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. 24/2005-
Customs, dated the 1st March, 2005, published in the Gazette of India, Extraordinary, Part II,
Section 3, Sub-section (i) vide number G.S.R.122 (E), dated the 1st March, 2005, namely:

(a) against serial number 13, in column (3), for the existing entry, the following entry shall
be substituted, namely:-

“All goods, except the following:-

(i) soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers;

(ii) optical transport equipments, combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS), Optical Transport Network(OTN) products, and IP Radios;

(iii) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching-Transport Profile (MPLS-TP) products;

(iv) Multiple Input / Multiple Output (MIMO) and Long Term Evolution (LTE) Products.”.

(b) after serial number 39 and the entries relating thereto, the following serial number and
the entries shall be inserted, namely:-

<table>
<thead>
<tr>
<th>“40”</th>
<th>All chapters</th>
<th>All goods for the manufacture of following goods, namely:-</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>(i) soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers;</td>
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<td></td>
<td></td>
<td>(ii) optical transport equipments, combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS), Optical Transport Network(OTN) products, and</td>
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<tr>
<td>IP Radios;</td>
<td>(iii) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching-Transport Profile (MPLS-TP) products;</td>
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<td>(iv) Multiple Input / Multiple Output (MIMO) and Long Term Evolution (LTE) Products: provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.”.</td>
<td></td>
</tr>
</tbody>
</table>

[F.No.334/15/2014-TRU]

(Pramod Kumar)
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), vide number G.S.R. 122(E), dated the 1st March, 2005 and last amended by notification No. 132/2006-Customs, dated the 30 December, 2006, vide number G.S.R.793(E), dated 30th December, 2006.