

[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 /2016-Customs**

New Delhi, the 1<sup>st</sup> March, 2016

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. 21/2012-Customs, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 194(E), dated the 17th March, 2012, namely:-

In the said notification, in the Table, -

- (a) against serial number 1, in column (3), after the words “All goods” , the words, brackets and letters “except populated Printed Circuit Boards (PCBs) of mobile phones and tablet computer” shall be inserted;
- (b) serial number 14A and the entries relating thereto shall be omitted;
- (c) against serial number 14D, in column (3), for the brackets, words and letters, “[except populated Printed Circuit Boards (PCBs), the words, letters and brackets, “except charger or adapter, battery, wired headsets and speakers of mobile handsets including cellular phones and populated Printed Circuit Boards[PCBs] shall be substituted;
- (d) after serial number 45A and the entries relating thereto, the following serial number. and the entries shall be inserted, namely :-

(1)	(2)	(3)	(4)
“45AA	2902 41 00	o-xylene for use in manufacture of phthalic anhydride: Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	2% <i>ad valorem</i> ”;

- (e) after serial number 82 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
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“82A	84, 85 or 90	Machinery, electrical equipments, other instruments and their parts [except populated Printed Circuit Boards] for use in fabrication of semiconductor wafer and Liquid Crystal Display (LCD) Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	Nil
82B	84, 85 or 90	Machinery, electrical equipments, other instruments and their parts [except populated Printed Circuit Boards] for use in assembly, testing, marking and packaging of semiconductor chips Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	Nil”;

(f) after serial number 85 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
“85A	8473 30 or 8517 70	Populated Printed Circuit Boards (PCBs) for use in manufacture of tablet computers and mobile handsets including cellular phones, Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	2%”

[F.No.334/8/2016-TRU]

[Anurag Sehgal]  
Under Secretary to the Government Of India

Note: The principal notification No. 21/2012-Customs, dated the 17th March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 194(E), dated the 17th March, 2012 and last amended by notification No. 11/2015-Customs dated the 1st March, 2015 *vide* number G.S.R. 133(E), dated the 1st March, 2015.