTIONS SCHEDULE I - IMPORT TARIFF

| | |
|---|----|
| General Rules for the interpretation of Schedule I..... | 31 |
| General Exemptions - Import Tariff..... | 35 |

SECTION I**Live Animals; Animal Products**

| | | |
|----|---|------|
| 1. | Live animals..... | 1125 |
| 2. | Meat and edible meat offal..... | 1128 |
| 3. | Fish and crustaceans, molluscs and other aquatic invertebrates..... | 1131 |
| 4. | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included..... | 1143 |
| 5. | Products of animal origin, not elsewhere specified or included..... | 1148 |

SECTION II**Vegetable Products**

| | | |
|-----|---|------|
| 6. | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage..... | 1153 |
| 7. | Edible vegetables and certain roots and tubers..... | 1155 |
| 8. | Edible fruit and nuts; peel of citrus fruit or melons..... | 1160 |
| 9. | Coffee, tea, mate and spices..... | 1166 |
| 10. | Cereals..... | 1173 |
| 11. | Products of the milling industry; malt; starches; inulin; wheat gluten..... | 1177 |
| 12. | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder..... | 1180 |
| 13. | Lac; gums, resins and other vegetable saps and extracts..... | 1185 |
| 14. | Vegetable plaiting materials; vegetable products not elsewhere specified or included..... | 1188 |

SECTION III**Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes**

| | | |
|-----|--|------|
| 15. | Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes..... | 1190 |
|-----|--|------|

SECTION IV**Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body**

| | | |
|-----|---|------|
| 16. | Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects..... | 1198 |
| 17. | Sugars and sugar confectionery..... | 1201 |
| 18. | Cocoa and cocoa preparations..... | 1204 |
| 19. | Preparations of cereals, flour, starch or milk; pastrycooks' products..... | 1206 |
| 20. | Preparations of vegetables, fruit, nuts or other parts of plants..... | 1209 |
| 21. | Miscellaneous edible preparations..... | 1214 |
| 22. | Beverages, spirits and vinegar..... | 1221 |
| 23. | Residues and waste from the food industries; prepared animal fodder..... | 1226 |
| 24. | Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body..... | 1230 |

SECTION V**Mineral Products**

| | | |
|-----|---|------|
| 25. | Salt; sulphur; earths and stone; plastering materials, lime and cement..... | 1233 |
| 26. | Ores, slag and ash. | 1241 |
| 27. | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes..... | 1245 |

SECTION VI**Products of the Chemical or Allied Industries**

| | | |
|-----|---|------|
| 28. | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes. | 1257 |
| 29. | Organic chemicals. | 1270 |
| 30. | Pharmaceutical products. | 1304 |
| 31. | Fertilisers. | 1317 |
| 32. | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks..... | 1321 |
| 33. | Essential oils and resinoids; perfumery, cosmetic or toilet preparations. | 1334 |
| 34. | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster. | 1340 |
| 35. | Albuminoidal substances; modified starches; glues; enzymes. | 1345 |
| 36. | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations..... | 1348 |
| 37. | Photographic or cinematographic goods. | 1350 |
| 38. | Miscellaneous chemical products. | 1355 |

SECTION VII**Plastics and articles thereof; rubber and articles thereof**

| | | |
|-----|-------------------------------------|------|
| 39. | Plastics and articles thereof. | 1368 |
| 40. | Rubber and articles thereof..... | 1389 |

SECTION VIII**Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)**

| | | |
|-----|---|------|
| 41. | Raw hides and skins (other than furskins) and leather..... | 1400 |
| 42. | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut). | 1404 |
| 43. | Furskins and artificial fur; manufactures thereof..... | 1408 |

SECTION IX**Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork**

| | | |
|-----|---|------|
| 44. | Wood and articles of wood; wood charcoal..... | 1410 |
| 45. | Cork and articles of cork. | 1423 |
| 46. | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork. | 1425 |

SECTION X

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof

| | | |
|-----|--|------|
| 47. | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard..... | 1427 |
| 48. | Paper and paperboard; articles of paper pulp, of paper or of paperboard..... | 1429 |
| 49. | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans..... | 1443 |

SECTION XI

Textiles and textile articles

| | | |
|-----|---|------|
| 50. | Silk..... | 1452 |
| 51. | Wool, fine or coarse animal hair; horsehair yarn and woven fabric..... | 1455 |
| 52. | Cotton..... | 1462 |
| 53. | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn..... | 1481 |
| 54. | Man-made filaments; strip and the like of man-made textile materials..... | 1485 |
| 55. | Man-made staple fibres..... | 1498 |
| 56. | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof | 1509 |
| 57. | Carpets and other textile floor coverings..... | 1513 |
| 58. | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery..... | 1518 |
| 59. | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use | 1524 |
| 60. | Knitted or crocheted fabrics..... | 1531 |
| 61. | Articles of apparel and clothing accessories, knitted or crocheted..... | 1535 |
| 62. | Articles of apparel and clothing accessories, not knitted or crocheted..... | 1546 |
| 63. | Other made up textile articles; sets; worn clothing and worn textile articles; rags..... | 1562 |

SECTION XII

Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair

| | | |
|-----|--|------|
| 64. | Footwear, gaiters and the like; parts of such articles..... | 1569 |
| 65. | Headgear and parts thereof..... | 1574 |
| 66. | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof..... | 1576 |
| 67. | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair..... | 1578 |

SECTION XIII

Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware

| | | |
|-----|--|------|
| 68. | Articles of stone, plaster, cement, asbestos, mica or similar materials..... | 1580 |
| 69. | Ceramic products..... | 1586 |
| 70. | Glass and glassware..... | 1591 |

SECTION XIV

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

| | | |
|-----|--|------|
| 71. | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin..... | 1599 |
|-----|--|------|

SECTION XV

Base metals and articles of base metal

| | | |
|-----|---|------|
| 72. | Iron and steel..... | 1616 |
| 73. | Articles of iron or steel..... | 1640 |
| 74. | Copper and articles thereof..... | 1655 |
| 75. | Nickel and articles thereof..... | 1663 |
| 76. | Aluminium and articles thereof..... | 1666 |
| 77. | (<i>Reserved for possible future use in the Harmonized System.</i>) | |
| 78. | Lead and articles thereof..... | 1674 |
| 79. | Zinc and articles thereof..... | 1676 |
| 80. | Tin and articles thereof..... | 1679 |
| 81. | Other base metals; cermets; articles thereof..... | 1681 |
| 82. | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal..... | 1685 |
| 83. | Miscellaneous articles of base metal..... | 1691 |

SECTION XVI

Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers; and parts and accessories of such articles

| | | |
|-----|--|------|
| 84. | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof..... | 1698 |
| 85. | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles..... | 1762 |

SECTION XVII

Vehicles, aircraft, vessels and associated transport equipment

| | | |
|-----|---|------|
| 86. | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds..... | 1810 |
| 87. | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof..... | 1814 |
| 88. | Aircraft, spacecraft, and parts thereof..... | 1828 |
| 89. | Ships, boats and floating structures..... | 1832 |

SECTION XVIII

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof

| | | |
|-----|---|------|
| 90. | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof..... | 1837 |
| 91. | Clocks and watches and parts thereof..... | 1857 |
| 92. | Musical instruments; parts and accessories of such articles..... | 1862 |

Abstract of Contents of Vol. 2

Page

Vol. 2

Part 3 — EXPORT TARIFF

| | |
|--------------------------------------|------|
| Export Tariff | 1907 |
| Second Schedule - Export Tariff..... | 1911 |
| Exemptions - Export Tariff | 1913 |

Part 4 — INTEGRATED GOODS & SERVICES TAX (IGST)

| | |
|---|------|
| (A) Bird's eye view of Integrated Goods and Services Tax (IGST) | 1927 |
| NOTIFICATIONS ISSUED UNDER IGST | |
| (B) IGST Notifications relating to Law and Procedures..... | 1934 |
| (C) IGST Rates — Notification | 1942 |
| (D) Fully Exempted IGST Goods (Nil Rated) — Notification | 2004 |
| (E) IGST Exemption Notifications | 2013 |

Part 5 — ANNEXURES

Cesses, Additional Duties & Other Levies

| | |
|--|------|
| Compensation Cess under GST — [Annexure 1]..... | 2063 |
| Additional Duty of Customs (Countervailing Duty) — [Annexure 2]..... | 2072 |
| Additional Duty of Customs to Countervail State Taxes/VAT — [Annexure 3] | 2075 |
| Special Duty — [Annexure 4] | 2079 |
| Social Welfare Surcharge — [Annexure 5] | 2080 |
| Road & Infrastructure Cess — [Annexure 6] | 2083 |
| Health Cess on imported medical devices — [Annexure 6A] | 2085 |
| National Calamity Contingent Duty — [Annexure 7]..... | 2087 |
| Education Cess — [Annexure 8 — Omitted] | |

Secondary and Higher Education Cess — [Annexure 9 — Omitted]

| | |
|--|------|
| Exemption Notifications issued under Section 28A — [Annexure 10] | 2089 |
| Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 — [Annexure 11]..... | 2096 |
| Baggage Rules, 2016 — [Annexure 12] | 2103 |
| Baggage (Transit to Customs Stations) Regulations, 1967 — [Annexure 13]..... | 2107 |
| Project Imports Regulations, 1986 — [Annexure 14] | 2109 |
| Agriculture Infrastructure and Development Cess — [Annexure 14A] | 2113 |
| Customs Tariff (Determination of Origin of Other Preferential Areas) Rules, 1977 and Notification issued thereunder — [Annexure 15] | 2118 |

Determination of Origin of Goods Rules

| | |
|--|------|
| Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement (Formerly Known as Bangkok Agreement) Rules, 2006 — [Annexure 16]..... | 2120 |
| Customs Tariff (Determination of Origin of the U.A.R. and Yugoslavia) Rules, 1976 — [Annexure 17] | 2126 |

| | |
|---|--------|
| Customs Tariff (Determination of Origin of Goods under the Agreement on Global System of Trade Preferences among Developing Countries) Rules, 1989 — [Annexure 18] | 2129 |
| Customs Tariff (Determination of Origin of Goods under the Agreement on SAARC Preferential Trading Arrangement) Rules, 1995 — [Annexure 19] | 2133 |
| Customs Tariff (Determination of Origin of Goods under the Free Trade Agreement Between the Democratic Socialist Republic of Sri Lanka and the Republic of India) Rules, 2000 — [Annexure 20] | 2137 |
| Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement Between the Transitional Islamic State of Afghanistan and Republic of India) Rules, 2003 — [Annexure 21] | 2141 |
| Thailand — Interim Rules of Origin for Preferential Tariff concessions for Trade between India and Thailand — [Annexure 22] | 2145 |
| Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Cooperation Agreement between the Republic of India and Republic of Singapore) Rules, 2005 — [Annexure 23] | 2159 |
| Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade Area (SAFTA) — [Annexure 24] | 2182 |
| Rules for Determination of Origin of Goods under the Preferential Trading Agreement between the Republic of India and the Republic of Chile Rules, 2007 — [Annexure 25] | 2194 |
| Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015 — [Annexure 26] | 2213 |
| Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of MERCOSUR Member States and Republic of India) Rules, 2009 — [Annexure 27] | 2222 |
| Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of the Republic of India and the Republic of Korea) Rules, 2009 — [Annexure 28] | 2230 |
| Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of Southeast Asian Nations (ASEAN) and the Republic of India) Rules, 2009 — [Annexure 29] | 2253 |
| Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of the Republic of India and Malaysia) Rules, 2011 — [Annexure 30] | 2287 |
| Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between the Republic of India and Japan) Rules, 2011 — [Annexure 31] | 2300 |
| Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Cooperation and Partnership Agreement between the Republic of India and the Republic of Mauritius) Rules, 2021 — [Annexure 31A] | 2333 |
| Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and the United Arab Emirates) Rules, 2022 — [Annexure 31B] | 2352 |
| Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 — [Annexure 32] | 2369 |
| Customs Tariff (Determination of Origin of Goods under the India-Australia Economic Cooperation and Trade Agreement) Rules, 2022 — [Annexure 33] | 2375/1 |

Validating Provisions & Notifications

| | |
|--|------|
| Validating provisions relating to Customs Tariff and Notifications thereto — [Annexure 34] | 2376 |
|--|------|

Part 6 — SAFEGUARD DUTY

| | |
|--|------|
| Safeguard Measures (Quantitative Restrictions) Rules, 2012 | 2395 |
| Customs Tariff (Identification and Assessment of Safeguard Measures) Rules, 1997 | 2400 |
| India-Singapore Trade Agreement (Safeguard Measures) Rules, 2009 | 2405 |
| India-ASEAN Trade in Goods Agreement (Safeguard Measures) Rules, 2016 | 2409 |
| India-Japan Comprehensive Economic Partnership Agreement (Bilateral Safeguard Measures) Rules, 2017 | 2414 |
| India-Malaysia Comprehensive Economic Cooperation Agreement (Bilateral Safeguard Measures) Rules, 2017 | 2419 |
| India-Korea Comprehensive Economic Partnership Agreement (Bilateral Safeguard Measures) Rules, 2017 | 2424 |
| Notification issued under Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 | 2429 |
| Notification issued under Customs Tariff (TPS Safeguard Duty) Rules, 2002 | 2430 |
| List of Developing Countries notified under Section 8B | 2431 |

**Part 7 — ANTI-DUMPING DUTY &
COUNTERVAILING DUTY**

| | |
|--|-------------|
| Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 | 2441 |
| Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and Notifications issued thereunder | 2459 |
| Refund of Anti-dumping Duty (Paid in Excess of Actual Margin of Dumping) Rules, 2012 | 2474 |
| Anti-dumping Duty & Countervailing Duty | 2475 |

Part 8 — MISCELLANEOUS

| | |
|---|------|
| Commodity Index | 2609 |
| Chronological List of Basic Notifications | 2723 |
