

[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. 19/2023-Customs

New Delhi, the 31<sup>st</sup> March, 2023

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.25/2021-Customs, dated the 31<sup>st</sup> March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 241 (E), dated the 31<sup>st</sup> March, 2021, namely :-

In the said notification, -

I. For TABLE 1, the following Table shall be substituted, namely: -

**“TABLE 1**

| <b>S.No.</b> | <b>Tariff Item</b> | <b>Description</b>                                                                  | <b>Rate in % (unless otherwise specified)</b> |
|--------------|--------------------|-------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>(1)</b>   | <b>(2)</b>         | <b>(3)</b>                                                                          | <b>(4)</b>                                    |
| 1.           | 3023900            | All goods                                                                           | 12.00%                                        |
| 2.           | 3028990            | All goods                                                                           | 15.00%                                        |
| 3.           | 3034300            | All goods                                                                           | 17.10%                                        |
| 4.           | 3034400            | All goods                                                                           | 12.00%                                        |
| 5.           | 3034600            | All goods                                                                           | 12.00%                                        |
| 6.           | 3035700            | All goods                                                                           | 12.00%                                        |
| 7.           | 3038300            | All goods                                                                           | 12.00%                                        |
| 8.           | 3038990            | All goods                                                                           | 17.10%                                        |
| 9.           | 3049900            | All goods                                                                           | 21.00%                                        |
| 10.          | 3054900            | All goods                                                                           | 0.00%                                         |
| 11.          | 3056990            | All goods                                                                           | 17.10%                                        |
| 12.          | 6031100            | All goods                                                                           | 42.00%                                        |
| 13.          | 6031200            | All goods                                                                           | 42.00%                                        |
| 14.          | 6031300            | All goods                                                                           | 42.00%                                        |
| 15.          | 6031400            | All goods                                                                           | 42.00%                                        |
| 16.          | 6031500            | All goods                                                                           | 42.00%                                        |
| 17.          | 15041010           | All goods                                                                           | 21.00%                                        |
| 18.          | 15041091           | All goods                                                                           | 21.00%                                        |
| 19.          | 15041099           | All goods                                                                           | 21.00%                                        |
| 20.          | 15042010           | Fish Body Oil (Crude)                                                               | 21.00%                                        |
| 21.          | 15042020           | Fish Body Oil (Refined) having following quality parameters: (i) Free Fatty Acids < | 21.00%                                        |

|     |          |                                                                                                                                                                        |        |
|-----|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|     |          | 0.10% (as Oleic Acid); (ii)Moisture < 0.5%; (iii) Perozide value (PV) <10 milli equivalent/kg of oil; (iv) Eicosapentaenoic Acid EPA + Docosaphexaenoic Acid DHA 5-15% |        |
| 22. | 15042090 | All goods                                                                                                                                                              | 21.00% |
| 23. | 17031000 | All goods                                                                                                                                                              | 21.00% |
| 24. | 19019010 | All goods                                                                                                                                                              | 0.00%  |
| 25. | 19019090 | All goods                                                                                                                                                              | 0.00%  |
| 26. | 19021100 | All goods                                                                                                                                                              | 0.00%  |
| 27. | 19021900 | All goods                                                                                                                                                              | 21.00% |
| 28. | 19022010 | All goods                                                                                                                                                              | 0.00%  |
| 29. | 19022090 | All goods                                                                                                                                                              | 0.00%  |
| 30. | 19023010 | All goods                                                                                                                                                              | 0.00%  |
| 31. | 19023090 | All goods                                                                                                                                                              | 0.00%  |
| 32. | 19053100 | All goods                                                                                                                                                              | 31.50% |
| 33. | 19053211 | All goods                                                                                                                                                              | 31.50% |
| 34. | 19053219 | All goods                                                                                                                                                              | 31.50% |
| 35. | 19053290 | All goods                                                                                                                                                              | 31.50% |
| 36. | 19059010 | All goods                                                                                                                                                              | 17.10% |
| 37. | 19059020 | All goods                                                                                                                                                              | 17.10% |
| 38. | 19059030 | All goods                                                                                                                                                              | 17.10% |
| 39. | 19059040 | All goods                                                                                                                                                              | 17.10% |
| 40. | 19059090 | All goods                                                                                                                                                              | 17.10% |
| 41. | 20019000 | All goods                                                                                                                                                              | 0.00%  |
| 42. | 20071000 | All goods                                                                                                                                                              | 0.00%  |
| 43. | 20079910 | All goods                                                                                                                                                              | 12.00% |
| 44. | 20079920 | All goods                                                                                                                                                              | 12.00% |
| 45. | 20079930 | All goods                                                                                                                                                              | 12.00% |
| 46. | 20079940 | All goods                                                                                                                                                              | 12.00% |
| 47. | 20079990 | All goods                                                                                                                                                              | 12.00% |
| 48. | 20082000 | All goods                                                                                                                                                              | 12.00% |
| 49. | 20089911 | All goods                                                                                                                                                              | 19.30% |
| 50. | 20089912 | All goods                                                                                                                                                              | 19.30% |
| 51. | 20089913 | All goods                                                                                                                                                              | 19.30% |
| 52. | 20089914 | All goods                                                                                                                                                              | 19.30% |
| 53. | 20089919 | All goods                                                                                                                                                              | 19.30% |
| 54. | 20089991 | All goods                                                                                                                                                              | 19.30% |
| 55. | 20089992 | All goods                                                                                                                                                              | 19.30% |
| 56. | 20089993 | All goods                                                                                                                                                              | 19.30% |
| 57. | 20089994 | All goods                                                                                                                                                              | 19.30% |

|     |          |           |         |
|-----|----------|-----------|---------|
| 58. | 20089999 | All goods | 19.30%  |
| 59. | 21069011 | All goods | 120.00% |
| 60. | 21069019 | All goods | 120.00% |
| 61. | 21069040 | All goods | 120.00% |
| 62. | 21069050 | All goods | 120.00% |
| 63. | 21069060 | All goods | 120.00% |
| 64. | 21069070 | All goods | 120.00% |
| 65. | 21069080 | All goods | 120.00% |
| 66. | 21069091 | All goods | 120.00% |
| 67. | 21069092 | All goods | 120.00% |
| 68. | 21069099 | All goods | 120.00% |
| 69. | 22021010 | All goods | 12.00%  |
| 70. | 22021020 | All goods | 12.00%  |
| 71. | 22021090 | All goods | 12.00%  |
| 72. | 22072000 | All goods | 12.00%  |
| 73. | 22090010 | All goods | 0.00%   |
| 74. | 22090020 | All goods | 0.00%   |
| 75. | 22090090 | All goods | 0.00%   |
| 76. | 24049100 | All goods | 120.00% |
| 77. | 30049011 | All goods | 7.00%   |
| 78. | 30049012 | All goods | 7.00%   |
| 79. | 30049013 | All goods | 7.00%   |
| 80. | 30049014 | All goods | 7.00%   |
| 81. | 30049015 | All goods | 7.00%   |
| 82. | 30049021 | All goods | 7.00%   |
| 83. | 30049022 | All goods | 7.00%   |
| 84. | 30049023 | All goods | 7.00%   |
| 85. | 30049024 | All goods | 7.00%   |
| 86. | 30049025 | All goods | 7.00%   |
| 87. | 30049026 | All goods | 7.00%   |
| 88. | 30049027 | All goods | 7.00%   |
| 89. | 30049029 | All goods | 7.00%   |
| 90. | 30049031 | All goods | 7.00%   |
| 91. | 30049032 | All goods | 7.00%   |
| 92. | 30049033 | All goods | 7.00%   |
| 93. | 30049034 | All goods | 7.00%   |
| 94. | 30049035 | All goods | 7.00%   |
| 95. | 30049036 | All goods | 7.00%   |
| 96. | 30049039 | All goods | 7.00%   |
| 97. | 30049041 | All goods | 7.00%   |

|      |          |           |       |
|------|----------|-----------|-------|
| 98.  | 30049042 | All goods | 7.00% |
| 99.  | 30049043 | All goods | 7.00% |
| 100. | 30049044 | All goods | 7.00% |
| 101. | 30049045 | All goods | 7.00% |
| 102. | 30049046 | All goods | 7.00% |
| 103. | 30049047 | All goods | 7.00% |
| 104. | 30049048 | All goods | 7.00% |
| 105. | 30049049 | All goods | 7.00% |
| 106. | 30049051 | All goods | 7.00% |
| 107. | 30049052 | All goods | 7.00% |
| 108. | 30049053 | All goods | 7.00% |
| 109. | 30049054 | All goods | 7.00% |
| 110. | 30049055 | All goods | 7.00% |
| 111. | 30049056 | All goods | 7.00% |
| 112. | 30049057 | All goods | 7.00% |
| 113. | 30049058 | All goods | 7.00% |
| 114. | 30049059 | All goods | 7.00% |
| 115. | 30049061 | All goods | 7.00% |
| 116. | 30049062 | All goods | 7.00% |
| 117. | 30049063 | All goods | 7.00% |
| 118. | 30049064 | All goods | 7.00% |
| 119. | 30049065 | All goods | 7.00% |
| 120. | 30049066 | All goods | 7.00% |
| 121. | 30049067 | All goods | 7.00% |
| 122. | 30049069 | All goods | 7.00% |
| 123. | 30049071 | All goods | 7.00% |
| 124. | 30049072 | All goods | 7.00% |
| 125. | 30049073 | All goods | 7.00% |
| 126. | 30049074 | All goods | 7.00% |
| 127. | 30049075 | All goods | 7.00% |
| 128. | 30049076 | All goods | 7.00% |
| 129. | 30049077 | All goods | 7.00% |
| 130. | 30049079 | All goods | 7.00% |
| 131. | 30049081 | All goods | 7.00% |
| 132. | 30049082 | All goods | 7.00% |
| 133. | 30049083 | All goods | 7.00% |
| 134. | 30049084 | All goods | 7.00% |
| 135. | 30049085 | All goods | 7.00% |
| 136. | 30049086 | All goods | 7.00% |
| 137. | 30049087 | All goods | 7.00% |

|      |          |           |       |
|------|----------|-----------|-------|
| 138. | 30049088 | All goods | 7.00% |
| 139. | 30049089 | All goods | 7.00% |
| 140. | 30049091 | All goods | 7.00% |
| 141. | 30049092 | All goods | 7.00% |
| 142. | 30049093 | All goods | 7.00% |
| 143. | 30049094 | All goods | 7.00% |
| 144. | 30049095 | All goods | 7.00% |
| 145. | 30049096 | All goods | 7.00% |
| 146. | 30049099 | All goods | 7.00% |
| 147. | 30051010 | All goods | 0.00% |
| 148. | 30051090 | All goods | 0.00% |
| 149. | 30059010 | All goods | 0.00% |
| 150. | 30059020 | All goods | 0.00% |
| 151. | 30059030 | All goods | 0.00% |
| 152. | 30059040 | All goods | 0.00% |
| 153. | 30059050 | All goods | 0.00% |
| 154. | 30059060 | All goods | 0.00% |
| 155. | 30059070 | All goods | 0.00% |
| 156. | 30059090 | All goods | 0.00% |
| 157. | 30064000 | All goods | 0.00% |
| 158. | 32081010 | All goods | 0.00% |
| 159. | 32081020 | All goods | 0.00% |
| 160. | 32081030 | All goods | 0.00% |
| 161. | 32081090 | All goods | 0.00% |
| 162. | 32082010 | All goods | 4.00% |
| 163. | 32082020 | All goods | 0.00% |
| 164. | 32082030 | All goods | 4.00% |
| 165. | 32082090 | All goods | 4.00% |
| 166. | 32089011 | All goods | 4.00% |
| 167. | 32089019 | All goods | 4.00% |
| 168. | 32089021 | All goods | 0.00% |
| 169. | 32089022 | All goods | 4.00% |
| 170. | 32089029 | All goods | 4.00% |
| 171. | 32089030 | All goods | 4.00% |
| 172. | 32089041 | All goods | 4.00% |
| 173. | 32089049 | All goods | 4.00% |
| 174. | 32089050 | All goods | 0.00% |
| 175. | 32089090 | All goods | 4.00% |
| 176. | 32091010 | All goods | 4.00% |
| 177. | 32091090 | All goods | 0.00% |

|      |          |           |       |
|------|----------|-----------|-------|
| 178. | 32099010 | All goods | 0.00% |
| 179. | 32099020 | All goods | 0.00% |
| 180. | 32099090 | All goods | 0.00% |
| 181. | 34011110 | All goods | 0.00% |
| 182. | 34011120 | All goods | 0.00% |
| 183. | 34011190 | All goods | 0.00% |
| 184. | 34011911 | All goods | 7.00% |
| 185. | 34011919 | All goods | 7.00% |
| 186. | 34011920 | All goods | 7.00% |
| 187. | 34011930 | All goods | 7.00% |
| 188. | 34011941 | All goods | 7.00% |
| 189. | 34011942 | All goods | 7.00% |
| 190. | 34011990 | All goods | 7.00% |
| 191. | 34012000 | All goods | 7.00% |
| 192. | 34013011 | All goods | 0.00% |
| 193. | 34013012 | All goods | 0.00% |
| 194. | 34013019 | All goods | 0.00% |
| 195. | 34013090 | All goods | 0.00% |
| 196. | 34024900 | All goods | 0.00% |
| 197. | 34025000 | All goods | 0.00% |
| 198. | 34029011 | All goods | 7.00% |
| 199. | 34029012 | All goods | 7.00% |
| 200. | 34029019 | All goods | 7.00% |
| 201. | 34029020 | All goods | 0.00% |
| 202. | 34029030 | All goods | 7.00% |
| 203. | 34029041 | All goods | 0.00% |
| 204. | 34029042 | All goods | 0.00% |
| 205. | 34029049 | All goods | 7.00% |
| 206. | 34029051 | All goods | 0.00% |
| 207. | 34029052 | All goods | 7.00% |
| 208. | 34029059 | All goods | 7.00% |
| 209. | 34029091 | All goods | 7.00% |
| 210. | 34029092 | All goods | 0.00% |
| 211. | 34029099 | All goods | 7.00% |
| 212. | 39172110 | All goods | 0.00% |
| 213. | 39172190 | All goods | 0.00% |
| 214. | 39172200 | All goods | 0.00% |
| 215. | 39172310 | All goods | 0.00% |
| 216. | 39172390 | All goods | 0.00% |
| 217. | 39172910 | All goods | 0.00% |

|      |          |           |        |
|------|----------|-----------|--------|
| 218. | 39172920 | All goods | 0.00%  |
| 219. | 39172930 | All goods | 0.00%  |
| 220. | 39172940 | All goods | 0.00%  |
| 221. | 39172950 | All goods | 0.00%  |
| 222. | 39172990 | All goods | 0.00%  |
| 223. | 39173910 | All goods | 0.00%  |
| 224. | 39173920 | All goods | 0.00%  |
| 225. | 39173990 | All goods | 0.00%  |
| 226. | 39174000 | All goods | 7.00%  |
| 227. | 39191000 | All goods | 7.00%  |
| 228. | 39199010 | All goods | 7.00%  |
| 229. | 39199020 | All goods | 8.50%  |
| 230. | 39199090 | All goods | 12.00% |
| 231. | 39201011 | All goods | 8.50%  |
| 232. | 39201012 | All goods | 8.50%  |
| 233. | 39201019 | All goods | 8.50%  |
| 234. | 39201091 | All goods | 7.00%  |
| 235. | 39201092 | All goods | 7.00%  |
| 236. | 39201099 | All goods | 7.00%  |
| 237. | 39211100 | All goods | 7.00%  |
| 238. | 39211900 | All goods | 0.00%  |
| 239. | 39231010 | All goods | 9.00%  |
| 240. | 39231020 | All goods | 9.00%  |
| 241. | 39231030 | All goods | 9.00%  |
| 242. | 39231040 | All goods | 9.00%  |
| 243. | 39231090 | All goods | 9.00%  |
| 244. | 39232100 | All goods | 10.50% |
| 245. | 39232990 | All goods | 12.00% |
| 246. | 39233010 | All goods | 12.00% |
| 247. | 39233090 | All goods | 9.00%  |
| 248. | 39235010 | All goods | 9.00%  |
| 249. | 39235090 | All goods | 9.00%  |
| 250. | 39239010 | All goods | 9.00%  |
| 251. | 39239020 | All goods | 9.00%  |
| 252. | 39239090 | All goods | 9.00%  |
| 253. | 39269010 | All goods | 9.00%  |
| 254. | 39269021 | All goods | 9.00%  |
| 255. | 39269029 | All goods | 9.00%  |
| 256. | 39269031 | All goods | 9.00%  |
| 257. | 39269039 | All goods | 9.00%  |

|      |          |           |        |
|------|----------|-----------|--------|
| 258. | 39269041 | All goods | 9.00%  |
| 259. | 39269049 | All goods | 9.00%  |
| 260. | 39269051 | All goods | 9.00%  |
| 261. | 39269059 | All goods | 9.00%  |
| 262. | 39269061 | All goods | 9.00%  |
| 263. | 39269069 | All goods | 9.00%  |
| 264. | 39269071 | All goods | 9.00%  |
| 265. | 39269079 | All goods | 9.00%  |
| 266. | 39269080 | All goods | 9.00%  |
| 267. | 39269091 | All goods | 9.00%  |
| 268. | 39269099 | All goods | 9.00%  |
| 269. | 42021910 | All goods | 10.50% |
| 270. | 42021920 | All goods | 9.00%  |
| 271. | 42021930 | All goods | 9.00%  |
| 272. | 42021940 | All goods | 9.00%  |
| 273. | 42021950 | All goods | 9.00%  |
| 274. | 42021960 | All goods | 9.00%  |
| 275. | 42021990 | All goods | 9.00%  |
| 276. | 42022110 | All goods | 9.00%  |
| 277. | 42022120 | All goods | 9.00%  |
| 278. | 42022190 | All goods | 9.00%  |
| 279. | 42022910 | All goods | 9.00%  |
| 280. | 42022990 | All goods | 9.00%  |
| 281. | 42023110 | All goods | 9.00%  |
| 282. | 42023120 | All goods | 9.00%  |
| 283. | 42023190 | All goods | 9.00%  |
| 284. | 42029100 | All goods | 9.00%  |
| 285. | 42029200 | All goods | 9.00%  |
| 286. | 42029900 | All goods | 9.00%  |
| 287. | 42031010 | All goods | 7.00%  |
| 288. | 42031090 | All goods | 7.00%  |
| 289. | 42050011 | All goods | 8.50%  |
| 290. | 42050019 | All goods | 8.50%  |
| 291. | 42050020 | All goods | 8.50%  |
| 292. | 42050090 | All goods | 8.50%  |
| 293. | 44209010 | All goods | 7.00%  |
| 294. | 44209090 | All goods | 7.00%  |
| 295. | 48192010 | All goods | 5.70%  |
| 296. | 48192020 | All goods | 5.70%  |
| 297. | 48192090 | All goods | 5.70%  |

|      |          |                                  |        |
|------|----------|----------------------------------|--------|
| 298. | 48196000 | All goods                        | 5.70%  |
| 299. | 48219010 | All goods                        | 7.00%  |
| 300. | 48219090 | All goods                        | 7.00%  |
| 301. | 49019900 | All goods                        | 7.00%  |
| 302. | 49119910 | All goods                        | 0.00%  |
| 303. | 49119920 | All goods                        | 0.00%  |
| 304. | 49119990 | All goods                        | 0.00%  |
| 305. | 52051110 | All goods                        | 14.00% |
| 306. | 52054410 | All goods                        | 14.00% |
| 307. | 52081230 | All goods                        | 13.00% |
| 308. | 52081990 | All goods                        | 17.50% |
| 309. | 52082990 | All goods                        | 19.00% |
| 310. | 52083990 | All goods                        | 19.00% |
| 311. | 52084230 | All goods                        | 19.00% |
| 312. | 52084929 | All goods                        | 17.50% |
| 313. | 52085990 | All goods                        | 13.00% |
| 314. | 52102990 | All goods                        | 19.00% |
| 315. | 52111110 | All goods                        | 10.00% |
| 316. | 52111900 | All goods                        | 17.50% |
| 317. | 52112010 | All goods                        | 19.00% |
| 318. | 52113990 | All goods                        | 19.00% |
| 319. | 52114130 | All goods                        | 19.00% |
| 320. | 52114200 | All goods                        | 19.00% |
| 321. | 52114330 | All goods                        | 19.00% |
| 322. | 52114990 | All goods                        | 19.00% |
| 323. | 52115110 | All goods                        | 19.00% |
| 324. | 52115220 | All goods                        | 19.00% |
| 325. | 52115990 | All goods                        | 19.00% |
| 326. | 54083300 | All goods                        | 19.00% |
| 327. | 55161200 | All goods                        | 19.00% |
| 328. | 60024000 | All goods                        | 10.00% |
| 329. | 60029000 | All goods                        | 10.00% |
| 330. | 60032000 | All goods                        | 10.00% |
| 331. | 60041000 | All goods (of artificial fibres) | 14.30% |
| 332. | 60062200 | All goods                        | 14.30% |
| 333. | 60063200 | All goods                        | 14.30% |
| 334. | 63021010 | All goods                        | 17.50% |
| 335. | 63021090 | All goods                        | 17.50% |
| 336. | 63022110 | All goods                        | 13.00% |
| 337. | 63022190 | All goods                        | 19.00% |

|      |          |           |        |
|------|----------|-----------|--------|
| 338. | 63022200 | All goods | 13.00% |
| 339. | 63022900 | All goods | 17.50% |
| 340. | 63024010 | All goods | 17.50% |
| 341. | 63024020 | All goods | 17.50% |
| 342. | 63024030 | All goods | 17.50% |
| 343. | 63024040 | All goods | 17.50% |
| 344. | 63024090 | All goods | 17.50% |
| 345. | 63025110 | All goods | 17.50% |
| 346. | 63025190 | All goods | 17.50% |
| 347. | 63041100 | All goods | 17.50% |
| 348. | 63041910 | All goods | 17.50% |
| 349. | 63041920 | All goods | 10.00% |
| 350. | 63041930 | All goods | 19.00% |
| 351. | 63041940 | All goods | 17.50% |
| 352. | 63041990 | All goods | 19.00% |
| 353. | 63049110 | All goods | 0.00%  |
| 354. | 63049120 | All goods | 17.50% |
| 355. | 63049190 | All goods | 17.50% |
| 356. | 63049211 | All goods | 17.50% |
| 357. | 63049219 | All goods | 17.50% |
| 358. | 63049221 | All goods | 17.50% |
| 359. | 63049229 | All goods | 17.50% |
| 360. | 63049231 | All goods | 17.50% |
| 361. | 63049239 | All goods | 17.50% |
| 362. | 63049241 | All goods | 17.50% |
| 363. | 63049249 | All goods | 17.50% |
| 364. | 63049250 | All goods | 17.50% |
| 365. | 63049260 | All goods | 17.50% |
| 366. | 63049270 | All goods | 17.50% |
| 367. | 63049281 | All goods | 17.50% |
| 368. | 63049289 | All goods | 17.50% |
| 369. | 63049291 | All goods | 17.50% |
| 370. | 63049299 | All goods | 17.50% |
| 371. | 63049300 | All goods | 13.00% |
| 372. | 63049910 | All goods | 17.50% |
| 373. | 63049991 | All goods | 17.50% |
| 374. | 63049992 | All goods | 17.50% |
| 375. | 63049999 | All goods | 17.50% |
| 376. | 65050090 | All goods | 0.00%  |
| 377. | 70159010 | All goods | 7.00%  |

|      |          |           |        |
|------|----------|-----------|--------|
| 378. | 70159020 | All goods | 7.00%  |
| 379. | 70159090 | All goods | 7.00%  |
| 380. | 71023910 | All goods | 7.00%  |
| 381. | 71023990 | All goods | 7.00%  |
| 382. | 71049900 | All goods | 0.00%  |
| 383. | 71131950 | All goods | 15.50% |
| 384. | 71131960 | All goods | 15.50% |
| 385. | 71141110 | All goods | 15.50% |
| 386. | 71141120 | All goods | 15.50% |
| 387. | 71141920 | All goods | 15.50% |
| 388. | 71141930 | All goods | 15.50% |
| 389. | 71142020 | All goods | 15.50% |
| 390. | 71142030 | All goods | 15.50% |
| 391. | 71159010 | All goods | 7.00%  |
| 392. | 71159090 | All goods | 7.00%  |
| 393. | 71161000 | All goods | 7.00%  |
| 394. | 71162000 | All goods | 7.00%  |
| 395. | 71171910 | All goods | 15.50% |
| 396. | 71171920 | All goods | 15.50% |
| 397. | 71171990 | All goods | 15.50% |
| 398. | 71179010 | All goods | 15.50% |
| 399. | 71179090 | All goods | 15.50% |
| 400. | 73069011 | All goods | 6.00%  |
| 401. | 73069019 | All goods | 6.00%  |
| 402. | 73069090 | All goods | 6.00%  |
| 403. | 76101000 | All goods | 4.00%  |
| 404. | 85340000 | All goods | 0.00%  |
| 405. | 85365010 | All goods | 7.00%  |
| 406. | 85365020 | All goods | 7.00%  |
| 407. | 85365090 | All goods | 7.00%  |
| 408. | 85369010 | All goods | 7.00%  |
| 409. | 85369020 | All goods | 7.00%  |
| 410. | 85369030 | All goods | 7.00%  |
| 411. | 85369090 | All goods | 7.00%  |
| 412. | 88040010 | All goods | 0.00%  |
| 413. | 88040020 | All goods | 0.00%  |
| 414. | 90014010 | All goods | 0.00%  |
| 415. | 90014090 | All goods | 0.00%  |
| 416. | 90015000 | All goods | 0.00%  |
| 417. | 90031100 | All goods | 0.00%  |

|      |          |           |       |
|------|----------|-----------|-------|
| 418. | 90031900 | All goods | 0.00% |
| 419. | 90039000 | All goods | 0.00% |
| 420. | 90041000 | All goods | 0.00% |
| 421. | 90049010 | All goods | 0.00% |
| 422. | 90049020 | All goods | 0.00% |
| 423. | 90049090 | All goods | 0.00% |
| 424. | 90182000 | All goods | 0.00% |
| 425. | 90183100 | All goods | 0.00% |
| 426. | 90183210 | All goods | 0.00% |
| 427. | 90183220 | All goods | 0.00% |
| 428. | 90183230 | All goods | 0.00% |
| 429. | 90183290 | All goods | 0.00% |
| 430. | 90183910 | All goods | 0.00% |
| 431. | 90183920 | All goods | 0.00% |
| 432. | 90183930 | All goods | 0.00% |
| 433. | 90183990 | All goods | 0.00% |
| 434. | 90185010 | All goods | 0.00% |
| 435. | 90185020 | All goods | 0.00% |
| 436. | 90185030 | All goods | 0.00% |
| 437. | 90185090 | All goods | 0.00% |
| 438. | 90189011 | All goods | 5.30% |
| 439. | 90189012 | All goods | 5.30% |
| 440. | 90189019 | All goods | 5.30% |
| 441. | 90189021 | All goods | 5.30% |
| 442. | 90189022 | All goods | 5.30% |
| 443. | 90189023 | All goods | 5.30% |
| 444. | 90189024 | All goods | 5.30% |
| 445. | 90189025 | All goods | 5.30% |
| 446. | 90189029 | All goods | 5.30% |
| 447. | 90189031 | All goods | 5.30% |
| 448. | 90189032 | All goods | 5.30% |
| 449. | 90189041 | All goods | 5.30% |
| 450. | 90189042 | All goods | 5.30% |
| 451. | 90189043 | All goods | 5.30% |
| 452. | 90189044 | All goods | 5.30% |
| 453. | 90189091 | All goods | 5.30% |
| 454. | 90189092 | All goods | 5.30% |
| 455. | 90189093 | All goods | 5.30% |
| 456. | 90189094 | All goods | 5.30% |
| 457. | 90189095 | All goods | 5.30% |

|      |          |           |         |
|------|----------|-----------|---------|
| 458. | 90189096 | All goods | 5.30%   |
| 459. | 90189097 | All goods | 5.30%   |
| 460. | 90189098 | All goods | 5.30%   |
| 461. | 90189099 | All goods | 5.30%   |
| 462. | 90212900 | All goods | 3.00%   |
| 463. | 91031000 | All goods | 8.00%   |
| 464. | 91052900 | All goods | 14.30%  |
| 465. | 91081100 | All goods | 0.00%   |
| 466. | 91081900 | All goods | 0.00%   |
| 467. | 91089000 | All goods | 0.00%   |
| 468. | 91091010 | All goods | 5.70%   |
| 469. | 91091090 | All goods | 5.70%   |
| 470. | 91099000 | All goods | 5.70%   |
| 471. | 91118000 | All goods | 0.00%   |
| 472. | 91131000 | All goods | 0.00%   |
| 473. | 91132010 | All goods | 0.00%   |
| 474. | 91132090 | All goods | 0.00%   |
| 475. | 91139010 | All goods | 7.00%   |
| 476. | 91139090 | All goods | 7.00%   |
| 477. | 91149040 | All goods | 0.00%   |
| 478. | 91143010 | All goods | 7.00%   |
| 479. | 91143020 | All goods | 7.00%   |
| 480. | 91149030 | All goods | 0.00%   |
| 481. | 91149091 | All goods | 0.00%   |
| 482. | 91149092 | All goods | 0.00%   |
| 483. | 95030010 | All goods | 14.00%  |
| 484. | 95030020 | All goods | 14.00%  |
| 485. | 95030030 | All goods | 14.00%  |
| 486. | 95030090 | All goods | 14.00%  |
| 487. | 96033010 | All goods | 4.00%   |
| 488. | 96033020 | All goods | 4.00%   |
| 489. | 96033090 | All goods | 4.00%   |
| 490. | 96180000 | All goods | 4.00%”; |

II. For TABLE 2, the following Table shall be substituted, namely: -

**“TABLE 2**

| <b>S. No</b> | <b>HS 8 digit</b> | <b>Description</b> | <b>Extent of tariff concessions (percentage of the applied rate of duty)</b> |
|--------------|-------------------|--------------------|------------------------------------------------------------------------------|
| <b>(1)</b>   | <b>(2)</b>        | <b>(3)</b>         | <b>(4)</b>                                                                   |
| 1.           | 22087011          | All goods          | 30%                                                                          |
| 2.           | 22087012          | All goods          | 30%                                                                          |
| 3.           | 22087091          | All goods          | 30%                                                                          |
| 4.           | 22087092          | All goods          | 30%                                                                          |
| 5.           | 22089011          | All goods          | 30%                                                                          |
| 6.           | 22089012          | All goods          | 30%                                                                          |
| 7.           | 22089019          | All goods          | 30%                                                                          |
| 8.           | 22089091          | All goods          | 30%                                                                          |
| 9.           | 22089092          | All goods          | 30%                                                                          |
| 10.          | 22089099          | All goods          | 30%”;                                                                        |

III. In TABLE 4, against S.No. 7, in column (4), for the entry, the entry “40,000 tons” shall be substituted.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2023.

[F. No. CBIC-190354/49/2021-TRU]

(Nitish Karnatak)  
Under Secretary to the Government of India

Note: The principal notification No. 25/2021-Customs, dated the 31<sup>st</sup> March, 2021 was published in the Gazette of India, *vide* number G.S.R. 241(E), dated the 31<sup>st</sup> March, 2021 and was last amended by notification No. 51/2022-Customs, dated the 28<sup>th</sup> September, 2022, published in the Gazette of India, *vide* number G.S.R 736(E), dated the 28<sup>th</sup> September, 2022.