

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 79/2018-Customs

New Delhi, the 5th December, 2018

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. 52/2003-Customs, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 274 (E), dated the 31st March, 2003, namely:-

In the said notification,-

(1) (a) in the opening paragraph,-

(i) in condition (4), in first proviso, for the words and figures “Central Excise Rules, 2002” the words and figures “the Central Excise Rules, 2017 or as a GST registrant under the Central Goods and Service Tax Act or the State Goods and Service Tax Act or the Union Territory Goods and Service Tax Act, 2017 and rules made thereunder” shall be substituted;

(ii) in condition (6),-

(A) in clause (ix), for the words and figures “No. 62/2004-Cus., dated 12-5-2014” the words and figures “No. 50/2017-Customs dated 30-6-2017” shall be substituted.

(B) for clause (xv), the following shall be substituted, namely:-

“(xv) subject to the fulfillment of such conditions as he may specify, the maximum wastage or manufacturing loss of gold or platinum or silver during the manufacture of jewellery or articles thereof shall be as per paragraph 4.60 of the Handbook of Procedures.

Explanation.- For the purposes of this sub-condition,

- (a) the percentage of wastage shall be calculated with reference to the total quantity of gold or platinum or silver imported or issued for manufacture of the jewellery;
- (b) no wastage shall be allowed for jewellery procured against exchange under provisions of the Foreign Trade Policy.” ;
- (b) in paragraph 3, in first proviso, for the words and figures “No.106/58–Customs dated the 29th March, 1958”, the words and figures “No. 36/2017-Customs dated the 30th June 2017” shall be substituted;
- (c) in paragraph 4, in second proviso,-

- (i) in clause (a), for the words “payment of duty on the depreciated value thereof and at the rate in force on the date of clearance,” the words “payment of duty but for the exemption on the depreciated value thereof” shall be substituted;
- (ii) in clause (b), for the words “on the value at the time of import and at rates in force on the date of payment of such duty”, the words “but for the exemption on the value at the time of import” shall be substituted;
- (d) in paragraph 5,-
 - (i) in first proviso, in clause (c), for the words, figures and brackets “the Policy circular No. 77(RE-2008)/ 2004-09 dated 31st March, 2009 as amended from time to time, issued by Director General of Foreign Trade are followed by the nominated agencies (except for those authorized by RBI and the Gems and Jewellery units operating under EOU and SEZ schemes)” the words “provisions of the Foreign Trade Policy and relevant guidelines issued by Reserve Bank of India, are followed by the nominated agencies” shall be substituted;
 - (ii) in second proviso, for the words and figures “No. 62/2004-Customs dated 12-5-2004”, the words and figures “No. 50/2017-Customs dated 30-6-2017” shall be substituted;
- (e) in the paragraph 11A, after the words “payment of duty” the words “leviable at the time of import but for the exemption” shall be inserted;
- (f) in the paragraph 11B, for the words, figures and brackets “and the additional duty, if any, leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Act or applicable excise duty,” the words, figures and brackets “and the additional duty, if any, leviable thereon under sub-sections (1), (3) and (5) and integrated tax and compensation cess, if any, leviable thereon under sub-sections (7) and (9) of Section 3 of the said Act or applicable excise duty,” shall be substituted;
- (g) after paragraph 13, in Explanation,-
 - (i) in serial number (xii), for the words, figures and letters “Annexure-I to Appendix 14-I-G of Handbook of Procedures, volume 1”, the words, figures and letters “Annexure to Appendix 6F of Foreign Trade Policy, 2015-20” shall be substituted;
 - (ii) in serial number (xiii), for the words and figures “Vol.2, 2004-09”, the figures “2015-20” shall be substituted;
- (h) in Annexure-I, for Sr.No. 14 and the entries relating thereto, the following shall be substituted, namely :-

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| “14. | <p>(i) Goods re-imported (other than specified in Annexure-VII to this notification) within three years from the date of exportation, for repair or reconditioning.</p> <p>(ii) Goods re-imported, as specified in Annexure-VII to this notification, within seven years from the date of exportation, for repair or reconditioning.</p> <p>Provided that such re-imported goods mentioned at (i) and (ii) above are re-exported within one year of the date of re-importation.”</p> |
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- (2) the words “or Commissioner of Central Excise” and “or Central Excise Officer”, wherever they occur, shall be omitted,
- (3) After Annexure-VI, the following shall be added. -

“ANNEXURE-VII

| Sl.No. | Heading or Sub-heading or Tariff Item | Description of Goods |
|---------------|---|--|
| 1. | 8443 31 00 | Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network |
| 2. | 8471 30, 8471 41, 8471 49 00, 8471 50 00 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included |
| 3. | 8472 90 30 | Automatic bank note dispensers |
| 4. | 8504 40 | Static converters |
| 5. | 8517 | Telephone sets including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area networks), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 |
| 6. | 8518 40 00 | Audio – frequency electric amplifiers |
| 7. | 8518 50 00 | Electric sound amplifier sets |
| 8. | 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders |
| 9. | 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus |
| 10. | 8528 62 00 | Projectors: Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 |
| 11. | 8528 71 00 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: Not designed to incorporate a video display or screen |
| 12. | 8528 72 | colour TVs |

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| 13. | 8531 20 00 | Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED) |
| 14. | 9018 11 00 | Electro – cardiographs |
| 15. | 9018 12 | Ultrasonic scanning apparatus |
| 16. | 9018 13 | Magnetic resonance imaging apparatus |
| 17. | 9018 19 10 | Electro encephalographs |
| 18. | 9018 19 20 | Echo cardiograph |
| 19. | 9021 40 | Hearing aids |
| 20. | 9022 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like |
| 21. | 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeter, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes |
| 22. | 9028 30 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor - Electricity meters |
| 23. | 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionizing radiations |
| 24. | 9032 | Automatic regulating or controlling instruments and apparatus”. |

[F.No. DGEP/EOU/40/2017]

(Dinesh Kumar Gupta)
Director to the Government of India

Note:- The principal notification No. 52/2003-Customs, dated the 31st March, 2003 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 274 (E), dated the 31st March, 2003 and last amended by notification No. 65/2018-Customs dated the 24th September, 2018 published *vide* number G.S.R 918(E) dated the 24th September, 2018.