



BMC Advisors

Corporate Laws and Intellectual Property Rights Consultants



What's Inside

- MCA Update
- Income Tax Update
- Excise Update
- DGFT Update
- SEBI Update
- IPR Update
- Custom Update
- RBI Update
- Service Tax
- GST Update

WEEKLY UPDATES

JANUARY 29TH, 2018- FEBRUARY 4TH, 2018

INDEX

SEBI UPDATE	
Online Registration Mechanism and Filing System for Depositories	5
Online Registration Mechanism and Filing System for Stock Exchanges	6
Review of additional expenses of up to 0.30% towards inflows from beyond top 15 cities (B15)	7
Charging of additional expenses of upto 0.20% in terms of Regulation 52 (6A) (c) of SEBI (Mutual Funds) Regulations, 1996	8
RBI UPDATE	
Small Saving Schemes – Payment of Agency Commission	9
EXCISE UPDATE	
Seeks to rescind notification No. 10/2015-Central Excise dated 01.03.2015	10
Seeks to rescind notification No. 11/2015-Central Excise dated 01.03.2015	11
Seeks to rescind notification No. 38/2004-Central Excise dated 04.08.2004	12
Seeks to rescind notification No. 62/2008-Central Excise dated 24.12.2008	13
Seeks to rescind notification No. 21/2009-Central Excise dated 07.07.2009	14
Seeks to rescind notification No. 29/2002-Central Excise dated 13.05.2002	15
Seeks to exempt Additional Duty of Excise (Road Cess), levied under section 111 of the Finance (No.2) Act, 1998	16
Seeks to exempt Additional Duty of Excise (Road Cess), levied under section 133 of the Finance Act, 1999	17
Seeks to amend the notification No. 11/2017 dated 30.06.2017 so as to reduce the rate of Basic Excise Duty (BED) on petrol diesel by Rs. 2/- per litre	18
Seeks to exempt duties of excise on the goods falling within the Fourth Schedule to the Central Excise Act, 1944, in excess of amount calculated at the rate of 50%	19
Seeks to exempt the 5% ethanol blended petrol from the additional duty of excise (road and infrastructure cess) levied under clause 110 of the Finance Bill 2018	20
Seeks to exempt the 10% ethanol blended petrol from the additional duty of excise (road and infrastructure cess) levied under clause 110 of the Finance Bill 2018	21
Seeks to exempt high speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetables oils, commonly known as bio-diesels, up to 20% by volume, that is, a blend, consisting 80% or more of high speed diesel oil from the additional duty of excise (road and infrastructure cess) levied under clause 110 of the Finance Bill 2018	22
Seeks to amend notification No. 7/2018-Central Excise dated 02nd February, 2018	23
Seeks to amend notification No. 8/2018-Central Excise dated 02nd February, 2018	24
Seeks to amend notification No. 11/2017-Central Excise dated 30th June, 2017	25
CUSTOM UPDATE	
Tariff Notification in respect of Fixation of Tariff Value of Edible Oils, Brass Scrap, Poppy Seeds, Areca Nut, Gold and Silver- Reg	26-27
Exchange Rates Notification No.11/2018-Custom(NT) dated 1.2.2018	28-29
Seeks to further amend notification No. 50/2017- Customs dated the 30th June so as to prescribe effective rate of basic customs duty (BCD) consequent to the changes proposed in the Union Budget 2018-19	30-34
Seeks to exempt levy of the whole of the Education Cess on all goods in the First schedule to the Customs Tariff Act, 1975	35
Seeks to exempt levy of the whole of the Secondary and Higher Education Cess on all goods in the First schedule to the Customs Tariff Act, 1975	36
Seeks to rescind notification No. 69/2004-Customs dated 09.07.2004 exempting specified goods from the levy of Education Cess	37
Seeks to rescind notification No. 28/2007-Customs dated 01.03.2007 exempting specified goods from the levy of Secondary and Higher Education Cess	38
Seeks to exempt specified goods from the whole of levy of Social Welfare Surcharge	39-42

Seeks to exempt specified goods from the of levy of Social Welfare Surcharge in excess of 3%	43
Seeks to exempt Integrated tax and Goods and Services Tax compensation cess on imported goods from the whole of levy of Social Welfare Surcharge	44
Seeks to amend notification No. 82/2017-Customs dated the 27th October 2017 to increase the effective rate of BCD on silk fabrics from 10% to 20%	45
Seeks to rescind notification No. 6/2015-Customs dated 01.03.2015	46
Seeks to rescind notification No. 7/2015-Customs dated 01.03.2015	47
Seeks to rescind notification No. 57/98-Customs dated 01.08.1998	48
Seeks to rescind notification No. 59/99-Customs dated 11.05.1999	49
Seeks to exempt Additional Duty of Customs (Road Cess) levied under section 103 of the Finance (No.2) Act, 1998	50
Seeks to exempt Additional Duty of Customs (Road Cess) levied under section 116 of the Finance Act, 1999	51
Seeks to exempt Additional Duty of Customs (CVD), in lieu of Additional Duty of Excise (Road and Infrastructure Cess) levied under clause 110 of the Finance Bill, 2018	52
Seeks to further amend notification No. 57/2017- Customs dated the 30th June, 2017 so as to prescribe effective rates of BCD on specified parts of cellular mobile phones and other electronic goods	53-55
Seeks to further amend notification No. 27/2011- Customs dated the 1st March, 2011 so as to prescribe 'Nil' rate of export duty on Electrodes of a kind used for furnaces	56
GST UPDATE	
Seeks to postpone the coming into force of the e-way bill rules	57
DGFT UPDATE	
Notification of `Indian Trade Classification (Harmonised System) of Export Items, 2018 [Schedule 2, Export Policy of ITC (HS), 2018]	58
Export Policy of Onions - Removal of Minimum Export Price (MEP)	59

CIRCULAR

SEBI/HO/MRD/DSA/CIR/P/2018/13

January 29, 2018

To,

All Recognised Depositories

Dear Sir / Madam,

Subject: Online Registration Mechanism and Filing System for Depositories

1. In order to ease the process of application for recognition / renewal, reporting and other filings in terms of Securities and Exchange Board of India (Depositories and Participants) Regulations, 1996 and other circulars issued from time to time, SEBI has introduced a digital platform for online filings related to Depositories.
2. All applicants desirous of seeking registration as a Depository in terms of Regulation 3 of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 1996, shall now submit their applications online, through SEBI Intermediary Portal at <https://siportal.sebi.gov.in>.
3. The applicants would be required to upload scanned copy of relevant documents such as any declaration or undertaking or notarised copy of documents as may be prescribed in Securities and Exchange Board of India (Depositories and Participants) Regulations 1996, and keep hard copy of the same to be furnished to SEBI whenever required.
4. Further, all other filings including Annual Financial Statements and Returns, Monthly Development Report, Rules, Bye-laws, etc., shall also be submitted online.
5. The aforesaid online registration and filing system for Depositories is operational. Recognised Depositories are advised to note the same for immediate compliance.
6. Link for SEBI Intermediary Portal is also available on SEBI website www.sebi.gov.in. In case of any queries and clarifications, users may refer to the manual provided in the portal or contact the SEBI Portal helpline on 022-26449364 or may write at portalhelp@sebi.gov.in.
7. This circular is being issued in exercise of the powers conferred by Section 11 (1) of Securities and Exchange Board of India Act, 1992 read with Regulation 72 and 73 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 1996 to protect the interest of investors in securities and to promote the development of, and to regulate, the securities market.

Yours faithfully,

Bithin Mahanta
Deputy General Manager
Tel: +91 22 26449634
E-mail: bithinm@sebi.gov.in

CIRCULAR

SEBI/HO/MRD/DSA/CIR/P/2018/14

January 29, 2018

To,

All Recognised Stock Exchanges

Dear Sir / Madam,

Subject: Online Registration Mechanism and Filing System for Stock Exchanges

1. In order to ease the process of application for recognition / renewal, reporting and other filings in terms of the Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2012 and other circulars issued from time to time, SEBI has introduced a digital platform for online filings related to Stock Exchanges.
2. All applicants desirous of seeking registration / renewal as a Stock Exchange in terms of Regulation 4 and 12 of the Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2012, shall now submit their applications online, through SEBI Intermediary Portal at <https://siportal.sebi.gov.in>.
3. The applicants would be required to upload scanned copy of relevant documents such as any declarations, undertakings, etc. as may be specified in Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2012, and keep hard copy of the same to be furnished to SEBI whenever required.
4. Further, all other filings including Annual Financial Statements and Returns, Monthly Development Report, Rules, Bye-laws, etc., shall also be submitted online.
5. The aforesaid online registration and filing system for Stock Exchanges is operational. Recognised Stock Exchanges are advised to note the same for immediate compliance.
6. Link for SEBI Intermediary Portal is also available on SEBI website www.sebi.gov.in. In case of any queries and clarifications, users may refer to the manual provided in the portal or contact the SEBI Portal helpline on 022-26449364 or may write at portalhelp@sebi.gov.in.
7. This circular is being issued in exercise of powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act, 1992 read with Regulation 50 and 51 of Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2012 to protect the interests of investors in securities and to promote the development of, and to regulate the securities market.

Yours faithfully,

Bithin Mahanta
Deputy General Manager
Tel: +91 22 26449634
E-mail: bithinm@sebi.gov.in

CIRCULAR

SEBI/HO/IMD/DF2/CIR/P/2018/16

February 02, 2018

**All Mutual Funds/Asset Management Companies (AMCs)/
Trustee Companies/Boards of Trustees of Mutual Funds**

Sir/ Madam,

Subject: Review of additional expenses of upto 0.30% towards inflows from beyond top 15 cities (B15)

1. Presently, in terms of para A(1) of SEBI circular CIR/IMD/DF/21/2012 dated September 13, 2012, additional TER can be charged up to 30 basis points on daily net assets of the scheme as per regulation 52 of SEBI (Mutual Funds) Regulations, 1996, if the new inflows from beyond top 15 cities are at least (a) 30% of gross new inflows in the scheme or (b) 15% of the average assets under management (year to date) of the scheme, whichever is higher.
2. The additional TER for inflows from beyond top 15 cities (B15 cities) was allowed with an objective to increase penetration of mutual funds in B15 cities. Since more than five years have elapsed and on review, it is now decided that the additional TER of upto 30 basis points would be allowed for inflows from beyond top 30 cities instead of beyond top 15 cities.
3. Accordingly, (i) para A of SEBI circular CIR/IMD/DF/21/2012 dated September 13, 2012; (ii) para A(1)(b) and Annexure A1 mentioned at para A(2) of SEBI Circular CIR/IMD/DF/05/2014 dated March 24, 2014, are modified, whereby at all relevant places, the terms "15 cities", "T15" and "B15" would be substituted with "30 cities", "T30" and "B30" respectively, while keeping the other provisions of the circulars unchanged.
4. This circular shall be applicable with effect from April 1, 2018.
5. This circular is issued in exercise of the powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act 1992, read with the provision of Regulation 77 of SEBI (Mutual Funds) Regulation, 1996, to protect the interest of investors in securities and to promote the development of, and to regulate the securities market.

Yours faithfully,

Harini Balaji
General Manager
Tel no.: 022-26449372
Email: harinib@sebi.gov.in

CIRCULAR

SEBI/HO/IMD/DF2/CIR/P/2018/15

February 02, 2018

**All Mutual Funds/Asset Management Companies (AMCs)/
Trustee Companies/Boards of Trustees of Mutual Funds**

Sir/Madam,

Sub: Charging of additional expenses of upto 0.20% in terms of Regulation 52 (6A) (c) of SEBI (Mutual Funds) Regulations, 1996.

Regulation 52 (6A) (c) of SEBI (Mutual Funds) Regulations, 1996, allows an AMC to charge additional expenses, incurred towards different heads mentioned under Regulation 52 (2) and Regulation 52 (4), not exceeding 0.20 per cent of daily net assets of the scheme.

In this respect, it is clarified that Mutual Fund schemes including close ended schemes, wherein exit load is not levied / not applicable, the AMCs shall not be eligible to charge the above mentioned additional expenses for such schemes.

Further, existing Mutual Fund schemes including close ended schemes, wherein exit load is not levied / not applicable, shall discontinue, with immediate effect, the levy of above mentioned additional expenses, if any.

This circular is issued in exercise of powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act, 1992, read with the provisions of Regulation 77 of SEBI (Mutual Funds) Regulations, 1996, to protect the interest of investors in securities and to promote the development of, and to regulate the securities market.

Yours faithfully,

Harini Balaji

General Manager

Tel no.: 022-26449372

Email: harinib@sebi.gov.in

RBI UPDATES

RBI/2017-18/127

DGBA.GBD.No.1972/15.02.005/2017-18

February 01, 2018

All Agency Banks handling Small Saving Schemes

Dear Sir / Madam

Small Saving Schemes - Payment of Agency Commission

Please refer to Government of India Notification F. No. 7/10/2014-NS dated October 10, 2017, wherein, all Public Sector Banks, ICICI Bank Ltd., Axis Bank Ltd., and HDFC Bank Ltd., were authorised to receive subscriptions under National Saving Time Deposit Scheme, 1981, National Saving (Monthly Income Account) Scheme, 1987, National Saving Recurring Deposit Scheme, 1981 and National Saving Certificates (VIII Issue) Scheme, 1989 in addition to the existing small saving schemes.

2. In view of the above, it has been decided to pay agency commission to authorised banks for handling the work relating to the above four small saving schemes also as per the extant rates advised by our Master Circular RBI/2017-18/2 DGBA.GBD.No.2/31.12.010/2017-18 dated July 1, 2017. Agency banks are advised to expedite the implementation of the above schemes.

3. All the transactions i.e. receipt, payment, penalty, interest, etc. may be directly reported to the Central Account Section, Reserve Bank of India, Nagpur on a daily basis like the transactions of Public Provident Fund, 1968, in order to have uniformity in reporting, reconciliation and accounting.

4. The Agency banks are required to observe the rules and regulations of the respective scheme. Non-observance of rules and regulations would attract penal action. Pecuniary liabilities, if any, arising from such non-observance shall be borne entirely by the bank.

5. You are, therefore, requested to approach Central Account Section, Reserve Bank of India, Nagpur for necessary arrangements to report transactions under the above schemes with immediate effect.

Yours faithfully,

(Partha Choudhuri)
General Manager

EXCISE UPDATES

[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. 01/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E).- In exercise of the powers conferred by section 111 of the Finance (No. 2) Act, 1998 (21 of 1998) read with sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 10/2015 -Central Excise, dated the 1st March, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 140(E), dated the 1st March, 2015, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 02/2018-Central Excise**

New Delhi, the 2nd February, 2018

G.S.R. (E).- In exercise of the powers conferred by section 133 of the Finance Act, 1999 (27 of 1999) read with sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 11/2015 -Central Excise, dated the 1st March, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 141(E), dated the 1st March, 2015, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 03/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 111 of the Finance (No. 2) Act, 1998 (21 of 1998), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 38/2004 -Central Excise, dated the 4th August, 2004 , published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 500(E), dated the 4th August, 2004, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 04/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 111 of the Finance (No. 2) Act, 1998 (21 of 1998), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 62/2008 -Central Excise, dated the 24th December, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 885(E), dated the 24th December, 2008, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 05/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 133 of the Finance Act, 1999 (27 of 1999), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 21/2009 -Central Excise, dated the 7th July, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 479(E), dated the 7th July, 2009, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 06/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section (3) of section 111 of the Finance Act, 1998 (21 of 1998), sub-section (3) of section 133 of the Finance Act, 1999 (27 of 1999) and sub-section (3) of section 147 of the Finance Act, 2002 (20 of 2002), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 29/2002 -Central Excise, dated the 13th May, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 362(E), dated the 13th May, 2002, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 07/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 111 of the Finance (No. 2) Act, 1998 (21 of 1998), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby exempts the additional duty of excise on the goods specified in the Second Schedule to the said Finance Act.

[F.No.334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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.8/2018- Customs

New Delhi, the 2nd February, 2018

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) read with section 139 of the Finance Act, 2007 (22 of 2007), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India, from whole of Secondary and Higher Education Cess leviable thereon under section 139 of the said Finance Act.

[F.No.334/04/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 09/2018-Central Excise**

New Delhi, the 2nd February, 2018

G.S.R. (E). – In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), 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 in the Ministry of Finance (Department of Revenue), No. 11/2017-Central Excise, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 793(E), dated the 30th June, 2017, namely:-

In the said notification, in the Table,

(i) against Sl. No. 2, -

- (a) in column (4), for the entry against item (i) of column (3), the entry “Rs. 4.48 per litre” shall be substituted;
- (b) in column (4), for the entry against item (ii) of column (3), the entry “Rs. 5.66 per litre” shall be substituted;

(ii) against Sl. No. 3, -

- (a) in column (4), for the entry against item (i) of column (3), the entry “Rs. 6.33 per litre” shall be substituted;
- (b) in column (4), for the entry against item (ii) of column (3), the entry “Rs. 8.69 per litre” shall be substituted;

(iii) against Sl. No. 4, in column (3), in Explanation, in clause (a), for the words, brackets and figures “the additional duty of excise leviable under the Finance (No. 2) Act, 1998 (21 of 1998)”, the words, brackets and figures “the additional duty of excise (Road and Infrastructure Cess) leviable under clause 110 of the Finance Bill, 2018 (4 of 2018)” shall be substituted;

(iv) against Sl. No. 5, in column (3), in Explanation, in clause (a), for the words, brackets and figures “the additional duty of excise as leviable under the Finance (No. 2) Act, 1998 (21 of 1998)”, the words, brackets and figures “the additional duty of excise (Road and Infrastructure Cess) leviable under clause 110 of the Finance Bill, 2018 (4 of 2018)” shall be substituted; and

(v) against Sl. No. 6, in column (3), in Explanation, in clause (a), for the words, brackets and figures “the additional duty of excise leviable under section 133 of the Finance Act, 1999 (27 of 1999)”, the words, brackets and figures “the additional duty of excise (Road and Infrastructure Cess) leviable under clause 110 of the Finance Bill, 2018 (4 of 2018)” shall be substituted.

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note. - The principal notification No. 11/2017-Central Excise, 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. 793(E), dated the 30th June, 2017 and last amended by notification No.22/2017-Central Excise dated 03rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1217(E), dated the 03rd October, 2017

[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. 10/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E)- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with clause 110 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law and sub-section (3) of section 147 of the Finance Act, 2002, (20 of 2002), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling within the Fourth Schedule to the said Central Excise Act, and cleared from

- (a) Numaligarh Refinery; or
- (b) Bongaigaon Refineries and Petrochemicals Limited; or
- (c) Indian Oil Corporation, Guwahati; or
- (d) Assam Oil Division, Indian Oil Corporation, Digboi,

from so much of each of the duties of excise specified in column (2) of the Table below, leviable under the Acts specified in column (3) of the said Table, as is in excess of the amount calculated at the rate of fifty per cent. of each of the duties specified in column (2) of the said Table, namely: -

Table

S.No. (1)	Duty (2)	Act (3)
1.	Duty of excise	Fourth Schedule to the Central Excise Act, 1944 (1 of 1944).
2.	Additional Duty of Excise (Road and Infrastructure Cess)	Clause 110 of the Finance Bill, 2018 (4 of 2018).
3.	Special Additional Excise Duty	Sub-section (1) of section 147 of the Finance Act, 2002 (20 of 2002) read with the Eighth Schedule to the said Finance Act and notification No. 28/2002-Central Excise, dated the 13 th May, 2002.

Explanation. - For the removal of doubts, it is hereby declared that the exemption under this notification shall also be available on the aforesaid goods if such goods are removed under bond, without payment of the duties of excise specified in column (2) of the aforesaid Table, from any of the refineries specified in clauses (a) to (d) above, to a warehouse and subsequently removed from the said warehouse on payment of fifty per cent. of such duties.

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 11/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E)- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with clause 110 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts 5% ethanol blended petrol that is a blend, -

(a) consisting, by volume, of 95% motor spirit (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 5% ethanol on which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid; and

(b) conforming to Bureau of Indian Standards specification 2796, from the whole of the additional duty of excise (Road and Infrastructure Cess) leviable thereon under the aforesaid clause of the Finance Bill, 2018.

Explanation. - For the purposes of this notification, -

(a) "appropriate duties of excise" shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under clause 110 of the Finance Bill, 2018 (4 of 2018) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force; and

(b) "appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 12/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R.(E)- In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with clause 110 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts 10% ethanol blended petrol that is a blend, -

(a) consisting, by volume, of 90% motor spirit (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 10% ethanol on which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, have been paid and;

(b) conforming to Bureau of Indian Standards specification 2796, from the whole of the additional duty of excise (Road and Infrastructure Cess) leviable thereon under the aforesaid clause of the Finance Bill, 2018.

Explanation. - For the purposes of this notification, -

(a) "appropriate duties of excise" shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under clause 110 of the Finance Bill, 2018 (4 of 2018) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force; and

(b) "appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 13/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R.(E) - In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with clause 110 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts high speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio-diesels, up to 20% by volume, that is, a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and, up to 20% bio-diesel on which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid, from the whole of the additional duty of excise (Road and Infrastructure Cess) leviable thereon under the aforesaid clause of the Finance Bill, 2018.

Explanation. - For the purposes of this notification, -

(a) "appropriate duties of excise" shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under clause 110 of the Finance Bill, 2018 (4 of 2018) and the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002), read with any relevant exemption notification for the time being in force; and

(b) "appropriate central tax, State tax, Union territory tax and integrated tax" shall mean the central tax, State tax, Union territory tax and integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the State Goods and Services Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).

[F. No. 334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

[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. 14/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E). - In exercise of the power conferred by sub-section (2A) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 111 of the Finance (No.2), Act, 1998 (21 of 1998), the Central Government considers it necessary for the purpose of clarifying the applicability of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 7/2018-Central Excise, dated the 2nd February, 2018, published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 133 (E), dated the 2nd February, 2018, and therefore, hereby makes the following amendments in the said notification, namely:-

In the said notification, the following *Explanation* shall be inserted, namely: -

“Explanation. - Nothing contained in this notification shall apply to the goods manufactured on or before the 1st February, 2018 and cleared on or after the 2nd February, 2018.”

[F. No. 334/04/2018-TRU]

[Gunjan Kumar Verma]
Under Secretary to Government of India

Note. - The principal notification No. 07/2018-Central Excise, dated the 02nd February, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R. 133(E), dated the 02nd February, 2018.

[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. 15/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R. (E). - In exercise of the power conferred by sub-section (2A) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with section 133 of the Finance Act, 1999 (27 of 1999), the Central Government considers it necessary for the purpose of clarifying the applicability of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 8/2018-Central Excise, dated the 2nd February, 2018, published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 134 (E), dated the 2nd February, 2018, and therefore, hereby makes the following amendments in the said notification, namely:-

In the said notification, the following *Explanation* shall be inserted, namely: -

“Explanation. - Nothing contained in this notification shall apply to the goods manufactured on or before the 1st February, 2018 and cleared on or after the 2nd February, 2018.”.

[F. No. 334/04/2018-TRU]

[Gunjan Kumar Verma]
Under Secretary to Government of India

Note. - The principal notification No. 08/2018-Central Excise, dated the 02nd February, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R. 134(E), dated the 02nd February, 2018.

[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. 16/2018-Central Excise

New Delhi, the 2nd February, 2018

G.S.R.(E).- In exercise of the power conferred by sub-section (2A) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government considers it necessary for the purpose of clarifying the applicability of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 11/2017-Central Excise, dated the 30th June, 2017, published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 793(E), dated the 30th June, 2017, and therefore, hereby makes the following further amendments in the said notification, namely:-

In the said notification, after the table, the following *Explanation* shall be inserted, namely: -

“Explanation. - The amendments made, in Sl Nos. 2, 3, 4, 5 and 6, vide notification No. 9/2018-Central Excise, dated the 2nd February, 2018, published in Gazette of India, Extraordinary, Part II, and Section 3, Sub-section (i), vide number G.S.R. 135 (E), dated the 2nd February, 2018, shall not apply to the goods manufactured on or before the 1st February, 2018 and cleared on or after the 2nd February, 2018.”

[F. No. 334/04/2018-TRU]

[Gunjan Kumar Verma]
Under Secretary to Government of India

Note. - The principal notification No. 11/2017-Central Excise, 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. 793(E), dated the 30th June, 2017 and last amended by notification No.09/2018-Central Excise dated 02nd February, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide, number G.S.R. 135(E), dated the 02nd February, 2018.

CUSTOM UPDATES

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION-3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Excise and Customs)

Notification No. 10/2018-CUSTOMS (N.T.)

New Delhi, 31st January, 2018
11 Magha, 1939 (SAKA)

S.O. ... (E).- In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise & Customs, being satisfied that it is necessary and expedient so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted namely:-

“TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	675
2	1511 90 10	RBD Palm Oil	688
3	1511 90 90	Others - Palm Oil	682
4	1511 10 00	Crude Palmolein	692
5	1511 90 20	RBD Palmolein	695
6	1511 90 90	Others - Palmolein	694
7	1507 10 00	Crude Soya bean Oil	822
8	7404 00 22	Brass Scrap (all grades)	3812
9	1207 91 00	Poppy seeds	2576

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 and 358 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	433 per 10 grams
2	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 and	557 per kilogram

		359 of the Notification No. 50/2017- Customs dated 30.06.2017 is availed	
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TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	3948''

[F. No. 467/01/2018 -Cus-V]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Govt. of India

Note: - The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide Notification No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, vide number S. O. 748 (E), dated the 3rd August, 2001 and was last amended vide Notification No. 05/2018-Customs (N.T.), dated the 15th January, 2018, e-published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 233(E), dated 15th January, 2018.

GOVERNMENT OF INDIA
 MINISTRY OF FINANCE
 (DEPARTMENT OF REVENUE)
 (CENTRAL BOARD OF EXCISE AND CUSTOMS)

Notification No. 11/2018 - Customs (N.T.)

New Delhi, dated the 1st February, 2018
 12 Magha 1939 (SAKA)

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Central Board of Excise and Customs No.6/2018-CUSTOMS (N.T.), dated 18th January, 2018 except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or *vice versa*, shall, with effect from 2nd February, 2018, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl.No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(a)	(b)
(1)	(2)	(3)	
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	52.25	50.30
2.	Bahrain Dinar	174.65	163.45
3.	Canadian Dollar	52.55	50.90
4.	Chinese Yuan	10.30	9.95
5.	Danish Kroner	10.85	10.40
6.	EURO	80.50	77.80
7.	Hong Kong Dollar	8.25	8.05
8.	Kuwait Dinar	220.00	205.55
9.	New Zealand Dollar	47.75	46.05
10.	Norwegian Kroner	8.40	8.10
11.	Pound Sterling	91.95	88.95
12.	Qatari Riyal	18.00	17.00
13.	Saudi Arabian Riyal	17.55	16.45
14.	Singapore Dollar	49.35	47.80
15.	South African Rand	5.55	5.20
16.	Swedish Kroner	8.25	7.95
17.	Swiss Franc	69.55	67.20
18.	UAE Dirham	17.95	16.75
19.	US Dollar	64.50	62.85

SCHEDULE-II

Sl.No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	59.25	57.20
2.	Kenyan Shilling	64. 90	60.65

[F.No. 468/01/2018-Cus.V]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Govt. of India
TELE: 011-2309 5541

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUBSECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 6/2018-Customs

New Delhi, the 2nd February, 2018.

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) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, 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. 50/2017-Customs, dated the 30th June, 2017, 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, 2017, namely:-

In the said notification, in the Table,-

- (1) against S.No. 22, for the entry in column (4), the entry "2.5%" shall be substituted;
- (2) against S.No. 63, for the entry in column (4), the entry "30%" shall be substituted;
- (3) against S.No. 64, for the entry in column (4), the entry "35%" shall be substituted;
- (4) against S.No. 77, for the entry in column (4), the entry "35%" shall be substituted;
- (5) against S.No. 79, for the entry in column (4), the entry "35%" shall be substituted;
- (6) against S.No. 100, in column (2), the figures, "2009 81 00, 2009 90 00," shall be omitted;
- (7) S.No. 101 and the entries relating thereto shall be omitted;
- (8) against S.No. 103, for the entry in column (4), the entry "50%" shall be substituted;
- (9) for S.No. 284 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"284.	4016 95 90, 4016 99 90	All goods, other than- (i) Natural rubber latex made balloons; (ii) Microphone Rubber Case for cellular mobile phones; or (iii) Sensor Rubber Case / Sealing Gasket including sealing gaskets / cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination / combination of rubbers for cellular mobile phones.	10%	-	,"

- (10) after S.No. 297 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"297A	4823 90 90	All goods other than kites	10%	-	,"

- (11) for S.No. 338 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)

"338.	6815 91 00, 6901, 6902, or 6903	All goods	7.5%	-	-"
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(12) against S.No. 340, for the entry in column (4), the entry "Nil" shall be substituted;

(13) against S.No. 341, for the entry in column (4), the entry "5%" shall be substituted;

(14) against S.No. 349, for the entry in column (4), the entry "5%" shall be substituted;

(15) against S.No. 350, for the entry in column (4), the entry "5%" shall be substituted;

(16) against S.No. 351, for the entry in column (4), the entry "5%" shall be substituted;

(17) after S.No. 448 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
448A	8407	All goods other than engines of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703, or (iii) motor cycles falling under heading 8711.	7.5%	-	-
448 B.	8407 21 00	Outboard Motors	5%	-	-
448 C.	8408	All goods other than engines of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711.	7.5%	-	-
448 D.	8409	All goods other than parts suitable for use solely or principally with the engines, of heading 8407 or 8408, of a kind used in- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711.	7.5%	-	-
448 E.	8483 10 91	All goods other than Crank shaft for engines falling under heading 8407 of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711.	7.5%	-	-
448 F.	8483 10 92	All goods other than Crank shaft for engines falling under heading 8408 of- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711.	7.5%	-	-"

(18) against S.No. 462, for the entry in column (3), the entry “Ball screws for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463” shall be substituted;

(19) against S.No. 463, for the entry in column (3), the entry “Linear Motion Guides for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463” shall be substituted;

(20) against S.No. 464, for the entry in column (3), the entry “CNC Systems for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463” shall be substituted;

(21) after S.No. 489 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“489 A.	8511	All goods other than of a kind used in conjunction with engines of:- (i) motor vehicles falling under heading 8702 or 8704; (ii) motor cars falling under heading 8703; or (iii) motor cycles falling under heading 8711.	7.5%	-	“,”

(22) for S. No. 491 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“491.	8544 (except, 8544 70 10 or 8544 70 90)	All goods (other than USB Cable for cellular mobile phone)	7.5%	-	“,”

(23) for S.No. 499 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“499	8529 90 90	Parts of Radio Trunking terminals	.5%	-	“,”

(24) S.No. 514 and the entries relating thereto shall be omitted;

(25) for S.No. 516 and the entries relating thereto, the following S.Nos. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“516.	8529	The following goods for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8529, namely:- (i) Open cell (15.6” and above); (ii) Plate diffuser; (iii) Film diffuser; (iv) Reflector sheet; (v) Film, top;	10%	-	9;

		(vi) Film, middle; (vii) Film, bottom; (viii) BAR, LED; (ix) Bezzal; (x) Back cover sheet; (xi) Black Light Unit Module.			
516A.	8529 10 99 8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527	10%	-	-
516B.	8529 10 99 8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8528, namely :- (i) other cathode ray tube monitors (8528 49 00); (ii) other monitors (8528 59 00); (iii) other projectors (8528 69 00); (iv) reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus, - (a) not designed to incorporate a video display or screen (8528 71 00); and (b) other Monochrome (8528 73).	10%	-	-" ,

(26) against S.No. 524, in column (4), -

(a) for the figures "10%", the figures "15%" shall be substituted;

(b) for the figures "20%", the figures "25%" shall be substituted;

(27) against S.No. 526, in column (4), for the figures "10%", the figures "15%" shall be substituted;

(28) after S.No. 530 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"530A.	8708	All goods other than parts and accessories of the motor vehicles of heading 8702 to 8704	10%	-	-" ,

(29) against S.No. 531, in column (4), for the figures "10%", the figures "15%" shall be substituted;

(30) after S.No. 563 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"563A.	9018, 9019, 9020, 9021 or 9022 (except 9018 32 30, 9018 50 20, 9018 90 21, 9018 90 24, 9018 90 43, 9018 90 95, 9018 90 96, 9018 90 97, 9018 90 98, 9019 10 20, 9022 90 10 or 9022	All goods	7.5%	-	-" ;

(31) after S.No. 578 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"578A.	Any Chapter	Raw materials, parts or accessories for the manufacture of Cochlear Implants	Nil	-	9" ;

(32) S.No. 586A and the entries relating thereto shall be omitted;

(33) after S.No. 594 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"594A.	9506 91	All goods	10%	-	-".

[F.No. 334 /4/2018- TRU]

(Mohit Tewari)

Under Secretary to the Government of India

Note: 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, 2017 and last amended, *vide*, notification No. 5/2018 -Customs, dated the 25th January, 2018, published, *vide*, number G.S.R.92 (E), dated the 25th January, 2018.

[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.7/2018- Customs

New Delhi, the 2nd February, 2018

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), read with section 94 of the Finance (No. 2) Act, 2004 (23 of 2004), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India, from whole of Education Cess leviable thereon under section 94 of the said Finance Act.

[F.No.334/04/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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.8/2018- Customs

New Delhi, the 2nd February, 2018

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) read with section 139 of the Finance Act, 2007 (22 of 2007), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India, from whole of Secondary and Higher Education Cess leviable thereon under section 139 of the said Finance Act.

[F.No.334/04/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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.9/2018-Customs

New Delhi, the 2nd February, 2018

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) read with sections 91 and 94 of the Finance (No.2) Act, 2004 (23 of 2004), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 69/2004-Customs, dated the 9th July 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide*, number G.S.R. 411(E), dated the 9th July, 2004, except as respects things done or omitted to be done before such rescission.

[F.No.334/04/2018-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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.10 /2018-Customs

New Delhi, the 2nd February, 2018.

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) read with sections 136 and 139 of the Finance Act, 2007 (22 of 2007), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 28/2007- Customs, dated 1st March 2007 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide*, number G.S.R. 125(E), dated the 1st March, 2007, except as respects things done or omitted to be done before such rescission.

[F.No.334/04/2018 -TRU]

(Mohit Tewari)
Under Secretary to the Government of India

[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.11/2018-Customs

New Delhi, the 2nd February, 2018.

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) read with clause 108 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from the whole of the Social Welfare Surcharge leviable thereon under the said clause of the Finance Bill:

Provided that in case of goods specified at Sl. Nos. 7, 8 and 52 of the said Table, the exemption under this notification shall be subject to condition, if any, specified under the respective exemption notifications mentioned therein.

Table

Sl. No.	Description of goods
(1)	(2)
1.	All goods falling under the following headings or sub-headings or tariff items- 0207 13 00, 0207 14 00, 0402 21 00, 0402 10, 0405 10 00, 0405 90, 0703 20 00, 0713 10 00, 0802 11 00, 0805 40 00, 0806 20, 0808 10 00, 0809 40 00, 0813 20 00, 0901 11, 0901 90 10, 1006, 1502, 1515 30 90, 2207 10, 2208, 2510 20, 3102 21 00, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 40 00, 3105 51, 3105 59 00, 3105 60 00, 3105 90, 3818, 4011 30 00, 5105 29 10, 5111, 5112, 5113, 5208 41, 5208 42, 5208 49, 5208 51, 5208 52, 5208 59, 5209 41, 5209 42 00, 5209 43, 5209 51, 5209 52, 5209 59, 5210 41, 5210 49, 5210 51, 5210 59, 5211 41, 5211 42 00, 5211 43, 5211 51, 5211 52, 5211 59, 5212 15 00, 5212 24 00, 5212 25 00, 5407 10, 5407 41, 5407 42, 5407 43 00, 5407 44, 5407 51, 5407 52, 5407 53 00, 5407 54, 5407 69 00, 5407 71, 5407 72 00, 5407 73 00, 5407 74 00, 5407 81, 5407 82, 5407 83 00, 5407 84, 5407 91, 5407 92 00, 5407 93 00, 5407 94 00, 5408 22, 5408 23 00, 5408 24, 5408 31, 5408 32, 5408 33 00, 5408 34, 5511 10 00, 5511 20 00, 5511 30, 5512 19, 5512 29, 5512 99, 5513 21 00, 5513 23 00, 5513 29 00, 5513 31 00, 5513 39 00, 5513 41 00, 5513 49 00, 5514 21 00, 5514 22 00, 5514 23 00, 5514 29 00, 5514 30, 5514 41 00, 5514 42 00, 5514 43 00, 5514 49 00, 5515, 5516 12 00, 5516 13 00, 5516 14, 5516 24 00, 5516 43 00, 5516 44 00, 5516 93 00, 5516 94 00, 5702 32, 5702 42, 5702 92, 5703 20, 5703 30, 5704 20, 5704 90, 5801, 5802 19, 5804, 5810 10 00, 6001 92 00, 6101 20 00, 6101 30, 6102 10 00, 6102 20 00, 6102 30, 6104 19 (except of wool or fine animal hair or cotton), 6104 41 00, 6104 43 00, 6104 44 00, 6104 49, 6104 51 00, 6104 52 00, 6104 53 00, 6104 59, 6104 62 00, 6104 63 00, 6105, 6106, 6107 11 00, 6107 12, 6108 21 00, 6108 22, 6108 91 00, 6108 92, 6109, 6110, 6201 11 00, 6201 12, 6201 13, 6201 91 00, 6201 92 00, 6201 93 00, 6202 11, 6202 12 00, 6202 13 00, 6202 91, 6202 92, 6202 93, 6203, 6204 11 00, 6204 13 00, 6204 19, 6204 31 00, 6204 32 00, 6204 33 00, 6204 39, 6204 41, 6204 42, 6204 43, 6204 44 00, 6204 49, 6204 51 00, 6204 61, 6204 62 00, 6204 69, 6205, 6206 20 00, 6206 30 00, 6206 40 00, 6207 11 00, 6207 19, 6207 99 (other than goods of man-made fibres), 6208 11 00, 6208 19, 6208 91, 6208 92, 6210 20, 6210 30, 6210 40, 6210 50 00, 6211 32 00, 6211 33 00, 6211 42, 6211 43 00, 6212, 6214 10, 6214 20, 6214 90, 6215, 6301 20 00, 6302 21 00, 6302 31 00, 8472 90 91, 8470, 8471, 8473 21 00, 8473 29 00, 8473 50 00 (except parts of heading 8472 90 91 to 8472 90 95)], [line telephone sets and line videophones of heading 8517, 8519 50 00, all prepared unrecorded media for sound recording or similar

	recording of other phenomena, other than products of Chapter 37 (excluding cards incorporating a magnetic stripe) of heading 8523], [recorded media for reproducing phenomena other than sound or image, of heading 8523], 8531 20, 8532, 8533, 8534 00 00, 8541, [parts of electronic integrated circuits and micro-assemblies, of tariff item 8523 52 or 8542 90 00], 8543 59 10 8543 70 11, 9013 80 10, 9013 90 10, 9026, 9027 20 00, 9027 30, 9027 50, [9027 80(except exposure metres)], 9030 40 00,9030 82 00.
2.	Carpets and other textile floor coverings, woven, not tufted or flocked, of man-made textile material falling under sub-heading 5702 50.
3.	Men's or boy's overcoats, car coats, capes, cloaks, anoraks (including ski-jackets), wind cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103, of wool or fine animal hair ,falling under tariff item 6101 90 90.
4.	Upholstery fabrics falling under the following headings or sub-headings- 5208 39, 5209 31, 5209 32, 5209 39, 5209 49, 5210 39, 5211 31, 5211 32, 5211 39, 5211 49, 5407 61, 5516 22 00, 5516 23 00, 5802 30 00. <i>Explanation:- "Upholstery fabrics" means material used on furniture or used to cover walls, as curtains or wall hangings and includes fabric coverings and treatments in automobiles, airplanes or railroad passenger cars.</i>
5.	Dairy spread with milk fat content at least 75% but less than 80%, by weight, falling under tariff item 0405 20 00.
6.	Areca nut falling under sub-heading 0802 80.
7.	All goods falling under sub-heading 2106 90 other than goods covered under S. No 103 of the Table annexed to the Notification No. 50/2017-Customs, dated the 30 th June, 2017, published in the Gazetted of India <i>vide</i> number G.S.R. 785(E), dated the 30 th June, 2017.
8.	All goods falling under sub-heading 3302 10 other than goods covered under S. No. 239 of the Table annexed to the Notification No. 50/2017-Customs, dated the 30 th June, 2017, published in the Gazette of India <i>vide</i> number G.S.R. 785(E), dated the 30 th June, 2017.
9.	All the goods covered under notification No. 25/1998-Customs, dated 2nd June 1998 published in Gazetted of India <i>vide</i> number G.S.R 290 (E), dated the 2nd June 1998.
10.	Facsimile machines and teleprinters, falling under heading 8443.
11.	All goods falling under tariff items 8517 69 50, 8517 69 60, 8517 69 70, 8517 69 90 and 8517 70 10
12.	Parts and accessories (falling under sub-heading 8443 99) of all goods falling under tariff item 8443 31 00 and sub-heading 8443 32.
13.	Units of automatic data processing machines falling under sub-heading 8517 62.
14.	All goods falling under tariff items 8528 42 00, 8528 52 00 or 8528 62 00.
15.	All goods falling under tariff item 8443 31 00 or sub heading 8443 32.
16.	All goods falling sub-heading 8473 30.
17.	Parts and accessories (heading 8529) of goods falling under tariff items 8528 42 00, 8528 52 00 or 8528 62 00.
18.	Automatic Teller Machines falling under tariff item 8472 90 30.
19.	Printed circuit assemblies of word processing machines and units thereof, falling under sub-heading 8473 40.
20.	Printed circuit assemblies for automatic teller machines, falling under sub-heading 8473 40.

21.	Static converters for automatic data processing machines, and units thereof, and telecommunication apparatus, falling under sub-heading 8504 40.
22.	Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus, falling under sub- heading 8504 50.
23.	Printed circuit assemblies falling under sub-heading 8504 90 for- (i) static convertors for automatic data processing machines and units thereof, and telecommunication apparatus; (ii) other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus.
24.	Microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use, falling under sub-heading 8518 10.
25.	Loudspeakers, without housing having frequency range of 300 Hz to 3,4 KHz with a diameter not exceeding 50mm, for telecommunication use cone type and other than cone type, falling under sub-heading 8518 29.
26.	Line telephone handsets, falling under sub-heading 8518 30.
27.	Printed circuit assemblies falling under sub-heading 8518 90 for - (i) microphones having a frequency range of 300 hz to 3,4 khz with a diameter not exceeding 10 mm, and a height not exceeding 3 mm for telecommunication use; (ii) loud speakers, without housing, having a frequency range of 300 hz to 3,4 khz with a diameter not exceeding 50 mm for telecommunication use; (iii) line telephone handsets.
28.	Printed circuit assemblies for telephone answering machines, falling under subheading 8522 90.
29.	Information Technology software, falling under heading 8523.
30.	Digital still image video cameras, falling under tariff item 8525 80 20.
31.	Aerials or antennae of a kind used with apparatus for radiotelephony and Radio telegraphy, falling under tariff item 8517 70 90.
32.	Populated PCBs falling under sub-heading 8529 90 for (i) transmission apparatus other than apparatus for radio broadcasting or television; (ii) transmission apparatus incorporating reception apparatus; (iii) digital still image video cameras.
33.	Parts (other than populated PCBs) for digital still image video cameras, falling under sub-heading 8529 90.
34.	Flat panel displays of a kind used in automatic data processing machines and telecommunication apparatus, falling under sub-heading 8531 80.
35.	Parts of indicator panels incorporating Liquid Crystal Devices (LCD) or Light Emitting Diode (LED), falling under sub-heading 8531 90.
36.	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches), falling under sub-heading 8536 50.

37.	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip on-chip technology) for a voltage not exceeding 1000 volts, falling under sub-heading 8536 50.
38.	Electromechanical snap- action switches for a current not exceeding 11 amps, switches of contact rating less than 5 Amp at voltage not exceeding 250 volts, falling under sub-heading 8536 50.
39.	Plugs and sockets for coaxial cables and printed circuits, falling under sub-heading 8536 69.
40.	Connection and contact elements for wires and cables, falling under sub-heading 8536 69.
41.	Wafer probers, falling under sub-heading 8536 90;
42.	Printed circuit assemblies all falling under sub-heading 8538 90 for the following goods of heading 8536- (i) electronic ac switches consisting of optically coupled input and output circuits (insulated thyristor ac switches); (ii) electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts; (iii) electro-mechanical snap-action switches for a current not exceeding 11 amperes, switches of contact rating less than 5 amperes at voltage not exceeding 250 volts; (iv) plugs and sockets for co-axial cables and printed circuits; (v) connection and contact elements for wires and cables; and (vi) wafer probers.
43.	Electrical machines with translation or dictionary functions, falling under tariff item 8543 70 99.
44.	Printed circuit assemblies falling under tariff item 8543 90 00 for:- (i) Proximity cards and tags; (ii) Electrical machines with translation or dictionary functions.
45.	Electric Conductors of a voltage not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications, falling under sub-heading 8544 42.
46.	Drafting machines of tariff item 9017 10 00.
47.	Drawing machines of sub-heading 9017 20.
48.	Printed circuit assemblies falling under tariff item 9017 90 00 for drafting machines or drawing machines of heading 9017.
49.	Parts and accessories of products of heading 9027, other than for gas or smoke analysis apparatus and microtomes, falling under sub-heading 9027 90.
50.	All goods falling under heading 2204 and 2205 and tariff item 2206 00 00.
51.	All goods falling under tariff items 8517 12 10 and 8517 12 90.
52.	All goods falling under heading 9801 covered under S. No. 599 of the Table annexed to the notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India <i>vide</i> number G.S.R. 785(E), dated the 30th June, 2017.

[F.No.334/04/2018 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

[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.12/2018-Customs

New Delhi, the 2nd February, 2018.

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) read with clause 108 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in column (2) of the said Table, from so much of the Social Welfare Surcharge leviable thereon under the said clause of the Finance Bill, as is in excess of the amount calculated at the rate specified in column (4) of the said Table.

Table

Sl. No.	Chapter or heading or subheading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	2710	Motor spirit commonly known as petrol	3%
2.	2710 19 30	High speed diesel (HSD)	3%
3.	7106	Silver (including silver plated with gold or platinum), unwrought or in semimanufactured forms, or in powder form	3%
4.	7108	Gold (including gold plated with platinum) unwrought or in semimanufactured forms, or in powder form	3%

[F.No. 334/04/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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.13/2018- Customs

New Delhi, the 2nd February, 2018

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) read with clause 108 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the Social Welfare Surcharge leviable on Integrated tax under sub-section (7), and Goods and Services Tax compensation cess under sub-section (9), of section 3 of the said Customs Tariff Act read with the said clause 108 of the Finance Bill.

[F.No.334/04/2018 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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.14/2018-Customs

New Delhi, the 2nd February, 2018

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, 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 in the Ministry of Finance (Department of Revenue), No.82/2017- Customs, dated the 27th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 1341(E), dated the 27th October, 2017, namely:-

In the said notification, in the Table,-

- (i) against S. No. 2, in column (2), the figures “ , 5007” shall be omitted;
(ii) after S. No. 2 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
2A	5007	All goods	20%.”

[F.No.334/04/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No.82/2017-Customs, dated the 27th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 1341(E), dated the 27th October, 2017 and last amended by notification No. 1/2018- Customs, dated the 5th January, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R 14 (E), dated the 5th January, 2018

[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. 15/2018-Customs

New Delhi, the 2nd February, 2018

G.S.R. (E). – In exercise of the powers conferred by section 103 of the Finance (No. 2) Act, 1998 (21 of 1998) read with sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 6/2015-Customs, dated the 1st March, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 128(E), dated the 1st March, 2015, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 16/2018-Customs

New Delhi, the 2nd February, 2018

G.S.R. (E). - In exercise of the powers conferred by section 116 of the Finance Act, 1999 (27 of 1999) read with sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 7/2015-Customs, dated the 1st March, 2015, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number 129(E), dated the 1st March, 2015, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 17/2018-Customs

New Delhi, the 2nd February, 2018

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, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 57/98-Customs, dated the 1st August, 1998, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide*, number 420(E), dated the 1st August, 1998, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 18/2018-Customs

New Delhi, the 2nd February, 2018

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 rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 59/99-Customs, dated the 11th May, 1999, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (i), *vide*, number 331(E), dated the 11th May, 1999, except as respects things done or omitted to be done before such rescission.

[F. No. 334/04/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 19/2018-Customs

New Delhi, the 2nd February, 2018

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), read with section 103 of the Finance (No. 2) Act, 1998 (21 of 1998), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby exempts the additional duty of customs on the goods specified in the Second Schedule to the said Finance Act.

[F. No. 334/04/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 20/2018-Customs

New Delhi, the 2nd February, 2018

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), read with section 116 of the Finance Act, 1999 (27 of 1999), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby exempts the additional duty of customs on the goods specified in the Second Schedule to the said Finance Act.

[F. No. 334/04/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 21 /2018- Customs

New Delhi, the 2nd February, 2018

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), read with clause 110 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Act under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts motor spirit commonly known as petrol and high speed diesel oil, falling under heading 2710 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the additional duty of excise (Road and Infrastructure Cess) leviable on motor spirit commonly known as petrol and high speed diesel oil under the aforesaid clause 110 of the Finance Bill, 2018.

[F. No. 334/04/2018-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

[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. 22/2018 - Customs

New Delhi, the 2nd February, 2018.

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, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 57/2017- Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 798 (E), dated the 30th June, 2017, namely:-

In the said notification, in the Table,-

- (i) against S.No. 1, for the entry in column (4), the entry "15%" shall be substituted;
- (ii) S.Nos. 2 and 3 and the entries relating thereto shall be omitted;
- (iii) against S.No. 7, in column (3), item (i) shall be omitted;
- (iv) after S.No. 7 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"7A	Any Chapter	Inputs or raw material [other than Printed Circuit Board Assembly (PCBA) (falling under tariff item 8504 90 90) and Moulded Plastics (falling under tariff items 3926 90 99 or 8504 90 90)] for use in the manufacture of charger or adapter of cellular mobile phones	Nil	1
7B.	3926 90 99 8504 90 90	Moulded Plastics of charger or adapter of cellular mobile phones	10%	-
7C.	Any Chapter	Inputs or parts for use in the manufacture of following parts of charger or adapter of cellular mobile phones, namely:- (i) Printed Circuit Board Assembly (PCBA) (falling under tariff item 8504 90 90) (ii) Moulded Plastics (falling under tariff items 3926 90 99 or 8504 90 90)	Nil	1";

(v) after S.No. 8 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"9.	3919 90 90	All goods other than the following parts or subparts or accessories of cellular mobile phones, namely:- (i) Heat Dissipation Sticker Battery Cover	10%	-

		(ii) Sticker-Battery Slot (iii) Protective Film for main Lens (iv) Mylar for LCD FPC (v) Film-Front Flash		
10.	3920 99 99	All goods other than the following parts or subparts or accessories of cellular mobile phones, namely:- (i) Battery cover (ii) Front cover (iii) Front cover (with Zinc Casting) (iv) Middle cover (v) Back Cover (vi) Main Lens (vii) Camera Lens	10%	-
11.	3926 90 91	All goods other than PU case, Sealing Gasket of cellular mobile phones	10%	-
12.	3926 90 99	All goods other than the following parts or subparts or accessories of cellular mobile phones, namely:- (i) Sealing Gaskets / Cases from PE, PP, EPS, PC and all other individual polymers or combination / combination of polymers (ii) SIM Socket / Other Mechanical items (Plastic) (iii) Conductive Cloth (iv) LCD Conductive Foam (v) LCD Foam (vi) BT Foam	10%	-
13.	8504 40	All goods other than charger or adapter of cellular mobile phones	10%	-+
14.	8506	All goods other than cell or battery of cellular mobile phones	10%	-
15.	8507 (except 8507 60 00 and 8507 90)	All goods other than battery pack of cellular mobile phones	10%	-
16.	8507 60 00	All goods other than Lithium-ion battery of cellular mobile phones	10%	-
17.	8507 60 00	Lithium-ion battery of cellular mobile phones	15%	-

18	8518	All goods other than the following parts of cellular mobile phones, namely:- (i) Microphone (ii) Wired Headset (iii) Receiver	10%	-
19.	8538 90 00	All goods other than Side Key of cellular mobile phones	7.5%	-
20	8517 62 90	All goods other than wrist wearable devices (commonly known as smart watches)	10%	-“,

(vi) after the Table, the following *Explanation* shall be inserted, namely:-

Explanation.- For the purposes of this notification,-

(a) “Moulded Plastics” means moulded plastic housing component with or without integrated AC pins that acts as enclosure to the printed circuit board used in a charger or adapter of cellular mobile phones;

(b) “Printed Circuit Board Assembly (PCBA)” means printed circuit board assembled with electronic components such as resistors, capacitors, diodes, inductors, ICs and mechanical components such as contact springs or connectors of charger or adapter of cellular mobile phones.’

[F.No.334/04/2018-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

Note: The principal notification No.57/2017-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. 798(E), dated the 30th June, 2017.

[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. 23/2018 - Customs

New Delhi, the 2nd February, 2018.

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, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 27/2011-Customs, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, *vide*, number G.S.R.153(E), dated the 1st March, 2011, namely :-

In the said notification, in the Table, after S.No. 62 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
62A	8545 11 00	Electrodes of a kind used for furnaces	Nil".

[F.No.334/04/2018-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

Note.- The principal notification No.27/2011-Customs, dated the 1st March, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 153(E), dated the 1st March, 2011 and last amended, *vide*, notification No.03/2017-Customs, dated the 2nd February, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.87(E), dated the 2nd February, 2017.

GST UPDATES

[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
Central Board of Excise and Customs**

Notification No. 11/2018 - Central Tax

New Delhi, the 2nd February, 2018

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby rescinds, except as respects things done or omitted to be done before such rescission, the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 74/2017 - Central Tax dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1601 (E), dated the 29th December, 2017.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

DGFT UPDATES

[To be published in the Gazette of India Extraordinary Part-II, Section -3, Sub Section (ii)]

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan, New Delhi

Notification No. 47/2015-2020

Dated the 31st January, 2018

Subject: Notification of 'Indian Trade Classification (Harmonised System) of Export Items, 2018' [Schedule 2, Export Policy of ITC (HS), 2018]-

S.O. (E): In exercise of powers conferred by section 5 of Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992) (as amended from time to time) read with paragraph 2.01 of the Foreign Trade Policy (FTP) 2015-2020, the Central Government hereby notifies Schedule 2 (Export Policy) of 'Indian Trade Classification (Harmonised System) of Export Items, 2018' [Schedule 2 (Export Policy) of ITC (HS), 2018] as enclosed in the Annexure to this Notification.

2. Schedule 2 of ITC(HS), 2018 contains current export policy of items indicated alongwith policy conditions to be fulfilled, if any. The same is available on the DGFT website (www.dgft.gov.in) under heading captioned 'ITC(HS), Schedule 2, Export Policy 2018'

3. This shall come into force with immediate effect.

4. **Effect of this Notification:**

Schedule 2 (Export Policy) of ITC(HS), 2018 is notified

(Alok Vardhan Chaturvedi)
Director General of Foreign Trade
E-mail: dgft@nic.in

[Issued from F. No. 01/91/180/09/AM18/Export Cell]

[To be published in the Gazette of India Extraordinary Part-II, Section -3, Sub Section (ii)]

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan, New Delhi

Notification No. 48/2015-2020
Dated the 02nd February, 2018

Subject: Export Policy of Onions- Removal of Minimum Export Price (MEP).

S.O. (E): In exercise of powers conferred by Section 3 of Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992) as amended with para 1.02 of the Foreign Trade Policy (FTP) 2015-2020, the Central Government hereby amends, with immediate effect, Para 2 of Notification No. 39/2015-20 dated 23.11.2017 read with No. 43/2015-2020 dated 29.12.2017 and No. 45/2015-2020 dated 19.01.2018 relating to export of onions.

2. The amended Para 2 of Notification No. 39/2015-20 dated 23.11.2017 will now read as :

“Export of onions for the item description at Serial Number 51 & 52 of Chapter 7 of Schedule 2 of ITC (HS) Classification of Export & Import Items shall be permitted without any Minimum Export Price (MEP) till further orders”.

3. **Effect of this Notification:**

Requirement of Minimum Export Price (MEP) on export of onions as described above stands removed till further orders and all varieties of onions can now be exported without any MEP.

(Alok Vardhan Chaturvedi)
Director General of Foreign Trade
E-mail: dgft@nic.in

[Issued from File No. 01/91/180/922/AM08/PC-III/Export Cell]



BMC ADVISORS

DESTINATION FOR PERFECTION

(Corporate Laws and Intellectual Property Rights Consultants)

Delhi I Mumbai I Pune I Kanpur

Corporate Office: 63/12, First Floor, Main Rama
Road, New Delhi-110015

Ph: +91 11 25101016/17, **Mob:** +91-9971666825

Email: brijesh@bmcadvisors.in,
brijesh@brijeshmathur.com

Website: www.bmcadvisors.in