

**Explanatory Memorandum to Notification Nos. 02 to 15-Customs dated the 1<sup>st</sup> February, 2022: -**

| S.No. | Notification No.                                     | Description                                                                                                                                                                                                                                                                                                                                     |
|-------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | 02/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to further amend notification No. 50/2017-Customs dated 30 <sup>th</sup> June, 2017 so as to prescribe effective rate of Basic Customs Duty (BCD)                                                                                                                                                                                         |
| 2.    | 03/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to further amend notification No. 11/2018-Customs dated 2 <sup>nd</sup> February, 2018 so as to exempt certain goods from Social Welfare Surcharge (SWS) and to withdraw SWS exemption on certain textile items.                                                                                                                          |
| 3.    | 04/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to rescind notification Nos. 190/1978-Customs and 191/1978-Customs both dated 22 <sup>th</sup> September, 1978 prescribing additional duty of customs on imports of transformer oil equivalent to such portion of the excise duty leviable on the raw material commonly known as transformer oil base stock or transformer oil feedstock. |
| 4.    | 05/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to rescind Notification Nos. 10/95-Customs, 26/99-Customs, 27/2004-Customs, 14/2006-Customs, 48/2006-Customs, 90/2007-Customs, 8/2011-Customs, 24/2011-Customs, 49/2013-Customs, 23/2014-Customs, 37/2015-Customs, 11/2016-Customs, 20/2020-Customs, 40/2020-Customs which have become redundant.                                         |
| 5.    | 06/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to further amend Notification Nos. 52/2017-Customs dated 30.06.2017 and 37/2017-Customs dated 30.06.2017 to remove entries which are being operated from the First Schedule to the Customs Tariff Act and certain redundant entries.                                                                                                      |
| 6.    | 07/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to further amend Notification No. 82/2017-Customs dated 27.10.2017 to prescribe effective rate on certain Textile items upto 30.04.2022                                                                                                                                                                                                   |
| 7.    | 08/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to amend Notification Nos. 104/2010-Customs, 38/96-Customs, 40/2017-Customs, 60/2011-Customs, 148/94-Customs to exempt AIDC/Health cess/RIC on goods imported under the said notifications.                                                                                                                                               |

|     |                                                      |                                                                                                                                                                                                                                                     |
|-----|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8.  | 09/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to amend notification Nos. 146/94-Customs, 147/94-Customs, 39/96-Customs, 50/96-Customs, 30/2004-Customs, 81/2005-Customs, 5/2017-Customs, 16/2017-Customs, 32/2017-Customs to prescribe end-dates as per Section 25(4A) of Customs Act, 1962 |
| 9.  | 10/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to amend notification No. 27/2011-Customs dated 01.03.2011 to omit redundant entries and reduce export duty raw hides and skins of buffalo.                                                                                                   |
| 10. | 11/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to implement a graded BCD structure for wearable devices and its parts, sub-parts and sub-assembly.                                                                                                                                           |
| 11. | 12/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to implement a graded BCD structure for hearable devices and its parts, sub-parts and sub-assembly.                                                                                                                                           |
| 12. | 13/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to implement a graded BCD structure for smart meters and its parts, sub-parts and sub-assembly.                                                                                                                                               |
| 13. | 14/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to amend notification No. 25/1999-Customs dated 28.02.1999 to omit redundant and obsolete entries.                                                                                                                                            |
| 14. | 15/2022-Customs dated 1 <sup>st</sup> February, 2022 | Seeks to amend various notifications giving exemption to electronic items and medical devices.                                                                                                                                                      |

**Explanatory Memorandum to Notification Nos. 07/2022-Customs (N.T.) dated the 1<sup>st</sup> February, 2022: -**

| S.No. | Notification No.                                               | Description                                                                                                                              |
|-------|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | 07/2022-Customs (N.T.)<br>dated 1 <sup>st</sup> February, 2022 | Seeks to further amend Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 so as to simplify and automate the procedures. |

**Explanatory Memorandum to Notification Nos. 5 to 7-Customs(ADD) dated the 1<sup>st</sup> February, 2022: -**

| S.No. | Notification No.                                           | Description                                                                                                                                                                                                                                                           |
|-------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | 05/2022-Customs (ADD) dated 1 <sup>st</sup> February, 2022 | seeks to rescind the anti-dumping duty imposed on imports of “Straight Length Bars and Rods of alloy-steel” originating in or exported from China PR vide Notification No. 54/2018-Cus (ADD) dated 18.10.2018.                                                        |
| 2.    | 06/2022-Customs (ADD) dated 1 <sup>st</sup> February, 2022 | seeks to rescind the anti-dumping duty imposed on imports of “High Speed Steel of Non-Cobalt Grade” originating in or exported from Brazil, China PR and Germany vide Notification No. 38/2019-Cus (ADD) dated 25.09.2019.                                            |
| 3.    | 07/2022-Customs (ADD) dated 1 <sup>st</sup> February, 2022 | seeks to rescind the anti-dumping duty imposed on imports of “Flat rolled product of steel, plated or coated with alloy of Aluminum or Zinc” originating in or exported from China PR, Vietnam and Korea RP vide Notification No. 16/2020-Cus (ADD) dated 23.06.2020. |

**Explanatory Memorandum to Notification No 1/2022-Customs(CVD) dated the 1<sup>st</sup> February, 2022: -**

| S.No. | Notification No.                                           | Description                                                                                                                                                                                                                         |
|-------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | 01/2022-Customs (CVD) dated 1 <sup>st</sup> February, 2022 | seeks to rescind the countervailing duty imposed on imports of “Certain Hot Rolled and Cold Rolled Stainless Steel Flat Products” originating in or exported from China PR vide Notification No. 1/2017-Cus (CVD) dated 07.09.2017. |

**Explanatory Memorandum to Notification Nos. 01/2022-Central Excise dated the 1<sup>st</sup> February, 2022: -**

| S.No. | Notification No.                                            | Description                                                                                                                                                                                                   |
|-------|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.    | 01/2022-Central Excise dated 1 <sup>st</sup> February, 2022 | Seeks to further amend Notification No. 11/2017-Central Excise, dated 30 <sup>th</sup> June, 2017, to increase Basic Excise Duty on Unblended Petrol and Diesel, in order to promote Blending in the country. |

**Explanatory Memorandum to notification No.-01/2022 - Central Excise (N.T.) dated the 1<sup>st</sup> February, 2022: -**

| S. No. | Notification No.                                                   | Description                                                                                                                                                     |
|--------|--------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.     | 01/2022-Central Excise (N.T.) dated 1 <sup>st</sup> February, 2022 | Seeks to supersede notification No. 49/2008-Central Excise (N.T.) dated 24.12.2008, in order to align it with the current legal position, post roll-out of GST. |