

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 14/2022-Customs

New Delhi, the 1st February, 2022

G.S.R.....(E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 25/1999-Customs, dated the 28th February, 1999, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 161(E), dated the 28th February, 1999 namely :-

In the said notification, –

- I. in the opening paragraph, after the proviso, the following proviso shall be inserted, namely :-

“Provided further that nothing contained in this notification shall apply after 31st March, 2024.”;

- II. in the Table

(A.) in LIST A, –

- (1) S. Nos. 2, 3, 5, 6 and the entries relating thereto shall be omitted;
- (2) against S. No. 9, in column (4), for the entries, the entries “Conductive Rubber Switches/Key Boards.” shall be substituted;
- (3) S. Nos. 11, 12 and the entries relating thereto shall be omitted;
- (4) for S. No. 13 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“13.	28, 29, 37, 39, 68, 70, 71, 80,	(a) Photo resist and associated thinners or/and developers; photospin glass; (b) Photo Polymer Film; (c) High Resolution Photo Plates; Photomask Substrates; (d) High resolution photo mask; (e) Plastic Film for Wafer Dicing;	LED Displays, Liquid Crystal Displays.”;
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81, 82, 85	Graphite Jigs / Block/ Rods / Plates; Dicing blades / wheels; Tungsten filament and or parts thereof; Tungsten Wire / Rod; Colour Paste and Diffusants; Silver conductive paste / Suspension; Palladium Wire; n-Butyl Acetate; Bonding Tools; (f) Phosphoric acid (MOS/CMOS, electronic grade); Hydrogen peroxide (MOS/CMOS, electronic grade); (g) Tin silver antimony alloy in any form; (h) Buffered Oxide Echants; (i) HDPE; LDPE; Poly propylene;	
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- (5) against S. No. 14, in column (4), for the entries, the entries “Etched or Formed Aluminium Foil.” shall be substituted;
- (6) S. No. 15 and the entries relating thereto shall be omitted;
- (7) against S. No. 16, in column (4), for the entries, the entries “Liquid Crystal Displays; Switches; Copper clad laminates of glass epoxy/paper epoxy type; composite type copper clad laminates; Delay lines; Line and Wave Traps; Connectors; Loudspeakers; Paper cones/ Spiders/Dust caps for Loudspeakers; Printed parts, Relays.” shall be substituted;
- (8) for S. No. 17 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“17.	25, 28, 32, 39, 40, 69, 73, 85	(a) Ferric Oxide of purity of 99% and above; Manganous manganic oxide with manganese content 71% or above; Manganese di-oxide of purity of 99% and above, Manganous Oxide; Nickel Oxide; Strontium Carbonate; (b) Polyvinyl Alcohol, Polyisobutylene, Chlorosulphonated/Chlorinated Polyethylene; (c) High speed spindles of more than 10,000 RPM; silicon carbide hollow heating rods, with or without perforations; Heating coils (made of kanthal wire suitable for 13750 C dia 1 mm); Cobalt oxide (99% pure); Conveying trays (335 X 340 X 30 mm Alumina / cumulite); Setting batts	Ferrites.”;
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		(320 X 320 X 15 mm alumina / cumulite); Alumina sandwiched silicon carbide plate (340 X 170 X 15 mm alumina / cumulite); Magnesium oxide; Cupric oxide; Miraflo-A (polycarbon acid); Chloropolyethylene (CPE); Temperature measuring rings	
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(9) for S. No. 19 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“19.	28, 32, 39, 68, 73	(a) Blue steel lapping carriers/lapping carriers; lapping vehicles; lapping abrasive powder; lapping compound; (b) Polyurethane lapping pads	Connectors; Switches; Relays; DC micromotor upto 13.5 V not exceeding 20 Watt rating; Silicon in all forms, LED lamps and displays.”;
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- (10) S. Nos. 20, 21, 22, 23, 24 and the entries relating thereto shall be omitted;
- (11) S. Nos. 26, 27 and the entries relating thereto shall be omitted;
- (12) against S. No. 28, in column (4), for the entries, the entries "Liquid Crystal Displays; Connectors; Relays; Switches; Capacitor grade metallised plastic film." shall be substituted;
- (13) S. No. 29 and the entries relating thereto shall be omitted;
- (14) against S. No. 30, in column (4), for the entries, the entries "Printed parts; Coils; Inductors." shall be substituted;
- (15) S. No. 31 and the entries relating thereto shall be omitted;
- (16) against S. No. 32, in column (4), for the entries, the entry "Heat sinks." shall be substituted;
- (17) S. Nos. 33, 34, 35, 36, 37 and the entries relating thereto shall be omitted;
- (18) S. Nos. 39, 40, 41 and the entries relating thereto shall be omitted;
- (19) against S. No. 42, in column (4), for the entries, the entry "Copper clad laminates." shall be substituted;
- (20) S. No. 44 and the entries relating thereto shall be omitted;

- (21) against S. No. 45, in column (4), for the entries, the entries “Connectors; Parts of relays/switches/connectors.” shall be substituted;
- (22) against S. No. 46, in column (4), for the entries, the entries “Relays; Connectors; Parts of relays/switches/connectors.” shall be substituted;
- (23) S. No. 47 and the entries relating thereto shall be omitted;
- (24) against S. No. 48, in column (4), for the entries, the entries “Connectors; Switches; Relays; Parts of relays/switches/connectors.” shall be substituted;
- (25) for S. No. 49 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“49.	39, 71, 72	(a) Heat shrinkable PVC sleeving, tubing, film or ring; (b) Palladium copper contact tapes; (c) Soft magnetic iron strips	Relays.”;
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- (26) S. Nos. 50, 51 and the entries relating thereto shall be omitted;
- (27) S. Nos. 53, 54, 55 and the entries relating thereto shall be omitted;
- (28) against S. No. 56, in column (4), for the entries, the entry “Inductors.” shall be substituted;
- (29) for S. No. 57 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“57.	39, 48, 72, 76, 85	(a) Domes or Dust caps; Paper/Plastic cones; (b) Kraft paper/tissue paper or aluminum foil for voice coil; (c) T-yoke	Loudspeakers.”;
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- (30) S. Nos. 58, 59 and the entries relating thereto shall be omitted;
- (31) against S. No. 60, in column (4), for the entries, the entry “Printed parts.” shall be substituted;
- (32) S. No. 61 and the entries relating thereto shall be omitted;
- (33) S. Nos. 63, 63A and the entries relating thereto shall be omitted;
- (34) against S. No. 64, in column (4), for the entries, the entries “Liquid Crystal Displays; EHT Transformers.” shall be substituted;
- (35) for S. No. 65 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

"65.	39, 74, 85	(a) Formers, bases, bobbins; Holders, brackets; Shielding cases, cans; (b) Rayon or Silk cover Litz wire of the following sizes – (i) 6, 8, 12 and 24 strands with each strand diameter 0.03 mm; (ii) 6 or 9 strands with each strand diameter 0.04 mm	RF/IF coils or transformers.”;
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- (36) S. No. 66 and the entries relating thereto shall be omitted;
- (37) S. Nos. 68, 69, 70, 71 and the entries relating thereto shall be omitted;
- (38) against S. No. 72, in column (4), for the entries, the entries “Connectors; Printed parts.” shall be substituted;
- (39) S. Nos. 73, 74 and the entries relating thereto shall be omitted;
- (40) against S. No. 76, in column (4), for the entries, the entries “Liquid Crystal Displays; Reed relays or Reed switches; Delay lines; Gas discharge tubes.” shall be substituted;
- (41) S. Nos. 77, 78, 81, 82 and the entries relating thereto shall be omitted;
- (42) for S. No. 83 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

"83.	72	(a) CRNGO silicon steel strip /sheet/coil/hoop with or without tin plating (b) Coated/uncoated electro-galvanised CRCA/ mild steel/ stainless steel in the form of sheet / strip /wire/coils	DC Micromotor.”;
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- (43) S. Nos. 84, and the entries relating thereto shall be omitted;
- (44) against S. No. 86, in column (4), for the entries, the entries “Cast alloy permanent magnets; Gas discharge tubes.” shall be substituted;
- (45) against S. No. 87, in column (4), for the entries, the entry “Lead tabs for electrolytic capacitors.” shall be substituted;
- (46) against S. No. 88, in column (4), for the entries, the entry “Printed parts.” shall be substituted;
- (47) S. Nos. 98, and the entries relating thereto shall be omitted;

- (48) against S. No. 99, in column (4), for the entries, the entries “Semi-conductor devices; Transistor headers; Glass to metal seals; Capacitors.” shall be substituted;
- (49) S. No. 100 and the entries relating thereto shall be omitted;
- (50) against S. No. 101, in column (4), for the entries, the entries “Etched or formed Aluminium foil.” shall be substituted;
- (51) against S. No. 102, in column (4), for the entries, the entries “Cans or Leads for Electrolytic Capacitors; Capacitor grade Metallised Plastic films; Disc covers for electrolytic capacitors.” shall be substituted;
- (52) S. No. 104 and the entries relating thereto shall be omitted;
- (53) against S. No. 105, in column (4), for the entries, the entry “X-ray tubes.” shall be substituted;
- (54) S. No. 106, and the entries relating thereto shall be omitted;
- (55) against S. No. 107, in column (4), for the entries, the entries “Loudspeakers; Relays; RF/IF Coils ; Transformers (other than Power transformers) and DC Micromotors upto 13.5 volts and not exceeding 20 watts rating; Electronic tuner; Reed Relays.” shall be substituted;
- (56) S. Nos. 109, 110, 111 and the entries relating thereto shall be omitted;
- (57) S. Nos. 113, 114, 115 and the entries relating thereto shall be omitted;
- (58) S. Nos. 118, 119, 120 and the entries relating thereto shall be omitted;
- (59) for S. No. 122 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“122.	39, 74, 75, 76	(a) Composite copper clad materials consisting of Paper + Epoxy + Glass cloth; (b) Glass Epoxy Copper clad laminates or Paper Phenolic Copper clad laminates; (c) Aluminium based Copper clad laminate; (d) Copper based Copper Clad Laminate	Printed Circuit Boards; Metal Clad Printed Circuit Boards.”;
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- (60) S. No. 123 and the entries relating thereto shall be omitted;
- (61) S. Nos. 126, 127, 128 and the entries relating thereto shall be omitted;
- (62) against S. No. 129, in column (4), for the entries, the entries “Connectors; Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Relays of contact rating upto 7 amperes.” shall be substituted;

- (63) S. No. 130, and the entries relating thereto shall be omitted;
- (64) against S. No. 131, in column (4), for the entries, the entries “LED Displays; Connectors; Parts of connectors.” shall be substituted;
- (65) against S. No. 133, in column (4), for the entries, the entries “Electronic Capacitor Grade Metallised Plastic Film; Blade fuses 1 to 40 amperes.” shall be substituted;
- (66) S. No. 134 and the entries relating thereto shall be omitted;
- (67) against S. No. 135, in column (4), for the entries, the entries “Lead Wires/Lead Tabs for electrolytic capacitors; Electronic Capacitor grade Metallized Plastic film.” shall be substituted;
- (68) S. No. 136 and the entries relating thereto shall be omitted;
- (69) against S. No. 137, in column (4), for the entries, the entries “Ceramic Substrates /Rods/ Discs / Dielectric.” shall be substituted;
- (70) S. Nos. 138, 139 and the entries relating thereto shall be omitted;
- (71) against S. No. 140, in column (4), for the entries, the entry “IC Sockets (Connectors).” shall be substituted;
- (72) S. Nos. 141, 142 and the entries relating thereto shall be omitted;
- (73) against S. No. 145, in column (4), for the entries, the entry “Resistor Grade Metallized Ceramic Cores.” shall be substituted;
- (74) for S. No. 146 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“146	34, 72, 85	(a) Chip Transistors, Varicap Diodes; (b) Polywax (c) Tin coated CRCA sheets	Tuners.”;
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- (75) against S. No. 148, in column (4), for the entries, the entry "Pre-Calcined Ferrite Powder (Spray Dried).” shall be substituted;
- (76) against S. No. 149, in column (4), for the entries, the entry "Microwave Dielectrics.” shall be substituted;
- (77) against S. No. 150, in column (4), for the entries, the entries " Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Connectors.” shall be substituted;
- (78) for S. No. 151 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

"151.	39, 69, 73	(a) Guide Ceramic; Guide LCP (Liquid Crystal Polymer) (b) Needle and springs	Print heads";
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- (79) S. No. 153 and the entries relating thereto shall be omitted;
- (80) against S. No. 154, in column (4), for the entries, the entry " Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC." shall be substituted;
- (81) S. Nos. 155, 156 and the entries relating thereto shall be omitted;
- (82) against S. No. 157, in column (4), for the entries, the entry " Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC." shall be substituted;
- (83) S. Nos. 159, 162, 163 and the entries relating thereto shall be omitted;
- (84) against S. No. 164, in column (4), for the entries, the entry "Electronic Capacitor Grade metallised Plastic Film." shall be substituted;
- (85) against S. No. 165, in column (4), for the entries, the entry "Flyback Transformers." shall be substituted;
- (86) S. No. 166 and the entries relating thereto shall be omitted;
- (87) S. Nos. 168, 169, 170 and the entries relating thereto shall be omitted;
- (88) S. Nos. 172, 173 and the entries relating thereto shall be omitted;
- (89) against S. No. 175, in column (4), for the entries, the entries "Multi layer laminates, glass epoxy copper clad laminates." shall be substituted;
- (90) S. Nos. 176, 177, 178, 179, 180, 181 and the entries relating thereto shall be omitted;
- (91) against S. No. 182, in column (4), for the entries, the entries "LED Displays, switches, power entry connectors." shall be substituted;
- (92) against S. No. 183, in column (4), for the entries, the entries "LED Displays, switches." shall be substituted;
- (93) S. Nos. 184, 185 and the entries relating thereto shall be omitted;
- (94) against S. No. 186, in column (4), for the entries, the entry "Electronic capacitor grade metallised plastic film." shall be substituted;
- (95) S. No. 187, and the entries relating thereto shall be omitted;
- (96) for S. No. 189 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“189.	28, 29, 38, 68, 69, 73	(a) Silicon carbide roller for furnace; polyethylene glycol; Zucoplast; Polyammonium citrate; Octanol; Copper oxide; (b) Grinding wheels (metal bond, resin bond, diamond wheel, Conc 50-100%, grit D15-D30- 400 mesh)/slicing wheels; (c) Conveying trays/super refractories/ pusher tiles/ ceramic saggars; Grinding steel balls (hardness 58-60%, carbon minimum 0.15%, chromium 1-1.2%); Steel balls;	Soft ferrite parts/ pre- calcined ferrite powder (spray dried)”;
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- (97) S. Nos. 191, 192, 193 and the entries relating thereto shall be omitted;
- (98) S. Nos. 195, 196, 197, 199, 200, 201, 202 and the entries relating thereto shall be omitted;
- (99) S. No. 204 and the entries relating thereto shall be omitted;
- (100) for S. No. 206 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“206.	34, 38, 39, 40, 68, 74, 85	Ceramic disc single layer; pin; washer; axial lead finish; solder/ solder paste/ solder with paste/ solder flux; solder with flux; wire leads; eyelet finish; eyelet fixing collect; marking ink; epoxy resin/ stycast; carrier tape/ cover tape/ taping material/ sealing tape/ plastic reels; Termination paste	EMI/RFI filters”;
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- (101) S. Nos. 207, 208, 209, 210, 211 and the entries relating thereto shall be omitted;
- (102) S. Nos. 213, 214 and the entries relating thereto shall be omitted;
- (103) S. Nos. 216, 217, 218, 219 and the entries relating thereto shall be omitted;
- (104) for S. No. 221 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“221.	39, 40, 84	(a) Polyacetals, Acrylonitrile-Butadiene-tyrene(ABS) copolymers; polystyrene; (b) Rubber belts /ring upto 150 mm; (c) Acetal plastic powder/ resin /granule; (d) Capstan shafts, sintered bush, rubber belts	Loudspeakers”;
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- (105) S. Nos. 222, 223, 224 and the entries relating thereto shall be omitted;

(106) for S. No. 225 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“225.	3824 90 21, 3824 90 90, 39, 9010 90 00	(i) Palladium Tetra Amine Sulphate (ii) Palladium make up solution (iii) Palladium Additive (iv) Palladium replenisher (v) Palladium Anode Polariser (vi) Liquid crystal polymer (LCP) Connectors (vii) Palladium electroplating salt (viii) Polybutylene terephthalate	Connectors”;
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(107) S. Nos. 227, 228 and the entries relating thereto shall be omitted;

(108) against S. No. 229 , in column (4), for the entries, the entry "Loudspeakers." shall be substituted;

(109) S. No. 230 and the entries relating thereto shall be omitted;

(110) S. Nos. 233, 234 and the entries relating thereto shall be omitted;

(111) S. No. 237 and the entries relating thereto shall be omitted;

(B.) in LIST B, –

(1) S. Nos. 1 and 2, and the entries relating thereto shall be omitted;

(2) for S. No. 3 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“3.	38, 58, 69, 84, 85	(a) Precalcined/Pre-sintered ferrite powder (b) Molybdenum Sillicide/Molybdenum disillicate heating elements; conveying trays; sappers	Ferrites”;
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(3) S. No. 4 and the entries relating thereto shall be omitted;

2. This notification shall come into force on the 2nd of February, 2022.

[F.No.334/01/2022-TRU]

(Nitish Karnatak)

Under Secretary to the Government of India

Note: - The principal notification No. 25/1999-Customs, dated the 28th February, 1999 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), *vide* number G.S.R.161(E), dated the 28th February, 1999 and was last amended by notification No. 57/2021-Customs, dated the 29th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 906(E), dated the 29th December, 2021.