

**EXTENSION OF EXEMPTIONS / CONCESSIONAL RATES FOR VARYING PERIODS - WITH EFFECT FROM 2 FEBRUARY 2025**

| #  | Sr. No. of Notification        | Chapter / Heading / Sub-heading / Tariff Item | Description  |
|----|--------------------------------|---|--|
| #  | 345B<br>[as substituted]       | 7102, 7104                                    | Seeds for use in manufacturing of rough lab-grown diamonds.  |
| #  | 405<br>[as substituted]        | 84 or any other Chapter                       | Parts of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators, viz:<br>(i) special bearings,<br>(ii) gear box,<br>(iii) yaw components, and<br>(iv) wind turbine controllers.<br>Parts for the manufacture or maintenance of blades for rotor of wind operated electricity generators.<br>Blasa wood, carbon fibre for the wind operated electricity generator blades. |
| #  | 406                            | 84 or any other Chapter                       | Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators.  |
| \$ | 81A                            | 1520 00 00                                    | Crude glycerine for use in the manufacture of epichlorohydrin.   |
| \$ | 104B                           | 2207 20 00                                    | Denatured ethyl alcohol for use in the manufacture of industrial chemicals.  |
| \$ | 104C                           | 2301 20                                       | Fish meal for use in the manufacture of aquatic feed.  |
| \$ | 168, 341 and 341A              | 28, 29, 32, 39, 54, 56, 70, 72 or 90          | Goods for the manufacture of telecommunication grade optical fibres or optical fibre cables.   |
| \$ | 460, 460A, 460B, 460C and 460D | Chapter 84                                    | Textile Machinery (with addition of two new machinery, viz. shuttleless rapier looms [below 650 meters per minute], and shuttleless airjet looms [above 1000 meters per minute].   |
| \$ | 460E                           | Chapter 84 or any Chapter                     | Parts and components (other than old and used) for use in manufacturing of textile machineries (falling under tariff headings 8444, 8445, 8446, 8447, 8448, 8449, 8451, and 8452).   |
| %  | 166                            | 28, 29, 30 or 38                              | Bulk drugs used in the manufacture of drugs or medicines in respect of the drugs, medicines, diagnostic kits specified in List 3 with modifications to the list as per the separate entry created.   |
| %  | 166A                           | 28, 29, 30 or 38                              | Bulk drugs used in the manufacture of:<br>(i) poliomyelitis vaccine (inactivated and live); and<br>(ii) monocomponent insulins.  |
| %  | 167                            | 28, 29, 30 or 38                              | Bulk drugs used in the manufacture of life-saving drugs or medicines specified in List 4 with modifications as per the specific entry created..  |
| %  | 167A and 607A                  | 30 or 9804                                    | Drugs, medicines or food for special medical purposes used for treatment of rare diseases.   |

|    | Sr. No. of Notification      | Chapter / Heading / Sub-heading / Tariff Item | Description  |
|----|------------------------------|---|--|
| %  | 532A                         | 39,40,58,70,72<br>73,83,84,85, 87, 90         | Vehicles, automobile parts/components, sub-systems and tyres specified in List 36, when imported by testing agencies specified in List 37, for the purpose of testing and/or certification.  |
| &  | 555A                         | 8908 00 00                                    | Vessels and ther floating structures for breaking up.  |
| &  | 559                          | Any Chapter                                   | Raw materials, components, consumables or parts, for use in the manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906. |
| #  | Extended up to 31 March 2026 |   |  |
| \$ | Extended up to 31 March 2027 |   |  |
| %  | Extended up to 31 March 2029 |   |  |
| &  | Extended up to 31 March 2035 |   |  |

#### EXEMPTION RATES - INSERTION, DELETION AND SUBSTITUTION

| Notification Ref# | Sr. No. of Notification | Chapter / Heading / sub-heading / Tariff Item | Description  | Type      | Proposed Rate    |
|-------------------|-------------------------|---|--|-----------|------------------|
| 50/2017           | 3AC                     | 0304 99 00                                    | Frozen fish paste (Surimi) for use in the manufacture of Surimi analogue products, for export.   |           | 5%*              |
| 50/2017           | 104DC                   | 2301 20                                       | Fish hydrolysate for use in the manufacture of aquatic feed.   | Insertion | 5%*              |
| 50/2017           | 166B                    | 28, 29, 30 or 38                              | Drugs, medicines, diagnostic kits or equipment specified in List 3.  | Insertion | 5%               |
| 50/2017           | 167B                    | 28, 29, 30 or 38                              | Lifesaving drugs / medicines including their salts and esters and diagnostic test kits specified in List 4.  | Insertion | Nil              |
| 50/2017           | 177A                    | 2809 20 10                                    | All goods originating in or exported from the United States of America (U.S.A.).   | Omitted   | 10%              |
| 50/2017           | 250A                    | 3824 99 00                                    | All goods.   | Omitted   | 7.5%             |
| 50/2017           | 257A                    | 39, 48 or any other Chapter                   | Additional 9 new groups of items, viz.:<br>(i) electric parts for fitting on electric lamps / table lamps / wall lamps / ceiling lamps / door lamps / window lamps / garden lamps / wire rolls / Christmas | Insertion | Nil <sup>1</sup> |

<sup>1</sup> For Sr. No. 257A in Column (6), Condition No. 108 substituted with newly inserted Condition 123.

| Notification Ref# | Sr. No. of Notification | Chapter / Heading / sub-heading / Tariff Item | Description  | Type         | Proposed Rate |
|-------------------|-------------------------|---|--|--------------|---------------|
|                   |                         |   | ornamentation;<br>(ii) chemical / lacquer required for improved finish of export products;<br>(iii) wood polish materials;<br>(iv) sea-shell, mother of pearl, cattle horn and bone materials;<br>(v) clock movement;<br>(vi) adhesive / glue;<br>(vii) natural essential oils / aromatic chemicals;<br>(viii) compact fluorescent lamps and bulbs of 120 volts; and<br>(ix) resins, |              |               |
| 50/2017           | 284A                    | 4104, 4105 and 4106                           | Wet blue leather (hides and skins).  | Insertion    | Nil           |
| 50/2017           | 345B                    | 7102, 7104                                    | Seeds for use in the manufacturing of rough lab-grown diamonds.  | Substitution | Nil           |
| 50/2017           | 364C                    | 7113  | Platinum findings.   | Substitution | 5%            |
| 50/2017           | 381A                    | 7802  | Lead waste and scrap.  | Insertion    | Nil           |
| 50/2017           | 381B                    | 7902  | Zinc waste and scrap.  | Insertion    | Nil           |
| 50/2017           | 390B                    | 8105 20 30                                    | Cobalt powders.  | Insertion    | Nil           |
| 50/2017           | 405                     | 84 or any other Chapter                       | Wind operated electricity generators up to 30 KW and wind operated battery chargers up to 30 KW.   | Omitted      | Nil           |
|                   |                         |   | Blades for rotor of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators.  | Omitted      | Nil           |
| 50/2017           | 460                     | Chapter 84                                    | Addition of two new machinery, viz.:<br>(i) shuttleless rapier looms [below 650 meters per minute]; and<br>(ii) shuttleless airjet looms [above 1000 meters per minute].   | Insertion    | Nil           |
| 50/2017           | 515AA                   | 8524  | Open cell (with or without touch) for use in the manufacture of Interactive Flat Panel Display (IFPD) Module.  | Insertion    | 5%*           |
| 50/2017           | 515B                    | 8529  | Inputs and parts of the open cells for use in the manufacture of   | Substitution | Nil           |

| Notification Ref# | Sr. No. of Notification | Chapter / Heading / sub-heading / Tariff Item | Description  | Type         | Proposed Rate |
|-------------------|-------------------------|---|--|--------------|---------------|
|                   |                         |   | television panels of LED/LCD TV.   |              |               |
| 50/2017           | 515C                    | 8528 59                                       | All goods other than IFPD.   | Insertion    | 10%*          |
| 50/2017           | 515D                    | 8529  | The following goods for use in the manufacture of IFDP Module:<br>(i) touch glass sheet; and<br>(ii) touch sensor PCB.   | Insertion    | 5%*           |
| 50/2017           | 518                     | 8549<br>(except 8549 99 00)                   | Battery scrap and battery waste, other than waste and scrap of lithium-ion battery falling under tariff items 8549 13 00, 8549 14 00 or 8549 19 00".   | Substitution | 5%            |
| 50/2017           | 518A                    | 8549 13 00,<br>8549 14 00,<br>8549 19 00      | Waste and scrap of lithium-ion battery.  | Insertion    | Nil           |
| 50/2017           | 524                     | 8702 and 8704                                 | Motor vehicles (excluding electrically operated vehicles), if imported, as a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with engine or gearbox or transmission mechanism in pre-assembled form but not mounted on a chassis or a body assembly.  | Substitution | 20%           |
| 50/2017           | 524                     | 8702 and 8704                                 | Motor vehicles (excluding electrically operated vehicles), if imported other than as a CKD kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with, (i) engine, gearbox and transmission mechanism not in a pre-assembled condition; (ii) engine or gearbox or transmission mechanism in pre-assembled form but not mounted on a chassis or a body assembly. | Substitution | 20%           |
| 50/2017           | 525                     | 8702 and 8704                                 | Electrically operated vehicles, if imported, incomplete or unfinished, as a knocked down kit containing  | Substitution | 20%           |

| Notification Ref# | Sr. No. of Notification | Chapter / Heading / sub-heading / Tariff Item | Description  | Type         | Proposed Rate |
|-------------------|-------------------------|---|--|--------------|---------------|
|                   |                         |   | 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 system, electric compressor, whether or not individually pre-assembled, with, any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis.   |              |               |
| 50/2017           | 525                     | 8702 and 8704                                 | Electrically operated vehicles, if imported in a form other than 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 system, electric compressor, whether or not individually pre-assembled, with (i) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis; (ii) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis. | Substitution | 20%           |
| 50/2017           | 526                     | 8703  | Motor cars and other motor vehicles 150 [(excluding electrically operated vehicles)] principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars, new, which have not been registered anywhere prior to importation. If  | Substitution | 70%           |

| Notification Ref# | Sr. No. of Notification | Chapter / Heading / sub-heading / Tariff Item | Description   | Type         | Proposed Rate                        |
|-------------------|-------------------------|---|---|--------------|--------------------------------------|
|                   |                         |   | imported, in any other form, with CIF value more than USD 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both.   |              |                                      |
| 50/2017           | 526A                    | 8703  | Electrically operated vehicles, if imported, in a form other than 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 system, electric compressor, whether or not individually pre-assembled, with (i) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis; (ii) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis, with a CIF value more than USD 40,000 | Substitution | 70%                                  |
| 50/2017           | 531                     | 8711  | Motor cycles with engine capacity not exceeding 1600 cc in CBU form.<br><br>Motor cycles with engine capacity not exceeding 1600 cc in SKD form.<br><br>Motor cycles with engine capacity not exceeding 1600 cc in CKD form.<br><br>Motor cycles with engine capacity of 1600 cc and above in CBU form.   | Substitution | 40%<br><br>20%<br><br>10%<br><br>30% |

| Notification Ref# | Sr. No. of Notification | Chapter / Heading / sub-heading / Tariff Item | Description   | Type                       | Proposed Rate |
|-------------------|-------------------------|---|---|----------------------------|---------------|
|                   |                         |   | Motor cycles with engine capacity of 1600 cc and above in SKD form.   |                            | 20%           |
|                   |                         |   | Motor cycles with engine capacity of 1600 cc and above in CKD form.   |                            | 10%           |
| 50/2017           | 539                     | 88 or any other Chapter                       | Ground installations for satellites including its spares and consumables.   | Insertion                  | Nil           |
| 50/2017           | 539A                    | 88 or any other Chapter                       | Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads. | Substitution               | Nil           |
| 50/2017           | 591                     | 9503 00 91                                    | Parts of electronic toys for manufacture of electronic toys.  | Substitution               | 20%           |
| 50/2017           | First Proviso           | -   | Provided that nothing contained in entries against serial numbers 177, 250A, 371A, 371B, 376A, 377A and 377AA of the said table shall apply to goods originating in the U.S.A..   | Omitted                    | -             |
| 50/2017           | List 3                  | -   | Item nos. 67, 101, 106 and the entries relating thereto.  | Omitted                    | -             |
| 50/2017           | List 3                  | -   | Six new entries of pharmaceutical items such as Brentuximab Vedotin, Ocrelizumab, etc.  | Insertion                  | -             |
| 50/2017           | List 4                  | -   | 36 new entries relating to life saving drugs or medicines such as Asciminib, Mepolizumab, Daratumumab, etc.   | Insertion                  | -             |
| 25/2002           | 69 and 69A              | Any Chapter                                   | Specified capital goods for use in manufacture of lithium-ion battery of: (i) electric vehicles and (ii) mobile phones.   | Substitution and Insertion | Nil           |
| 57/2017           | 5E                      | Any Chapter                                   | (i) Touch panel / cover glass assembly for use in the manufacture of cellular mobile phones.  | Omitted                    | 10%           |
|                   |                         |   | (ii) Inputs or parts for use in manufacture of items mentioned at (i) above.  |                            | Nil           |

| Notification Ref# | Sr. No. of Notification | Chapter / Heading / sub-heading / Tariff Item | Description   | Type         | Proposed Rate |
|-------------------|-------------------------|---|---|--------------|---------------|
|                   |                         |   | (ii) Inputs or sub-parts for use in manufacture of parts mentioned at (ii) above.   |              | Nil           |
| 57/2017           | 6A, 6B, 6C and 7        | Any Chapter                                   | Inputs or parts/sub-parts for use in the manufacture of the printed circuit board assembly, camera module and connectors of cellular mobile phones and inputs and raw materials for use in the manufacture of specified parts of cellular mobile phones (i.e. on wired headset, microphone and receiver, USB cable and fingerprint reader / scanner of cellular mobile phone. | Substitution | Nil           |
| 57/2017           | 6D                      | Any Chapter                                   | For goods used to manufacture mechanics of mobile phone.  | Substitution | 10%           |
| 57/2017           | 20(g)                   | 8517 62 90 and 8517 69 90                     | Ethernet switches carrier grade.  | Substitution | 20%           |

\* Subject to applicable conditions

# Changes to Notification No. 50/2017 effective from 02 February 2025

## CHANGES IN CONDITIONAL EXEMPTIONS NOTIFICATION - WITH EFFECT FROM 2 FEBRUARY 2025

| Exemption Notification  | Description  | Amendment Proposed  |
|---|--|---|
| 153/1994 - (CT) dated 13 July 1994 amended by 13/2025 - Customs dated 1 February 2025 | Articles of foreign origin classifiable under Chapter 86.  | The said notification exempts goods imported for repair purposes subject to the condition that the goods should be re-exported within six months. For certain goods (Chapter 88 and 89) the re-export period of six months was extended to one year. This extended period for re-export has been made applicable to goods covered under Chapter 86 ( <i>Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds</i> ). |
| 16/2017-Customs dated 20 April 2017 amended by 9/2025 - Customs dated 1 February 2025 | Exemption to goods falling under Chapter 30 of the first schedule of the Customs Tariff Act 1975, for supply under the Patient Assistance Programme run by specified pharmaceutical companies. | The list has been enhanced to extend the exemption to drugs / medicines imported for supply under specified Patient Assistance Programmes run by the pharmaceutical companies identified therein.   |



22/2022-Customs  
dated 30 April 2022  
amended by 8/2025  
- Customs dated 1  
February 2025

Exemption to certain goods to give  
effect to the first tranche of the  
India-U.A.E. CEPA.

Certain amendments have been proposed in the  
scope of the exemption granted to goods when  
imported into India from the U.A.E.).