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SECTION 3, SUB SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No.53/2018-Customs

New Delhi, the 16th of July, 2018

G.S.R. (E). - In exercise of the powers conferred by the sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 82/2017, dated the 27th of October, 2017, published in the Gazette of India, Extraordinary *vide* number G.S.R.1341 (E), dated the 27th of October, 2017, namely: -

In the said notification, in the Table, -

- (i) against serial number 23, in column (2), for the figures “5310”, the figures, brackets and words “5310 (except sub-heading 531010)” shall be substituted;
- (ii) after serial number 23 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“23A	531010	All goods	20%”;
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- (iii) after serial number 31 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“31A	540752	All goods	20% or Rs 38 per sq meter, whichever is higher”;
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- (iv) against serial number 104, in column (2), for the figures “56”, the figures, brackets and words “56 (except sub-heading 560130, 560311, 560312, 560314, 560392 and 560394)” shall be substituted;
- (v) after serial number 104 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“104A	560130, 560311, 560312,	All goods	20%”;
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	560314, 560392, 560394		
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(vi) against serial number 105, in column (2) for the figures “5701”, the figures, brackets and words “5701 (except sub-heading 570190)” shall be substituted;

(vii) after serial number 105 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“105A	570190	All goods	20%”;
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(viii) against serial number 106, in column (2), the figures “570231” shall be omitted;

(ix) after serial number 106 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“106A	570231	All goods	20%”;
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(x) against serial number 108, in column (2), the figures “570241” shall be omitted;

(xi) after serial number 108 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“108A	570241	All goods	20%”;
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(xii) against serial numbers 109, 115, 116, 117, 118 and 120, in column (4), for the figures “10%”, the figures “20%” shall be substituted;

(xiii) against serial number 121, in column (2), for the figures “5705”, the figures, brackets and words “5705 (except sub-heading 570500)” shall be substituted;

(xiv) after serial number 121 and entries relating thereto, the following serial number and entries shall be substituted: -

“121A	570500	All goods	20%”;
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(xv) against serial number 150, in column (2), for the figures, brackets and words “59 (except 5902)”, the figures, brackets and words “59 (except 5902, 5903 and 591000)” shall be substituted;

(xvi) after serial number 151 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“151A	5903	All goods	20%”;
“151B	591000	All goods	20%”;

(xvii) against serial number 163 in column (4), for the figures “10%”, the figures “20%” shall be substituted;

(xviii) against serial number 177, in column (2), for the figures “6103”, the figures, brackets and words “6103 (except sub-heading 610333, 610342 and 610343)” shall be substituted;

(xix) after serial number 177 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“177A	610333, 610342, 610343	All goods	20%”;
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(xx) against serial number 183, in column (2), the figures “61044300” shall be omitted;

(xxi) after serial number 183 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“183A	610443	All goods	20% or Rs. 255 per piece, whichever is higher”;
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(xxii) against S. Nos. 187 and 188, in column (4), for the figures “10%”, the figures “20%” shall be substituted;

(xxiii) against serial number 189, in column (2), the figures “610510” shall be omitted;

(xxiv) after serial number 189 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“189A	610510	All goods	20% or Rs. 83 per piece, whichever is higher”;
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(xxv) against serial number 192, in column (4), for the figures “10%”, the figures “20%” shall be substituted;

(xxvi) against serial number 201, in column (2), the figures “610832” shall be omitted;

(xxvii) after serial number 201 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“201A	610832	All goods	20%”;
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(xxviii) against S. Nos. 205, 206 and 208, in column (4), for the figures “10%”, the figures “20%” shall be substituted;

(xxix) against serial number 210, in column (2), for the figures “6111”, the figures, brackets and words “6111 (except sub-heading 611120 and 611190)” shall be substituted;

(xxx) after serial number 210 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“210A	611120, 611190	All goods	20%”;
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(xxxix) against serial number 212, in column (2), for the figures “6114, 6115, 6116, 6117”, the figures, brackets and words “6114 (except sub-heading 611430), 6115 (except sub-headings 611510, 611529, and 611599), 6116 (except sub-headings 611610 and 611699), 6117 (except sub-headings 611780 and 611790)” shall be substituted;

(xxxvii) after serial number 212 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“212A	611430, 611510, 611529, 611599, 611610, 611699, 611780, 611790	All goods	20%”;
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(xxxviii) against S. Nos. 218, 229, 232, 234, 237, 238, 239, 246 and 249, in column (4), for the figures “10%”, the figures “20%” shall be substituted;

(xxxix) against serial number 250, in column (2), the figures “620443, 62044400” shall be omitted;

(xl) after serial number 250 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“250A	620443, 620444	All goods	20% or Rs. 145 per piece, whichever is higher”;
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(xli) against S. Nos. 254, 255, 256, 257, 259, 262 and 263, in column (4), for the figures “10%”, the figures “20%” shall be substituted;

(xliv) against serial number 274, in column (2), the figures “620990” shall be omitted;

(xlv) after serial number 274 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“274A	620990	All goods	20%”;
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(xlvi) against S. Nos. 277 and 278, in column (4), for the figures “10%”, the figures “20%” shall be substituted;

(xlvii) against serial number 285, in column (2), the figures “62121000, 621290” shall be omitted;

(xlviii) after serial number 285 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“285A	621210, 621290	All goods	20% or Rs. 30 per piece, whichever is higher”;
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- (xlii) against serial number 293, in column (2), for the figures “6217”, the figures, brackets and words “6217 (except sub-heading 621710)” shall be substituted;
- (xliii) after serial number 293 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“293A	621710	All goods	20%”;
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- (xliv) against S. Nos. 297 and 298, in column (4), for the figures “10%”, the figures “20%” shall be substituted;

- (xlv) after serial number 304 and entries relating thereto, the following serial number and entries shall be inserted, namely: -

“305	6310	All goods	20%”;
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[F. No. 354/123/2017-TRU (pt)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: The principal notification no.82/2017-Customs, dated 27th October, 2017 was published vide number G.S.R.1341(E), dated 27th October, 2017 and last amended by notification no. 14/2018-Customs dated 02nd February, 2018 published vide number G.S.R.117(E) dated 2nd February, 2018.