

[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. 08/2025-Customs

New Delhi, the 1st February, 2025

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, 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, Ministry of Finance (Department of Revenue) No. 22/2022-Customs, dated the 30th April, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 328(E), dated the 30th April, 2022, namely:-

In the said notification,

I. in TABLE I, -

- (i) serial numbers 1412, 1413, 1414, 1415, 1418, 1419 and the entries relating thereto shall be omitted;
- (ii) serial numbers 3577, 3578 and the entries relating thereto shall be omitted;
- (iii) serial numbers 4037, 4038, 4039, 4040, 4041, 4042, 4043, 4044, 4045, 4046, 4047, 4048, 4049, 4050, 4051, 4052, 4053, 4054, 4055, 4056, 4057, 4058 and the entries relating thereto shall be omitted;
- (iv) serial numbers 6856, 6857, 6858, 6859, 6860, 6861, 6862, 6863, 6864, 6865, 6866, 6867, 6868, 6869, 6870, 6871, 6872, 6873, 6874, 6875, 6876, 6877, 6878, 6879, 6880, 6881, 6882, 6883, 6884, 6885 and the entries relating thereto shall be omitted;
- (v) serial numbers 6935, 6939, 6940 and the entries relating thereto shall be omitted;
- (vi) serial numbers 9991, 9992, 9993 and the entries relating thereto shall be omitted;
- (vii) serial numbers 10164, 10165, 10166 and the entries relating thereto shall be omitted;
- (viii) serial numbers 10200, 10201, 10202, 10203, 10204, 10205 and the entries relating thereto shall be omitted ;

II. in TABLE II, -

- (i) after serial number 47 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“47A	25151100	All goods	20	8
47B	25151210	All goods	20	8
47C	25151220	All goods	20	8
47D	25151290	All goods	8	0
47E	25161100	All goods	5	0
47F	25161200	All goods	5	0”;

- (ii) after serial number 50 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“50A	34060010	All goods	0	0
50B	34060090	All goods	0	0
50C	39206210	All goods	0	0
50D	39206290	All goods	0	0
50E	39207911	All goods	0	0
50F	39207912	All goods	0	0
50G	39207919	All goods	0	0
50H	39207991	All goods	0	0
50I	39207992	All goods	0	0
50J	39207999	All goods	0	0
50K	39209211	All goods	0	0
50L	39209212	All goods	0	0
50M	39209219	All goods	0	0
50N	39209291	All goods	0	0
50O	39209292	All goods	0	0
50P	39209299	All goods	0	0
50Q	39209310	All goods	0	0
50R	39209320	All goods	0	0
50S	39209390	All goods	0	0
50T	39209410	All goods	0	0
50U	39209420	All goods	0	0
50V	39209490	All goods	0	0
50W	39211400	All goods	0	0
50X	39211900	All goods	0	0”;

- (iii) after serial number 58 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“58A	64031200	All goods	20	0
58B	64032011	All goods	20	0

58C	64032012	All goods	20	0
58D	64032013	All goods	20	0
58E	64032019	All goods	20	0
58F	64032021	All goods	20	0
58G	64032022	All goods	20	0
58H	64032023	All goods	20	0
58I	64032029	All goods	20	0
58J	64032030	All goods	20	0
58K	64032040	All goods	20	0
58L	64032090	All goods	20	0
58M	64035111	All goods	20	0
58N	64035112	All goods	20	0
58O	64035113	All goods	20	0
58P	64035119	All goods	20	0
58Q	64035190	All goods	20	0
58R	64035910	All goods	20	0
58S	64035920	All goods	20	0
58T	64035930	All goods	20	0
58U	64035990	All goods	20	0
58V	64039110	All goods	20	0
58W	64039120	All goods	20	0
58X	64039910	All goods	20	0
58Y	64039920	All goods	20	0
58Z	64039990	All goods	20	0
58ZA	64042000	All goods	20	0
58ZB	64051000	All goods	20	0
58ZC	64052000	All goods	20	0
58ZD	64059000	All goods	20	0
58ZE	68021000	All goods	16	0
58ZF	68029100	All goods	20	8

58ZG	68029200	All goods	20	8”;
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(iv) after serial number 73 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“74	85414200	All goods	0	0
75	85414300	All goods	0	0
76	85414900	All goods	0	0
77	87041010, 87041090, 87042100, 87042200, 87042300, 87043100, 87043200, 87044100, 87044200, 87044300, 87045100, 87045200, 87046000, 87049012, 87049019, 87049090	Motor vehicles (excluding electrically operated vehicles), if imported, - (1) as a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub- assemblies, for assembling a complete vehicle, with, - (a) engine, gearbox and transmission mechanism not in a pre-assembled condition;	10.5	0
		(b) engine or gearbox or transmission mechanism in pre-assembled form but not mounted on a chassis or a body assembly.	17.5	0
		(2) other than (1) above.	20	8
78	87041010, 87041090, 87042100, 87042200, 87042300, 87043100, 87043200, 87044100, 87044200, 87044300, 87045100, 87045200, 87046000, 87049012,	Electrically operated vehicles, if imported- (1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub- assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, contactor, brake	10.5	0

	87049019, 87049090	system, electric compressor, whether or not individually pre-assembled, with – (a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis		
		(b) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis	17.5	0
		(2) in a form other than (1) above <i>Explanation.</i> – For the removal of doubts, the exemption contained in the items (1) (a) and (1) (b) of this entry shall be available, even if one or more of the components, parts or sub-assemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8702 or 8704 of the Customs Tariff Act, 1975 as per the general rules of interpretation.	20	8
79	87041010, 87041090, 87042100, 87042200, 87042300, 87043100, 87043200, 87044100, 87044200, 87044300, 87045100, 87045200, 87046000, 87049012, 87049011,	Refrigerated Motor Vehicles	0	0

	87049019, 87049090			
80	87111010	All goods	0	0
81	87111020	All goods	0	0
82	87111090	All goods	0	0
83	87113010, 87113020, 87113090, 87114010, 87114090, 87115000, 87116010, 87116020, 87116030, 87116090, 87119010, 87119090	Motor cycles (including mopeds) and cycles fitted with an auxiliary motor (excluding electrically operated motor cycles and cycles), with or without side cars, and side cars, new, which have not been registered anywhere prior to importation, - (1) as a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,- (a) engine, gearbox and transmission mechanism not in a pre-assembled condition	10.5	0
		(b) engine or gearbox or transmission mechanism in pre- assembled form, not mounted on a body assembly.	17.5	0
		(2) in a form other than (1) above	35	0
84	87113010, 87113020, 87113090, 87114010, 87114090, 87115000, 87116010, 87116020, 87116030, 87116090, 87119010, 87119090	Electrically operated vehicles, if imported- (1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub- assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, brake system, whether or not individually	10.5	0

		pre-assembled, with– (a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis		
		(b) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis	17.5	0
		(2) in a form other than (1) above <i>Explanation.</i> – For the removal of doubts, the exemption contained in the items (1)(a) and (1)(b) of this entry shall be available, even if one or more of the components, parts or sub-assemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8711 of the Customs Tariff Act, 1975 as per the general rules of interpretation.	35	0
85	87120010	All goods	20	1”.

2. This notification shall come into force on the 2nd day of February, 2025.

[F. No. 334/03/2025-TRU]

(Amreeta Titus)
Deputy Secretary to the Government of India

Note: The principal notification No. 22/2022-Customs, dated the 30th April, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 328(E), dated the 30th April, 2022 and was last amended *vide* notification No. 45/2024-Customs, dated the 30th September, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.604(E), dated the 30th September, 2024.