

[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. 30/2024-Customs

New Delhi, the 23rd July, 2024

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) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on 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. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, -

I. in the Table, -

(1) after S. No. 6B and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“6BA.	0306 36	Live SPF Vannamei shrimp (<i>Litopenaeus vannamei</i>) broodstock	5%	-	-
6BB.	0306 36	Live Black tiger shrimp (<i>Penaeus monodon</i>) broodstock	5%	-	-
6BC.	0306 36 60	Artemia	Nil	-	-
6BD.	0308 90 00	SPF Polychaete worms	5%	-	-
6BE.	0505 10	Real Down Filling Material from Duck or Goose, when imported by <i>bona fide</i> exporters for use in the manufacture of textile or leather garments, for export	10%	-	9 and 108
6BF.	0511 91 40	Artemia cysts	Nil	-	-”;

(2) after S. No. 32AC and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“32AD.	1207 99 90	Shea Nuts	15%	-	-”;

(3) against S. No. 54A, in column (4), for the entry, the entry “Nil” shall be substituted;

(4) after S. No. 54A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“54B.	1504 20	Crude fish oil for use in manufacture of aquatic feed	Nil	-	9”;

(5) against S. No. 80A, in column (4), for the entry, the entry “Nil” shall be substituted;

(6) after S. No. 90B and the entries relating thereto, the following S. Nos. and entries shall be inserted with effect from the 1st day of October, 2024, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“90C.	2008 19 20	All goods	30%	-	-
90D.	2008 19 30	All goods	30%	-	-”;

(7) against S. No. 100A, in column (4), for the entry, the entry “Nil” shall be substituted;

(8) after S. No. 104B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“104BA.	2301 10 90	Insect Meal for use in research and development purposes in aquatic feed manufacturing	5%	-	9 and 119”;

(9) against S. No. 104D, in column (4), for the entry, the entry “Nil” shall be substituted;

(10) after S. No. 104D and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“104DA.	2309 90 31	Prawn and shrimps feed	5%	-	-
104DB.	2309 90 39	Fish feed	5%	-	-”;

(11) against S. No. 104E, in column (4), for the entry, the entry “Nil” shall be substituted;

(12) after S. No. 104E and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“104F.	2309 90 90	Single Cell Protein from Natural Gas for use in research and development purposes in aquatic feed manufacturing	5%	-	9 and 119”;

(13) for S. No. 150 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“150.	2710	Naphtha, for use in the manufacture of fertilisers	Nil	-	9”;

(14) S. No. 179 and the entries relating thereto shall be omitted;

(15) after S. No. 204 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
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“204AA.	2929 10 90	Methylene Diphenyl Diisocyanate (MDI) for use in the manufacture of Spandex Yarn	5%	-	9”;
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- (16) against S. No. 212A, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;
- (17) against S. No. 213, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;
- (18) against S. No. 219A, in column (4), for the entry, the entry “5%” shall be substituted;
- (19) against S. No. 237, in column (3), for the entry, the following entry shall be substituted, namely: -
“The following goods for use in the manufacture of EVA (Ethylene Vinyl Acetate) sheets or backsheet, which are used in the manufacture of solar photovoltaic cells or modules, namely :-
- (i) EVA and Polyolefin Elastomers (POE) resin;
 - (ii) EVA and Polyolefin Elastomers (POE) masterbatch;
 - (iii) Poly ethylene terephthalate (PET) film;
 - (iv) Poly vinyl fluoride (PVF);
 - (v) Poly vinyl di-flouride (PVDF);
 - (vi) Trimethylolpropane Tri acrylate (TMPTA) for EVA or POE;
 - (vii) EVA or Polyolefin Elastomers (POE) Additive – ‘Taicross’;
 - (viii) Adhesive resin; and
 - (ix) Adhesive hardner :
- Provided that nothing contained in this entry shall have effect after 31st March, 2026.”;
- (20) S. No. 238 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (21) S. No. 254 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (22) S. No. 255 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (23) against S. No. 257B, in column (3), for the entry, the entry “The goods specified in List 39, when imported by *bona fide* exporters for use in the manufacture of textile or leather garments, for export” shall be substituted;

- (24) against S. No. 257C, in column (3), for the entry, the entry “The goods specified in List 40, when imported by *bona fide* exporters, for use in the manufacture of leather or synthetic footwear, or other leather products, for export” shall be substituted;
- (25) against S. No. 260, in column (3), -
- (a) in the entry, after the figures “9021 10”, the words and figures “or other artificial parts of the body falling under sub-heading 9021 31 or 9021 39” shall be inserted;
- (b) in item (iv), for the words “High-density polyethylene”, the words “All types of polyethylene” shall be substituted;
- (26) after S. No. 273 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“273A.	3920 (other than 3920 99 99) or 3921	All goods other than Poly vinyl chloride (PVC) Flex Films <i>Explanation.</i> – For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets	10%	-	-
273B.	3920 99 99	All goods other than Poly vinyl chloride (PVC) Flex Films <i>Explanation.</i> – For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets	15%	-	-”;

- (27) S. No. 277A and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (28) S. No. 339 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (29) S. No. 340 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (30) S. No. 353 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (31) against S. No. 354, in column (4), for the entry, the entry “5%” shall be substituted;
- (32) against S. No. 355, in column (4), for the entry, the entry “5%” shall be substituted;
- (33) against S. No. 356, in column (4), for the entry, at both the places, the entry “5%” shall be substituted;
- (34) against S. No. 357, in column (4), for the entry, the entry “5%” shall be substituted;
- (35) against S. No. 357A, in column (4), for the entry, the entry “5%” shall be substituted;

- (36) against S. No. 357B, in column (4), for the entry, the entry “5%” shall be substituted;
- (37) against S. No. 364A, in column (4), for the entry, the entry “5%” shall be substituted;
- (38) against S. No. 364B, in column (4), for the entry, the entry “5%” shall be substituted;
- (39) against S. No. 364C, in column (4), for the entry, the entry “5%” shall be substituted;
- (40) after S. No. 364C and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“364CA.	7202 60 00	Ferro-Nickel	Nil	-	-”;

- (41) against S. No. 368, in column (3), in the proviso, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2026” shall be substituted;

- (42) against S. No. 374, in column (3), for the entry, the following entry shall be substituted, namely: -

“Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented steel (CRGO) falling under 7225 11 00 or 7226 11 00:

Provided that nothing contained in this entry shall have effect after 31st March, 2026.”;

- (43) against S. No. 375, in column (3), for the entry, the following entry shall be substituted, namely: -

“The following goods, namely:-

- (i) hot rolled coils;
- (ii) cold-rolled Magnesium Oxide (MgO) coated and annealed steel;
- (iii) hot rolled annealed and pickled coils;
- (iv) cold rolled full hard,

for the manufacture of cold rolled grain oriented steel (CRGO) steel falling under tariff item 7225 11 00 or 7226 11 00:

Provided that nothing contained in this entry shall have effect after 31st March, 2026.”;

- (44) after S. No. 380 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“380A.	7402 00 10	Blister Copper	Nil	-	-”;

- (45) against S. No. 381, in column (3), for the entry, the entry “Copper wire or refined copper of which the maximum cross-sectional dimension exceeds 6 mm for the manufacture of photovoltaic ribbon or tinned copper interconnect or cell interconnect or string interconnect or the photovoltaic connect or photovoltaic ribbon or solar

ribbon for manufacture of solar photovoltaic cell or modules” shall be substituted;

- (46) S. No. 387 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (47) against S. No. 403, in column (3), in proviso, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2026” shall be substituted;
- (48) against S. No. 404, in column (2), for the entry, the entry “25, 27, 28, 29, 31, 34, 35, 36, 38, 39, 40, 56, 69,73, 74, 82, 84, 85, 87, 89 or 90” shall be substituted;
- (49) against S. No. 415 and the entries relating thereto, the following entries shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“415.	84 or any other chapter	(a) Parts of catalytic converters, excluding parts made up of Platinum or Palladium falling under 7110, for manufacture of catalytic converters	7.5%	-	9
		(b) The following goods for use in the manufacture of catalytic converters or its parts, namely: - (i) Raw Substrate (ceramic) (ii) Washcoated Substrate (ceramic) (iii) Raw Substrate (metal) (iv)Washcoated Substrate (metal) (v)Stainless Steel wire cloth stripe (falling under tariff item 7314 14 10) (vi) Wash Coat	7.5%	-	9
		(c) Parts of catalytic converters, made up of Platinum or Palladium falling under 7110, for manufacture of catalytic converters	5%	-	9”;

- (50) against S. No. 415A, in column (4), for the entry, the entry “5%” shall be substituted;
- (51) S. No. 419 and the entries relating thereto shall be omitted with effect from the 1st

day of October, 2024;

- (52) S. No. 420 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (53) S. No. 421 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (54) after S. No. 426 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"426A.	Any chapter	(i) The goods specified in List 41, for the manufacture of photovoltaic cells falling under tariff item 8541 42 00 or photovoltaic modules falling under tariff item 8541 43 00 (ii) Parts, for manufacture of goods at item (i) above	Nil	-	9";

- (55) against S. No. 428, in column (3), the following proviso shall be inserted at the end, namely:-
"Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.";
- (56) against S. No. 429, in column (3), the following proviso shall be inserted at the end, namely:-
"Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.";
- (57) S. No. 441 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (58) against S. No. 442, in column (4), for the entry, the entry "5%" shall be substituted;
- (59) against S. No. 468, in column (3), the following provisos shall be inserted at the end, namely: -
"Provided that nothing contained in items (i) to (iv) shall have effect after the 30th September, 2024:

Provided further that nothing contained in item (v) shall have effect after the 31st March, 2026.";
- (60) S. No. 475 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (61) S. No. 478 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (62) S. No. 479 and the entries relating thereto shall be omitted with effect from the 1st

day of October, 2024;

- (63) S. No. 482 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (64) S. No. 495 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (65) S. No. 497 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (66) against S. No. 527A, in column (3), in the proviso, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2026” shall be substituted;
- (67) against S. No. 527B, in column (3), in proviso, for the figures, letters and words “30th September, 2024”, the figures, letters and words “31st March, 2026” shall be substituted;
- (68) against S. No. 549, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;
- (69) against S. No. 550, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;
- (70) for S. No. 559 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“559.	Any Chapter	(A) Raw materials, components, consumables or parts, for use in the manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906; (B) spare parts used in relation to the manufacture of goods falling under tariff item 8906 10 00; (C) technical documentation in printed or digital form required in the manufacture of goods falling under tariff item 8906 10 00. <i>Explanation.</i> - For the purposes of this entry, it is clarified that in the case of raw	Nil	-	9”;

		<p>materials and parts already imported under S. No. 558 above and lying unutilized,-</p> <p>(i) the unit will furnish a separate bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction under the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022, giving details of such goods and also undertake to utilize the same for manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906; and</p> <p>(ii) in the event of failure to use such goods for the specified purpose, the unit shall pay on demand, an amount equal to the duty payable on such goods but for the exemption under this notification:</p> <p>Provided that nothing contained in this entry shall have effect after the 31st March, 2025.</p>			
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(71) after S. No. 563D and the entries relating thereto, the following S. Nos. and the entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“563E.	9022 30 00	X-ray tubes for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90)	5%	-	9 and 120
			7.5%	-	9 and 121
			10%	-	9 and 122
563F.	9022 90 90	Flat Panel Detector, including Scintillators, for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90)	5%	-	9 and 120
			7.5%	-	9 and 121
			10%	-	9 and 122”;

(72) S. No. 565 and the entries relating thereto shall be omitted with effect from the 1st

day of October, 2024;

- (73) S. No. 566 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (74) S. No. 568 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (75) against S. No. 577, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;
- (76) S. No. 579 and the entries relating thereto shall be omitted with effect from the 1st day of October, 2024;
- (77) against S. No. 607, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;
- (78) against S. No. 607A, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;
- (79) against S. No. 611, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;
- (80) against S. No. 612, in column (3), the following proviso shall be inserted at the end, namely:-
“Provided that nothing contained in this S. No. shall have effect after the 31st March, 2029.”;

II. for the second proviso, the following proviso shall be substituted, namely: -

“Provided further that nothing contained in the entries against serial numbers 17, 80A, 90, 104, 133, 139, 150, 155, 164, 165, 172, 183, 184, 188, 191, 204, 253, 257, 257A, 257B, 257C, 258, 259, 260, 261, 265, 269, 271, 276, 279, 280, 290, 292, 293A, 296A, 326, 329, 333, 334, 345A, 364A, 378, 379, 380, 381, 392, 404, 415, 415A, 416, 417, 418, 422, 423, 426, 435, 442, 446, 451, 462, 463, 464, 464A, 467, 471, 472, 476, 477, 480, 489B, 504, 509, 510, 511, 512, 512A, 515A, 516, 517, 519, 523A, 527, 534, 535, 535A, 536, 537, 538, 539, 539A, 540, 542, 543, 544, 546, 548, 551, 553, 555, 567, 569, 570, 575, 578A, 580, 581, 583, 591 and 593 shall have effect after the 31st March, 2026.”;

III. in the ANNEXURE, -

- (i) for Condition No. 110 and the entries relating thereto, the following condition and entries shall be substituted, namely: -

“110.	<p>If the importer at the time of importation, produces before the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, the following documents:</p> <p>(i) a certificate issued under Kimberley Process Certification Scheme (KPCS);</p> <p>(ii) an undertaking from the importer stating that the imported goods are diamonds, not further worked than simply sawn; and</p> <p>(iii) a certificate from the exporter, and the Gem and Jewellery Export Promotion Council (GJEPC) stating that the imported goods are diamonds, not further worked than simply sawn.”;</p>
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- (ii) after Condition No. 118 and entries relating thereto, the following conditions and entries shall be inserted, namely: -

“119.	If the importer at the time of importation, furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Fisheries, Government of India, recommending the grant of this exemption and that the goods are required for the specified purpose.
120.	Valid from 24 th July, 2024 to 31 st March, 2025.
121.	Valid from 1 st April, 2025 to 31 st March, 2026.
122.	Valid from 1 st April, 2026 onwards.”;

- (iii) in List 1, after item number 20 and the entries relating thereto, the following item and the entries shall be inserted, namely: -

“(21) Pre-dust breaded powder.”;

- (iv) in List 4, after item number 112 and the entries relating thereto, the following items and the entries shall be inserted, namely: -

“(113) Trastuzumab Deruxtecan

(114) Osimertinib

(115) Durvalumab.”;

- (v) for List 33 and the entries relating thereto, the following List and entries shall be substituted, namely:-

“**List 33 (See S. No. 404 of the Table)**

S. No.	Heading/Tariff Item	Description
(1)	(2)	(3)

1.	7304	Premium/Chrome Casing pipes and Tubing's along with accessories, connections, crossovers, couplings, Sub-sea pipelines including weight coating and wrapping- API 5L (American Petroleum Institute) Line Pipe complying requirement of Annexure-J and Annexure-H of API list
2.	8207	Drilling bits for earth boring and rock drilling tools
3.	8413, 8414, 8481, 842129, 843143, 847989, 847990, 842199, 730799, 854999, 853710, 841989, 842123	Equipment required for process and production platform like water injection, Gas turbine, sub-surface pumps and all type of Compressor, sub-surface pumps and sucker rod pumps, High pressure Valves, Equipment / Units for MEG Reclamation & Regeneration Facilities and Gas Dehydration Unit, Gas Engine, Gas Generators, filters and filtering equipment, Amine Plant
4.	8430	Oil and Gas Rigs (Onshore) Petroleum and Gas well Drilling Machinery and Equipment/Units for specialized services for Offshore and Onshore petroleum operations
5.	8475, 848180	High Temp Valve, sub-sea valves
6.	85311090	Fire prevention signaling apparatus
7.	87053000	Fire fighting vehicles
8.	8905, 898598, 890120, 890400, 732698, 732690, 890790, 560750, 731581, 401693, 847990, 401699, 732690, 843143	Oil and Gas Rigs (Offshore), Process and Production Platforms and Marine Vessels and Barges including Tugs, Security Boats, accommodation Work Barge, Geotechnical investigation and Geophysical Survey Vessel, Support vessel, FPSO, Turret Bouy Mooring System, Equipment for Oil and Gas Rigs and Specialized Services, Remote Operated Vehicle, Light Vessels, dredges, floating cranes and other vessels, the navigability of which is subsidiary to their main function, floating docs, Floating and submersible drilling or production platforms – Mooring ropes, Chains, Shackles, Coupling Marines hoses, Buoyancy Modules and connected equipment
9.	89069000	Life Boats, Survival craft, Life craft, Vessel for Pollution control
10.	8907	Oil tanker to be used for oil storage and connected equipment, other floating structures (for example rafts, tanks, coffer dams, landing stages, buoys and beacons)
11.	9015, 870590, 841350	Geological and Geophysical Equipment, Logging units, Vehicle mounted Logging Units, Survey Vessel required for petroleum operations
12.	90200000	Breathing appliances and gas masks
13.	90301000	Fire and gas detection equipment including H ₂ S monitoring equipment

14.	2710 3811 3824 3905 3104 20 00 2915	Oilfield chemicals namely Potassium Formate, Hollow Glass Sphere Grade-IV, Aqueous Film Forming Foam 6% US Mil., Glutaraldehyde, Hydroxymethyl Phosphonium Sulphate, Ammonium Persulphate, Demulsifier Low Temperature, Potassium Chloride, Xanthum Gum polymer, Oil and Gas wells specific Cement Additives and Cesium Formate
15.	732690, 391729, 730429	Perforation Guns/carriers & accessories, Carbon / GRE Drill Pipes, Drill Collars
16.	730791, 731815, 843143, 842139, 730799, 731824, 848190, 848180, 730511, 854442, 730429, 730519, 730890, 843049, 731290, 731829, 820590	Subsea/ onshore Production System including Structures, Christmas tree, Control System (including HPU, EPU, MCS, TUTU, Subsea Control Modules, Retrievable Production Modules), Tie-in system, Jumper, HIPPS, Electrical / Fiber Optic and Steel Flying Leads, Gooseneck, PLETS, SSIVs, ILS , PLR, Wellheads, Umbilicals, Manifolds, foundation piles, hold back systems, anchor piles, fibre optic cables, Flexible risers & Flowlines, buckle arrestors, bend restrictors, umbilical termination heads, bend stiffener connectors, Separators
17.	847990, 401693, 843143, 392690, 741529, 843139; 731815; 841221; 842129; 847989, 843049, 850511, 732690	Wireline Fishing equipment and Steel accessories used in Logging units and tools
18.	741920, 741999, 741980	Articles of Copper
19.	340290, 340239, 391390, 250810, 382499, 250840, 271019	Surfactant-Solvent (Micro-emulsion) used in wellbore cleaning, Water-based viscosifier, Synthetic Oil based rheology modifier, Base Oil used in SOBM, Synthetic oil based Rheology modifier and wetting agent, Organophyllis clay for conventional and HTHP well Conditions
20.	390290, 340399, 392690, 39139090, 29053990, 271019, 382499, 843143, 847989, 820559	Special Lubricants used for tool/perforating gun joints, Silicone oil used in down hole Logging tools, Heat shrink sleeve & Handling tools, Godevil-II, Blue Streak, Hyper graph Lube, Special handling tools
21.	360200, 360320, 360360, 902789, 360300, 340399, 350691, 69149000	Perforation Explosives, Thread /silicone grease, Special Thread Locker RTV adhesive, proppant of light weight high strength 30/50 mesh and 40/70 mesh with less than 2% crushability @12000 psi
22.	903090, 284444, 284443, 284440	Radioactive residues
23.	73, 84, 85, 87, 89 and 90	Spares, accessories, Tools, Consumables, Sub-assemblies, test equipment, stores, parts,

		proprietary software and accessories for running, repairing or maintenance of the goods for the parts specified at S. No. 3, 4, 7, 8, 9, 10, 11 and 13
24.	852380	Software required for petroleum operations”;

(vi) after List 38 and the entries relating thereto, the following lists and entries shall be inserted, namely: -

“List 39 (See S. No. 257B of the Table)

- (1) Fasteners including buttons and snap fasteners, zip fasteners
- (2) Inlay cards
- (3) Buckles, eyelets, hooks and eyes, rivets
- (4) Collar stays, collar patties, butterfly and other garment stays including plastic stays
- (5) Embroidery motifs or prints
- (6) Laces
- (7) Badges including embroidered badges
- (8) Sequins
- (9) Toggles
- (10) Studs
- (11) Printed bags
- (12) Anti-theft devices like labels, tags and sensors
- (13) Poly pouch, high density sticker, heat transfer sticker
- (14) Aglets on draw strings-hooded jacket
- (15) Pin bullets for packing, plastic tag bullets, metal tabs, bows, ring and slider and rings;
- (16) Lining and inter-lining materials
- (17) Wet blue chrome tanned leather
- (18) Wet white leather
- (19) Crust leather
- (20) Finished leather of all kinds
- (21) Reinforcement materials
- (22) All types of Labels or Price Tag or Hang Tag
- (23) Polyurethane
- (24) Draw cord or cord
- (25) Elastic Band or Tape,
- (26) Metal Tab or Stopper or Clip
- (27) Tape
- (28) Velcro Tape
- (29) Die Set
- (30) D-Ring

List 40 (See S. No. 257C of the Table)

- (1) Buckles, “D” Rings and “O” Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings
- (2) Buttons and snap fasteners, zip fasteners
- (3) Locks including magnetic locks
- (4) Metal handles, handle fittings, handle holder, metal frames, dog hooks, logos of all types, ring binders, key hooks, key rings, key holders, push clip, chains, pullers, parts of pullers, hinges and magnetic snaps
- (5) Loop rivets and loop oval
- (6) Packaging boxes
- (7) Saddle tree

- (8) Fittings, snaps of metals or alloys
- (9) Metal fittings, embellishments, webbing of any material
- (10) Stirrup of any material and stirrup bars used for making saddle tree
- (11) Artificial fur and alarm tag
- (12) Magnets for use in leather goods
- (13) Labels or Price Tag or Hang Tag
- (14) Wet blue chrome tanned leather
- (15) Wet white leather
- (16) Crust leather
- (17) Finished leather of all kinds
- (18) Reinforcement materials
- (19) Lining or Inter Lining materials (Synthetic or Poly vinyl chloride or Polyurethane or Textile)
- (20) Laces
- (21) Insoles or Mid-soles and sheet or Board thereof
- (22) Shank Board
- (23) Stiffeners
- (24) Unit soles and sheets of Polyurethane, Thermoplastic rubber, Polyvinyl Chloride, Thermoplastic Polyurethane, Phylon, Nitrile Butadiene Rubber, Styrene Butadiene Rubber for soles including Polyurethane paint, colour paste and pigments
- (25) Thermoplastic Sheets
- (26) Toe Caps and Toe Puffs and Counters
- (27) Synthetic or Polymeric Foam
- (28) Protective Steel Toe Cap and Steel Mid Sole
- (29) Heels
- (30) Reflective Tapes or Fashion tapes or Elastic Tape or Velcro Tape
- (31) Chatons or Stones or Beads or Crystals as Decorative items
- (32) Beading Material (Synthetic or Leather or fabric)
- (33) Polyurethane

List 41 (See S. No. 426A of the Table)

- (1) Solar Cell Tabber and Stringer Machine with or without automation
- (2) Automatic Laminating and Hot Pressing Tool
- (3) Electroluminescent and Visual Inspection Machines
- (4) Sun Simulator or Flash Tester
- (5) Auto Bussing and Soldering tools
- (6) Laser Cutting Machine
- (7) IQC lab and Reliability Chamber Tools
- (8) Automation Line for Solar Module Manufacturing
- (9) Wafer Inspection Camera or Machine
- (10) Wafer Texture Machine
- (11) Wafer Polishing Machine
- (12) Automation Line for Solar Cell Manufacturing
- (13) Plasma Enhanced Chemical Vapor Deposition (PECVD) machines
- (14) Passivation Tool
- (15) LDSE (Laser Detective Selective Emitter) Machine
- (16) Printing Machine (Line)
- (17) Abatement or Gas Treatment System
- (18) All types of Boats or carriers in Solar Photovoltaic Cell including Graphite, Quartz Silicon Carbide boats and boat cleaning tool
- (19) Wafer Cleaning Machine
- (20) Cell Tester and Sorter
- (21) Rework Tool
- (22) Process Ultra-Pure Water Generation Unit

- (23) Semi-Conductor Treatment Unit
- (24) Substrate Cleaning and Treatment Unit
- (25) Chemical Dispensing Unit
- (26) Chemical Application Unit
- (27) Cell Definition
- (28) Module Finishing Unit
- (29) Inspection Measurement Systems”.

2. Save as otherwise provided, this notification shall come into force on the 24th day of July, 2024.

[F. No. 334/03/2024-TRU]

(Nitish Karnatak)

Under Secretary to the Government of India

Note: The principal notification No. 50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017 and was last amended *vide* notification No. 28/2024-Customs, dated the 12th July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 395 (E), dated the 12th July, 2024.