GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 21 / 2015 - Customs (N.T.)

New Delhi, dated the 10th February, 2015

G.S.R. 82 (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), and section 93A read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 110/2014 - Customs (N.T.), dated the 17th November, 2014 published vide number G.S.R. 814 (E), dated the 17th November, 2014, namely:-

In the said Notification, in the SCHEDULE,-

(i) in CHAPTER - 42,-
(a) against Tariff item 420199, for the entry in column (3), the entry "Per piece" shall be substituted;
(b) against Tariff item 420199, for the entry in column (4), the entry "7%" shall be substituted;
(c) against Tariff item 420199, for the entry in column (5), the entry "119" shall be substituted;
(d) against Tariff item 420199, for the entry in column (7), the entry "32.3" shall be substituted;
(e) against Tariff item 42020301, for the entry in column (5), the entry "70" shall be substituted;
(f) against Tariff item 42020301, for the entry in column (7), the entry "17.3" shall be substituted;
(g) against Tariff item 42020401, for the entry in column (5), the entry "70" shall be substituted;
(h) against Tariff item 42020401, for the entry in column (7), the entry "17.3" shall be substituted;
(i) against Tariff item 420301, for the entry in column (5), the entry "820" shall be substituted;
(j) against Tariff item 420301, for the entry in column (7), the entry "164" shall be substituted;
(k) against Tariff item 420599, for the entry in column (5), the entry "99.4" shall be substituted;
(l) against Tariff item 420599, for the entry in column (7), the entry "37.8" shall be substituted;

(ii) in CHAPTER - 48,-
(a) against Tariff item 482306, for the entry in column (5), the entry "28.4" shall be substituted;
(b) against Tariff item 482306, for the entry in column (7), the entry "8.6" shall be substituted;

(iii) in CHAPTER - 57,-
(a) against Tariff item 570204, for the entry in column (5), the entry "77.9" shall be substituted;
(b) against Tariff item 570204, for the entry in column (7), the entry "17.3" shall be substituted;
(c) against Tariff item 570301, for the entry in column (5), the entry "326.4" shall be substituted;
(d) against Tariff item 570301, for the entry in column (7), the entry "127.9" shall be substituted;
against Tariff item 570304, for the entry in column (5), the entry “77.9” shall be substituted;
(f) against Tariff item 570304, for the entry in column (7), the entry “17.3” shall be substituted;
(g) against Tariff item 570501, for the entry in column (5), the entry “77.9” shall be substituted;
(h) against Tariff item 570501, for the entry in column (7), the entry “17.3” shall be substituted;
(i) against Tariff item 570503, for the entry in column (5), the entry “88.7” shall be substituted;
(j) against Tariff item 570503, for the entry in column (7), the entry “18.3” shall be substituted;

(iv) in CHAPTER - 61, after the Tariff item 61140406 and the entries relating thereto, the following Tariff item and entries shall be inserted, namely:-

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Unit</th>
<th>Rate</th>
<th>Quantity</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>61140407</td>
<td>Protective industrial wear including industrial boiler suits</td>
<td>piece</td>
<td>7.5%</td>
<td>75</td>
<td>1.7%</td>
</tr>
</tbody>
</table>

(v) in CHAPTER - 62, after the Tariff item 62110407 and the entries relating thereto, the following Tariff item and entries shall be inserted, namely:-

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Unit</th>
<th>Rate</th>
<th>Quantity</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>62110408</td>
<td>Protective industrial wear including industrial boiler suits</td>
<td>piece</td>
<td>7.5%</td>
<td>75</td>
<td>1.7%</td>
</tr>
</tbody>
</table>

(vi) in CHAPTER - 64, after Tariff item 640617 and the entries relating thereto, the following Tariff items and entries shall be inserted, namely:-

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Unit</th>
<th>Rate</th>
<th>Quantity</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>640618</td>
<td>Leather gaiters or chaps</td>
<td>Pair</td>
<td>6.9%</td>
<td>42</td>
<td>1.9%</td>
</tr>
<tr>
<td>640619</td>
<td>Synthetic gaiters or chaps</td>
<td>Pair</td>
<td>6%</td>
<td>31</td>
<td>1.9%</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11.6</td>
<td></td>
</tr>
</tbody>
</table>

(vii) in CHAPTER - 73,-

(a) against Tariff item 7308, in column (3), the entry "Kg" shall be inserted;
(b) against Tariff item 7308, for the entry in column (4), the entry "7%" shall be substituted;
(c) against Tariff item 7308, in column (5), the entry "16.5" shall be inserted;
(d) against Tariff item 7308, in column (7), the entry "4.5" shall be inserted;
(e) against Tariff item 732301, for the entry in column (5), the entry "32" shall be substituted;
(f) against Tariff item 732301, for the entry in column (7), the entry "6.8" shall be substituted;
(g) against Tariff item 732302, for the entry in column (5), the entry "32" shall be substituted;
(h) against Tariff item 732302, for the entry in column (7), the entry "6.8" shall be substituted;

(viii) in CHAPTER - 82,-

(a) for Tariff item 8207 and the entries relating thereto, the following Tariff items and entries shall be substituted, namely :-

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>8207</td>
<td>Interchangeable tools for hand tools, whether or not power-operated, or for machine – tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
PCB drills made from solid tungsten carbide blanks or rods

820701 | 1.9% | 1.9%
820799 | Others | Kg | 7.4% | 30 | 1.9% | 7.7% ;

(b) for Tariff item 821401 and the entries relating thereto, the following Tariff items and entries shall be substituted, namely :-

| “821401” | Of stainless steel | Kg | 9% | 32 | 1.9% | 6.8 |
| 821402 | Of stainless steel having nickel content of 8% or more | Kg | 9% | 63 | 1.9% | 13.3% ;

(c) for Tariff item 821501 and the entries relating thereto, the following Tariff items and entries shall be substituted, namely :-

| “821501” | Of stainless steel | Kg | 9% | 32 | 1.9% | 6.8 |
| 821502 | Of stainless steel having nickel content of 8% or more | Kg | 9% | 63 | 1.9% | 13.3% ;

(ix) in CHAPTER - 84,-

(a) against Tariff item 8433, in column (3), the entry "Kg" shall be inserted;
(b) against Tariff item 8433, for the entry in column (4), the entry "7%" shall be substituted;
(c) against Tariff item 8433, in column (5), the entry "14" shall be inserted;
(d) against Tariff item 8433, in column (7), the entry "3.8" shall be inserted;

(x) in CHAPTER - 90,-

(a) against Tariff item 900101, the entry in column (3) shall be omitted;
(b) against Tariff item 900101, for the entry in column (4), the entry "1%" shall be substituted;
(c) against Tariff item 900101, the entry in column (5) shall be omitted;
(d) against Tariff item 900101, for the entry in column (6), the entry "1%" shall be substituted;
(e) against Tariff item 900101, the entry in column (7) shall be omitted;

(xi) in CHAPTER - 95,-

(a) against Tariff item 950604, for the entry in column (2), the entry "Inflatable balls made predominantly of synthetic material, other than polyurethane" shall be substituted;
(b) against Tariff item 950610, for the entry in column (5), the entry "68" shall be substituted;
(c) against Tariff item 950610, for the entry in column (7), the entry "20" shall be substituted;
(d) after the Tariff item 950611 and the entries relating thereto, the following Tariff items and entries shall be inserted, namely:-

| “950612” | Rubber bladders | piece | 8.8% | 5.3 | 1.9% | 1.1 |
| 950613 | Shoulder or Shin guards | piece | 8.8% | 14.3 | 1.9% | 3.1 |
| 950614 | Rounders bat of wood | piece | 8.8% | 26.7 | 1.9% | 5.8% |

2. This notification shall come into force on the 13th day of February, 2015.
Note: The principal notification No. 110/2014-Customs (N.T.) dated the 17th November, 2014 was published in the Gazette of India, vide number G.S.R. 814 (E), Extraordinary, part II, Section 3, Sub-section (i) dated the 17th November, 2014.