

**[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. 108/2021 - CUSTOMS (N.T.)

New Delhi, the 31st December, 2021

G.S.R.... (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017, 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. 07/2020- Customs (N.T.), dated the 28th January, 2020, published in the official Gazette *vide* number G.S.R. 55(E), dated the 28th January, 2020, namely:-

In the said notification, in the Schedule, -

(i) in Chapter - 3, -

- (a) against tariff item 0305, for the entry in column (2), the entry “Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process” shall be substituted;
- (b) against tariff item 0306, for the entry in column (2), the entry “Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine” shall be substituted;
- (c) against tariff item 0307, for the entry in column (2), the entry “Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process” shall be substituted;
- (d) against tariff item 0308, for the entry in column (2), the entry “Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process” shall be substituted;
- (e) after tariff item 030899 and the entries relating thereto, the following tariff items and entries shall be inserted, namely: -

“0309	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption			
030901	In chilled or frozen form	Kg	2.90%	24.2
030999	Others		0.15%”;	

(ii) in Chapter - 4, -

- (a) against tariff item 0403, for the entry in column (2), the entry “Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa” shall be substituted;
- (b) against tariff item 0410, for the entry in column (2), the entry “Insects and other edible products of animal origin, not elsewhere specified or included” shall be substituted;

(iii) in Chapter - 7, against tariff item 0711, for the entry in column (2), the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;

(iv) in Chapter - 8, against tariff item 0812, for the entry in column (2), the entry “Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;

(v) in Chapter - 15, -

(a) against tariff item 1515, for the entry in column (2), the entry “Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified” shall be substituted;

(b) against tariff item 1516, for the entry in column (2), the entry “Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared” shall be substituted;

(c) against tariff item 1517, for the entry in column (2), the entry “Margarine; edible mixture or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, other than edible fats and oils or their fractions of heading 1516” shall be substituted;

(d) against tariff item 1518, for the entry in column (2), the entry “Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included” shall be substituted;

(vi) in Chapter - 16, -

(a) against tariff item 1601, for the entry in column (2), the entry “Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products” shall be substituted;

(b) against tariff item 1602, for the entry in column (2), the entry “Other prepared or preserved meat, meat offal blood or insects” shall be substituted;

(vii) in Chapter - 20, against tariff item 2009, for the entry in column (2), the entry “Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter” shall be substituted;

(viii) in Chapter - 22, against tariff item 2202, for the entry in column (2), the entry “Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009” shall be substituted;

(ix) in Chapter - 23, against tariff item 2306, for the entry in column (2), the entry “Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305” shall be substituted;

(x) in Chapter - 24, after tariff item 2403 and entries relating thereto, the following tariff item and entries shall be inserted, namely: -

“2404	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body		0.15%”;	
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(xi) in Chapter - 29, against tariff item 2909, for the entry in column (2), the entry “Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives” shall be substituted;

(xii) in Chapter - 30, against tariff item 3002, for the entry in column (2), the entry “Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and other similar products; cell cultures, whether or not modified” shall be substituted;

(xiii) in Chapter - 36, against tariff item 3603, for the entry in column (2), the entry “Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators” shall be substituted;

(xiv) in Chapter - 38,-

(a) against tariff item 3816, for the entry in column (2), the entry “Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 3801” shall be substituted;

(b) against tariff item 3822 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -

“3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 3006; certified reference materials			
382201	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, certified reference materials		1.3%	
382202	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, for those of heading 3002; certified reference materials		Nil”;	

(c) after tariff item 3826 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

“3827	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included		1.3%”;	
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(xv) in Chapter - 57, against tariff item 5703, for the entry in column (2), the entry “Carpets and other textile floor coverings, (including turf), tufted, whether or not made up” shall be substituted;

(xvi) in Chapter - 59, against tariff item 5911, for the entry in column (2), the entry “Textile products and articles, for technical uses, specified in Note 8 to this chapter” shall be substituted;

(xvii) in Chapter - 63, against tariff item 6306, for the entry in column (2), the entry “Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods” shall be substituted;

(xviii) in Chapter - 69, against tariff item 6903, for the entry in column (2), the entry “Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and sliding gates), other than those of siliceous fossil meals or of similar siliceous earths” shall be substituted;

(xix) in Chapter - 70,-

(a) against tariff item 7001, for the entry in column (2), the entry “Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 8549; glass in the mass” shall be substituted;

(b) against tariff item 7011, for the entry in column (2), the entry “Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like” shall be substituted;

(c) against tariff item 7019, for the entry in column (2), the entry “Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)” shall be substituted;

(xx) in Chapter - 71, against tariff item 7112, for the entry in column (2), the entry “Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 8549” shall be substituted;

(xxi) in Chapter - 81, against tariff item 8112, for the entry in column (2), the entry “Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap” shall be substituted;

(xxii) in Chapter - 84, -

(a) against tariff item 8414, for the entry in column (2), the entry “Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters” shall be substituted;

(b) against tariff item 8438, for the entry in column (2), the entry “Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils” shall be substituted;

(c) against tariff item 8462, for the entry in column (2), the entry “Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above” shall be substituted;

(d) after tariff item 8484 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

“8485	Machines for additive manufacturing		1.6%”;	
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(xxiii) in Chapter - 85, -

(a) against tariff item 8517, for the entry in column (2), the entry “Telephone sets, smartphones and other 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 network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528” shall be substituted;

(b) after tariff item 8523 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

“8524	Flat panel display modules, whether or not incorporating touch-sensitive screens		1%”;	
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(c) against tariff item 8529, for the entry in column (2), the entry “Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528” shall be substituted;

(d) against tariff item 8539, for the entry in column (2), the entry “Electric filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps, arc-lamps; light-emitting diode (LED) light sources” shall be substituted;

(e) against tariff item 8541, for the entry in column (2), the entry “Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals” shall be substituted;

(f) for tariff item 8548 and the entries relating thereto, the following tariff item and entries shall be substituted, namely: -

“8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter		1.6%”;	
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(g) after tariff item 8548 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

“8549	Electrical and electronic waste and scrap		Nil”;	
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(xxiv) in Chapter - 88, -

(a) against tariff item 8802, for the entry in column (2), the entry “Other aircraft, except unmanned aircraft of heading 8806 (for example, helicopters, aero planes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles” shall be substituted;

(b) tariff item 8803 and the entries relating thereto shall be omitted;

(c) after tariff item 8805 and the entries relating thereto, the following tariff items and entries shall be inserted, namely: -

“8806	Unmanned aircraft		1.8%	
8807	Parts of goods of heading 8801, 8802 or 8806		1.8%”;	

(xxv) in Chapter - 90,-

(a) against tariff item 9013, for the entry in column (2), the entry “Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter” shall be substituted;

(b) against tariff item 9022, for the entry in column (2), the entry “apparatus based on the use of X-rays or of alpha, beta gamma or other ionising 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” shall be substituted;

(xxvi) in Chapter - 94, against tariff item 9405, for the entry in column (2), the entry “luminaries and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included” shall be substituted;

(xxvii) in Chapter - 95,-

(a) against tariff item 9504, for the entry in column (2), the entry “Video game consoles and machines,

table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment” shall be substituted;

(b) against tariff item 9508, for the entry in column (2), the entry “Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres” shall be substituted;

(xxviii) in Chapter - 96,-

(a) against tariff item 9617, for the entry in column (2), the entry “Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners” shall be substituted;

(b) against tariff item 9619, for the entry in column (2), the entry “Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material” shall be substituted;

(xxix) in Chapter - 97,-

(a) against tariff item 9701, for the entry in column (2), the entry “Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques” shall be substituted;

(b) against tariff item 9705, for the entry in column (2), the entry “collections and collectors’ pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest” shall be substituted;

(c) against tariff item 9706, for the entry in column (2), the entry “Antiques of an age exceeding 100 years” shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

[F. No. CBIC-140605/21/2021-O/o Dir(Drawback)-CBEC]

(Gopal Krishna Jha)
Director (Drawback)

Note: The principal notification No. 07/2020-Customs (N.T.), dated the 28th January, 2020 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 28th January, 2020 *vide* number G.S.R. 55 (E), dated the 28th January 2020 and was amended *vide* notification No. 56/2020-Customs (N.T.) dated the 13th July, 2020 published in the official Gazette *vide* G.S.R. 442(E), dated the 13th July, 2020.