

[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. 23/2022-Customs

New Delhi, the 30th April, 2022

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 directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below shall be amended in the manner specified in the corresponding entry in column (3) of the said Table, namely: -

TABLE

Sl. No.	Notification number and Date	Amendments
(1)	(2)	(3)
1.	Notification No. 26/2000-Customs, dated 1 st March, 2000, published in Official Gazette, <i>vide</i> , G.S.R.178(E), dated the 1 st March, 2000.	In the said notification, in the TABLE, in List 3, - (i) against serial number 131, for the entry in column (2), the entry “62041210, 62041290” shall be substituted; (ii) against serial number 132, for the entry in column (2), the entry “62041310, 62041390” shall be substituted; (iii) against serial number 136, for the entry in column (2), the entry “62042310, 62042390” shall be substituted; (iv) against serial number 139, for the entry in column (2), the entry “62043210, 62043290” shall be substituted; (v) against serial number 140, for the entry in column (2), the entry “62043310, 62043390” shall be substituted; (vi) against serial number 145, for the entry in column (2), the entry “62044410, 62044490” shall be substituted; (vii) against serial number 148, for the entry in column (2), the entry “62045210, 62045290” shall be substituted; (viii) against serial number 149, for the entry in column (2), the entry “62045310, 62045390” shall be substituted; (ix) against serial number 156, for the entry in column (2), the entry “62053010, 62053090” shall be substituted; (x) against serial number 181, for the entry in column (2), the entry “62101010, 62101020, 62101090” shall be substituted; (xi) against serial number 194, for the entry in column (2), the entry “62114310, 62114390” shall be substituted; (xii) against serial number 204, for the entry in column (2), the entry “62143010, 62143090” shall be substituted; (xiii) against serial number 205, for the entry in column (2), the entry “62144010, 62144090” shall be substituted;
2.	Notification No. 25/2005-Customs, dated the 1 st March, 2005, published in Official Gazette, <i>vide</i> , G.S.R. 123(E), dated the 1 st March, 2005.	In the said notification, in the TABLE, - (i) against serial number 8, for the entry in column (2), the entry “8518 29” shall be substituted; (ii) against serial number 9, for the entry in column (2), the entry “8518 30” shall be substituted;
3.	Notification No. 73/2005-Customs, dated the 22 nd July, 2005, published in	In the said notification, in the TABLE, against serial number 115, for the entry in column (2), the entries “8518 29 10 to 8518 29 90” shall be substituted;

	Official Gazette , <i>vide</i> , G.S.R. 498(E), dated the 22 nd July, 2005.																	
4.	Notification No. 74/2005-Customs, dated the 22 nd July, 2005, published in Official Gazette , <i>vide</i> , G.S.R. 499(E), dated the 22 nd July, 2005.	In the said notification, in the TABLE, against serial number 12, for the entry in column (2), the entries “0511 91 40, 0511 91 90” shall be substituted;																
5.	Notification No. 75/2005-Customs, dated the 22 nd July, 2005, published in Official Gazette , <i>vide</i> , G.S.R. 500(E), dated the 22 nd July, 2005.	In the said notification, in the TABLE,- (i) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely: - <table><tr><td>(1)</td><td>(2)</td><td>(3)</td></tr><tr><td>“9A</td><td>0306 36 60</td><td>All goods”;</td></tr></table> (ii) serial number 22 and the entries relating thereto shall be omitted; (iii) against serial number 229, for the entry in column (2), the entry “62041310 to 62045100” shall be substituted; (iv) against serial number 230, for the entry in column (2), the entry “62045100 to 62045991” shall be substituted; (v) against serial number 247, for the entry in column (2), the entry “62114310 to 62114390” shall be substituted; (vi) against serial number 251, for the entry in column (2), the entry “62141040 to 62141090” shall be substituted; (vii) against serial number 256, for the entry in column (2), the entry “62143010 to 62159090” shall be substituted;	(1)	(2)	(3)	“9A	0306 36 60	All goods”;										
(1)	(2)	(3)																
“9A	0306 36 60	All goods”;																
6.	Notification No. 101/2007-Customs dated 11 th September, 2007, published in Official Gazette , <i>vide</i> , G.S.R. 583(E), dated the 11 th September, 2007.	In the said notification, in the TABLE, - (i) after serial number 105 and the entries relating thereto, the following serial number and entries shall be inserted, namely: - <table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“105A</td><td>0306 36 60</td><td>All goods</td><td>50%”;</td></tr></table> (ii) against serial number 124, for the entry in column (2), the entries “0511 91 40, 0511 91 90” shall be substituted; (iii) serial number 125 and the entries relating thereto shall be omitted; (iv) against serial number 126, for the entry in column (2), the entry “0511 99 10” shall be substituted; (v) against serial number 130, for the entry in column (2), the entries “0703 10 11, 0703 10 19” shall be substituted; (vi) after serial number 833 and the entries relating thereto, the following serial number and entries shall be inserted, namely: - <table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“833A</td><td>6815 99 30</td><td>All goods</td><td>80%”;</td></tr></table> (vii) for serial number 1032 and the entries relating thereto, the following serial number and entries shall be substituted, namely: -	(1)	(2)	(3)	(4)	“105A	0306 36 60	All goods	50%”;	(1)	(2)	(3)	(4)	“833A	6815 99 30	All goods	80%”;
(1)	(2)	(3)	(4)															
“105A	0306 36 60	All goods	50%”;															
(1)	(2)	(3)	(4)															
“833A	6815 99 30	All goods	80%”;															

		<table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“1032</td><td>9503</td><td>All goods, other than those made of wood, metal or plastics</td><td>80%”;</td></tr></table>	(1)	(2)	(3)	(4)	“1032	9503	All goods, other than those made of wood, metal or plastics	80%”;
(1)	(2)	(3)	(4)							
“1032	9503	All goods, other than those made of wood, metal or plastics	80%”;							
7.	Notification No. 10/2008-Customs, dated the 15 th January, 2008, published in Official Gazette , <i>vide</i> , G.S.R. 33(E), dated the 15 th January, 2008.	In the said notification, in the TABLE, - (i) after serial number 200 and the entries relating thereto, the following serial number and entries shall be inserted, namely: - <table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“200A</td><td>3920 10 13</td><td>All goods</td><td>5.00%”;</td></tr></table> (ii) against serial number 287, for the entry in column (2), the entry “60053710, 60053790” shall be substituted; (iii) against serial number 299, for the entry in column (2), the entry “63079091, 63079099” shall be substituted; (iv) against serial number 325, for the entry in column (2), the entries “7210 49 10, 7210 49 90” shall be substituted; (v) against serial number 328, for the entry in column (2), the entries “7212 20 91, 7212 20 99” shall be substituted; (vi) against serial number 467, for the entry in column (2), the entries “85182110, 85182190” shall be substituted; (vii) against serial number 468, for the entry in column (2), the entries “85182210, 85182290” shall be substituted; (viii) against serial number 469, for the entry in column (2), the entries “85183011 to 85183090” shall be substituted;	(1)	(2)	(3)	(4)	“200A	3920 10 13	All goods	5.00%”;
(1)	(2)	(3)	(4)							
“200A	3920 10 13	All goods	5.00%”;							
8.	Notification No. 96/2008-Customs dated 13 th August, 2008, published in Official Gazette , <i>vide</i> , G.S.R. 590(E), dated the 13 th August, 2008.	In the said notification, in APPENDIX –I, in the TABLE, against serial number 98, for the entry in column (2), the entry “62053010, 62053090” shall be substituted;								
9.	Notification No. 57/2009-Customs dated 30 th May, 2009, published in Official Gazette , <i>vide</i> , G.S.R. 371(E), dated the 30 th May, 2009.	In the said notification, in the TABLE, against serial number 16, for the entry in column (2), the entries “2818 20 11, 2818 20 19” shall be substituted;								
10.	Notification No. 152/2009-Customs, dated the 31 st December, 2009, published in Official Gazette , <i>vide</i> , G.S.R. 943(E), dated the 31 st December, 2009.	In the said notification, in the TABLE, - (i) against serial number 157, for the entry in column (2), the entry “2818 20 to 2823 00 (except 2818 20 11 and 2818 20 19)” shall be substituted; (ii) against serial number 158, for the entry in column (2), the entry “2818 20 11, 2818 20 19” shall be substituted;								
11.	Notification No. 46/2011-Customs, dated the 1 st June, 2011, published in Official Gazette , <i>vide</i> , G.S.R. 423 (E), dated the 1 st June, 2011.	In the said notification, in the TABLE, - (i) against serial number 37, for the entries in column (2), the entries “0306 34, 0306 36 60, 0306 94” shall be substituted; (ii) against serial number 225, for the entries in column (2), the entry “2818 to 2822 (except 2818 20 11 and 2818 20 19)” shall be substituted; (iii) against serial number 226, for the entries in column (2), the entries “2818 20 11, 2818 20 19” shall be substituted;								

12.	Notification No. 53/2011-Customs, dated the 1 st July, 2011, published in Official Gazette , <i>vide</i> , G.S.R. 499(E), dated the 1 st July, 2011.	In the said notification, in the TABLE, - (i) against serial number 37, for the entries in column (2), the entries “0306 34, 0306 36 60, 0306 94” shall be substituted; (ii) against serial number 235, for the entries in column (2), the entry “2818 to 2822 (except 2818 20 11 and 2818 20 19)” shall be substituted; (iii) against serial number 236, for the entry in column (2), the entries “2818 20 11, 2818 20 19” shall be substituted;																							
13.	Notification No. 69/2011-Customs, dated the 29 th July, 2011, published in Official Gazette , <i>vide</i> , G.S.R. 593(E), dated the 29 th July, 2011	In the said notification, in the TABLE, after serial number 28 and the entries relating thereto, the following serial number and entries shall be inserted, namely: - <table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“28A</td><td>0306 36 60</td><td>All goods</td><td>0.0”;</td></tr></table>				(1)	(2)	(3)	(4)	“28A	0306 36 60	All goods	0.0”;												
(1)	(2)	(3)	(4)																						
“28A	0306 36 60	All goods	0.0”;																						
14.	Notification No. 68/2012-Customs dated 31 st December, 2012, published in Official Gazette , <i>vide</i> , G.S.R. 953(E), dated the 31 st December, 2012	In the said notification, in Table III, - (i) against serial number 32, for the entry in column (2), the entry “0703 10” shall be substituted; (ii) against serial number 472, for the entry in column (2), the entry “62114991, 62114999” shall be substituted;																							
15.	Notification No. 50/2017-Customs dated 30 th June, 2017, published in Official gazette , <i>vide</i> , G.S.R. 785(E), dated the 30 th June, 2017	In the said notification, in the TABLE, against serial number 326, for the entry in column (2), the entries “5603 11 10, 5603 11 90” shall be substituted;																							
16.	Notification No. 50/2018-Customs dated 30 th June, 2018, published in Official Gazette , <i>vide</i> , G.S.R. 604(E), dated the 30 th June, 2018	In the said notification, in the TABLE, in Part A, - (i) for serial number 25 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: - <table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“25.</td><td>0305 to 0306</td><td>All goods [other than Artemia]</td><td>100</td></tr><tr><td>25A.</td><td>0306 36 60</td><td>Artemia</td><td>30”;</td></tr></table> (ii) serial number 49 and the entries relating thereto shall be omitted; (iii) against serial number 50, for the entry in column (2), the entry “0511 99 10” shall be substituted; (iv) against serial number 702, for the entry in column (2), the entries “7210 30 91, 7210 30 99” shall be substituted; (v) against serial number 743, for the entry in column (2), the entries “7225 91 10, 7225 91 90” shall be substituted; (vi) against serial number 750, for the entry in column (2), the entries “7302 10 11, 7302 10 12, 7302 10 13, 7302 10 14, 7302 10 19” shall be substituted; (vii) against serial number 917, for the entry in column (2), the entries “8112 31 00 to 8112 99 00 (except 8112 69 10, 8112 69 20)” shall be substituted; (viii) for serial number 917A and the entries relating thereto, the following serial number and entries shall be substituted, namely: - <table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“917A.</td><td>8112 69 10, 8112 69 20</td><td>All goods</td><td>40”;</td></tr></table> (ix) serial number 917B and the entries relating thereto shall be omitted;				(1)	(2)	(3)	(4)	“25.	0305 to 0306	All goods [other than Artemia]	100	25A.	0306 36 60	Artemia	30”;	(1)	(2)	(3)	(4)	“917A.	8112 69 10, 8112 69 20	All goods	40”;
(1)	(2)	(3)	(4)																						
“25.	0305 to 0306	All goods [other than Artemia]	100																						
25A.	0306 36 60	Artemia	30”;																						
(1)	(2)	(3)	(4)																						
“917A.	8112 69 10, 8112 69 20	All goods	40”;																						

17.	Notification No. 25/2021-Customs dated 31 st March, 2021, published in Official Gazette ,vide, G.S.R. 241(E), dated the 31 st March, 2021	In the said notification, (a) in TABLE 1, (i) after serial number 232 and the entries relating thereto, the following serial number and entries shall be inserted, namely: - <table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“232A.</td><td>3920 10 13</td><td>All goods</td><td>9.5%”;</td></tr></table> (ii) for serial numbers 485, 486 and the entries relating thereto, the following serial numbers and entries shall respectively be substituted, namely: - <table><tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td></tr><tr><td>“485.</td><td>9503 00 91</td><td>All goods</td><td>16.00%</td></tr><tr><td>486.</td><td>9503 00 99</td><td>All goods</td><td>16.00%”;</td></tr></table> (b) in TABLE 3, (i) against serial number 70, for the entry in column (2), the entries “6204 29 91, 6204 29 99” shall be substituted; (ii) against serial number 72, for the entry in column (2), the entries “6204 32 10, 6204 32 90” shall be substituted; (iii) against serial number 73, for the entry in column (2), the entries “6204 33 10, 6204 33 90” shall be substituted; (iv) against serial number 76, for the entry in column (2), the entries “6204 39 91, 6204 39 99” shall be substituted; (v) against serial number 85, for the entry in column (2), the entries “6204 44 10, 6204 44 90” shall be substituted; (vi) against serial number 87, for the entry in column (2), the entries “6204 52 10, 6204 52 90” shall be substituted; (vii) against serial number 88, for the entry in column (2), the entries “6204 53 10, 6204 53 90” shall be substituted; (viii) against serial number 89, for the entry in column (2), the entries “6204 59 11, 6204 59 19” shall be substituted; (ix) against serial number 90, for the entry in column (2), the entries “6204 59 91, 6204 59 99” shall be substituted;	(1)	(2)	(3)	(4)	“232A.	3920 10 13	All goods	9.5%”;	(1)	(2)	(3)	(4)	“485.	9503 00 91	All goods	16.00%	486.	9503 00 99	All goods	16.00%”;
(1)	(2)	(3)	(4)																			
“232A.	3920 10 13	All goods	9.5%”;																			
(1)	(2)	(3)	(4)																			
“485.	9503 00 91	All goods	16.00%																			
486.	9503 00 99	All goods	16.00%”;																			

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

[F. No. 354/10/2022-TRU]

(Vikram Vijay Wanere)
Under Secretary to the Government of India

Note:

1. The principal notification No.26/2000-Customs dated the 1st March, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.178(E), dated the 1st March, 2000, and was last amended by notification No.36/2019-Customs dated the 30th December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.964(E), dated the 30th December, 2019.
2. The principal notification No.25/2005-Customs dated the 1st March, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.123(E), dated the 1st March, 2005, and was last amended by notification No.15/2022-Customs dated the 1st February, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.89(E), dated the 1st February, 2022.
3. The principal notification No.73/2005-Customs dated the 22nd July, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.498(E), dated the 22nd July, 2005, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021.
4. The principal notification No.74/2005-Customs dated the 22nd July, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.499(E), dated the 22nd July, 2005, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021.
5. The principal notification No.75/2005-Customs dated the 22nd July, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.500(E), dated the 22nd July, 2005, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021.
6. The principal notification No.101/2007-Customs dated the 11th September, 2007 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.583(E), dated the 11th September, 2007, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021.
7. The principal notification No.10/2008-Customs dated the 15th January, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.33(E), dated the 15th January, 2008, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021.

8. The principal notification No.96/2008-Customs dated the 13th August, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.590(E), dated the 13th August, 2008, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021
9. The principal notification No.57/2009-Customs dated the 30th May, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.371(E), dated the 30th May, 2009, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021
10. The principal notification No.152/2009-Customs dated the 31st December, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.943(E), dated the 31st December, 2009, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021
11. The principal notification No.46/2011-Customs dated the 1st June, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.423(E), dated the 1st June, 2011, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021
12. The principal notification No.53/2011-Customs dated the 1st July, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.499(E), dated the 1st July, 2011, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021
13. The principal notification No.69/2011-Customs dated the 29th July, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.593(E), dated the 29th July, 2011, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021
14. The principal notification No.68/2012-Customs dated 31st December, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.953(E), dated the 31st December, 2012, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021

15. 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 2018, and was last amended by notification No.02/2022-Customs dated the 01st February, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R. 76 (E), dated the 01st February, 2022
16. The principal notification No.50/2018-Customs dated the 30th June 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.604(E), dated the 30th June 2018, and was last amended by notification No.60/2021-Customs dated the 30th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.917(E), dated the 30th December, 2021
17. The principal notification No.25/2021-Customs dated the 31st March, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.241(E), dated the 31st March, 2021, and was last amended by notification No.17/2022-Customs dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R.247(E), dated the 31st March, 2022.