[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 (N.T.)

New Delhi, the 22nd January, 2018

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the 
Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 
1944) read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017, 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. 89/2017 - Customs (N.T.), dated the 21st September, 
2017, published vide number G.S.R. 1178 (E), dated the 21st September, 2017, namely:-

In the said notification, in the Schedule,-

(i) in Chapter - 3, against tariff items 030201, 0303, 030401, 030701 and 030801,-
(a) for the entry in column (4), the entry “2.1%” shall be substituted;
(b) for the entry in column (5), the entry “10.9” shall be substituted;

(ii) in Chapter - 16,-
(a) against tariff item 160301,-
(i) for the entry in column (4), the entry “2.1%” shall be substituted;
(ii) for the entry in column (5), the entry “10.9” shall be substituted;

(b) against tariff item 160501,-
(i) for the entry in column (4), the entry “2.7%” shall be substituted;
(ii) for the entry in column (5), the entry “21.6” shall be substituted;

(c) against tariff item 160502,-
(i) for the entry in column (4), the entry “2.1%” shall be substituted;
(ii) for the entry in column (5), the entry “57.2” shall be substituted;

(d) against tariff item 160503,-
(i) for the entry in column (4), the entry “2.4%” shall be substituted;
(ii) for the entry in column (5), the entry “24” shall be substituted;

(e) against tariff item 160504,-
(i) for the entry in column (4), the entry “2.7%” shall be substituted;
(ii) for the entry in column (5), the entry “46.6” shall be substituted;

(f) against tariff item 160505,-
(i) for the entry in column (4), the entry “2.1%” shall be substituted;
(ii) for the entry in column (5), the entry “10.9” shall be substituted;

(iii) in Chapter - 29,-
   (a) against tariff item 290701,-
       (i) for the entry in column (4), the entry “1.5%” shall be substituted;
       (ii) for the entry in column (5), the entry “4.7” shall be substituted;
   (b) against tariff item 291201,-
       (i) for the entry in column (4), the entry “1.5%” shall be substituted;
       (ii) for the entry in column (5), the entry “11.3” shall be substituted;

(iv) in Chapter - 39,-
   (a) tariff item 391802 and the entries relating thereto shall be omitted;
   (b) against tariff item 392603, for the entry in column (4), the entry “1.9%” shall be substituted;

(v) in Chapter - 40,-
   (a) against tariff item 401101,-
       (i) for the entry in column (4), the entry “3.6%” shall be substituted;
       (ii) for the entry in column (5), the entry “12.2” shall be substituted;
   (b) against tariff item 401102,-
       (i) for the entry in column (4), the entry “5.75%” shall be substituted;
       (ii) for the entry in column (5), the entry “11.5” shall be substituted;
   (c) against tariff item 401199,-
       (i) for the entry in column (4), the entry “3.6%” shall be substituted;
       (ii) for the entry in column (5), the entry “8.5” shall be substituted;
   (d) against tariff item 401301,-
       (i) for the entry in column (4), the entry “5.4%” shall be substituted;
       (ii) for the entry in column (5), the entry “12.3” shall be substituted;
   (e) against tariff item 401399,-
       (i) for the entry in column (4), the entry “3.6%” shall be substituted;
       (ii) for the entry in column (5), the entry “7.9” shall be substituted;

(vi) in Chapter - 41,-
   (a) against tariff items 410701, 411201, 411301, and 4114,-
       (i) for the entry in column (4), the entry “2.36%” shall be substituted;
       (ii) for the entry in column (5), the entry “4.3” shall be substituted;
   (b) against tariff items 410702, 411202 and 411302,-
       (i) for the entry in column (4), the entry “2.36%” shall be substituted;
       (ii) for the entry in column (5), the entry “2.6” shall be substituted;

(vii) in Chapter - 42,-
   (a) against tariff item 420101,-
(i) for the entry in column (4), the entry “2.2%” shall be substituted;
(ii) for the entry in column (5), the entry “48.1” shall be substituted;

(b) against tariff item 420102,-
(i) for the entry in column (4), the entry “1.6%” shall be substituted;
(ii) for the entry in column (5), the entry “256.9” shall be substituted;

(c) against tariff item 42020101,-
(i) for the entry in column (4), the entry “2.4%” shall be substituted;
(ii) for the entry in column (5), the entry “128.5” shall be substituted;

(d) against tariff item 42020201,-
(i) for the entry in column (4), the entry “2.4%” shall be substituted;
(ii) for the entry in column (5), the entry “87.9” shall be substituted;

(e) against tariff item 42020202,-
(i) for the entry in column (4), the entry “2.4%” shall be substituted;
(ii) for the entry in column (5), the entry “77.1” shall be substituted;

(f) against tariff item 42020301,-
(i) for the entry in column (4), the entry “2.0%” shall be substituted;
(ii) for the entry in column (5), the entry “17” shall be substituted;

(g) against tariff item 42020401,-
(i) for the entry in column (4), the entry “2.0%” shall be substituted;
(ii) for the entry in column (5), the entry “17” shall be substituted;

(h) against tariff item 420301,-
(i) for the entry in column (4), the entry “2.9%” shall be substituted;
(ii) for the entry in column (5), the entry “230.2” shall be substituted;

(i) against tariff item 420302,-
(i) for the entry in column (4), the entry “2.9%” shall be substituted;
(ii) for the entry in column (5), the entry “193.3” shall be substituted;

(j) against tariff item 420305,-
(i) for the entry in column (4), the entry “3.5%” shall be substituted;
(ii) for the entry in column (5), the entry “6.6” shall be substituted;

(k) against tariff item 420307,-
(i) for the entry in column (4), the entry “1.9%” shall be substituted;
(ii) for the entry in column (5), the entry “15.8” shall be substituted;

(viii) in Chapter - 51,-
(a) against tariff item 510601,-
(i) for the entry in column (4), the entry “5.1%” shall be substituted;
(ii) for the entry in column (5), the entry “118” shall be substituted;
(b) against tariff item 510602,
(i) for the entry in column (4), the entry “4.9%” shall be substituted;
(ii) for the entry in column (5), the entry “119” shall be substituted;

(c) against tariff item 510603, for the entry in column (4), the entry “5.1%” shall be substituted;

(d) against tariff item 510604, for the entry in column (4), the entry “4.9%” shall be substituted;

(e) against tariff item 510605, for the entry in column (4), the entry “5.1%” shall be substituted;

(f) against tariff item 510606, for the entry in column (4), the entry “4.9%” shall be substituted;

(g) against tariff item 510698, for the entry in column (4), the entry “5.1%” shall be substituted;

(h) against tariff item 510699,
(i) for the entry in column (4), the entry “4.9%” shall be substituted;
(ii) for the entry in column (5), the entry “40.7” shall be substituted;

(i) against tariff item 510701,
(i) for the entry in column (4), the entry “5.1%” shall be substituted;
(ii) for the entry in column (5), the entry “118” shall be substituted;

(j) against tariff item 510702,
(i) for the entry in column (4), the entry “4.9%” shall be substituted;
(ii) for the entry in column (5), the entry “119” shall be substituted;

(k) against tariff item 510703, for the entry in column (4), the entry “5.1%” shall be substituted;

(l) against tariff item 510704,
(i) for the entry in column (4), the entry “4.9%” shall be substituted;
(ii) for the entry in column (5), the entry “73.9” shall be substituted;

(m) against tariff item 510705,
(i) for the entry in column (4), the entry “5.1%” shall be substituted;
(ii) for the entry in column (5), the entry “51.2” shall be substituted;

(n) against tariff item 510706,
(i) for the entry in column (4), the entry “4.9%” shall be substituted;
(ii) for the entry in column (5), the entry “63.2” shall be substituted;

(o) against tariff item 510798, for the entry in column (4), the entry “5.1%” shall be substituted;

(p) against tariff item 510799,
(i) for the entry in column (4), the entry “4.9%” shall be substituted;
(ii) for the entry in column (5), the entry “35.4” shall be substituted;

(q) against tariff item 510801, for the entry in column (4), the entry “5.1%” shall be substituted;
(r) against tariff item 510802, for the entry in column (4), the entry “4.9%” shall be substituted;

(s) against tariff item 510901, for the entry in column (4), the entry “5.1%” shall be substituted;

(t) against tariff item 510902,-
   (i) for the entry in column (4), the entry “4.9%” shall be substituted;
   (ii) for the entry in column (5), the entry “89.1” shall be substituted;

(u) against tariff item 511001, for the entry in column (4), the entry “5.1%” shall be substituted;

(v) against tariff item 511002, for the entry in column (4), the entry “4.9%” shall be substituted;

(w) against tariff item 511101, for the entry in column (4), the entry “5.0%” shall be substituted;

(x) against tariff item 511102,-
   (i) for the entry in column (4), the entry “5.5%” shall be substituted;
   (ii) for the entry in column (5), the entry “150.1” shall be substituted;

(y) against tariff item 511198, for the entry in column (4), the entry “4.0%” shall be substituted;

(z) against tariff item 511199,-
   (i) for the entry in column (4), the entry “4.5%” shall be substituted;
   (ii) for the entry in column (5), the entry “86.2” shall be substituted;

(za) against tariff item 511201, for the entry in column (4), the entry “5.0%” shall be substituted;

(zb) against tariff item 511202,-
   (i) for the entry in column (4), the entry “5.5%” shall be substituted;
   (ii) for the entry in column (5), the entry “150.1” shall be substituted;

(zc) against tariff item 511298, for the entry in column (4), the entry “4.0%” shall be substituted;

(zd) against tariff item 511299,-
   (i) for the entry in column (4), the entry “4.5%” shall be substituted;
   (ii) for the entry in column (5), the entry “86.2” shall be substituted;

(ix) in Chapter - 55, against tariff item 551504,-
   (a) for the entry in column (4), the entry “4.5%” shall be substituted;
   (b) for the entry in column (5), the entry “79” shall be substituted;

(x) in Chapter - 56,-
   (a) against tariff items 560101, 560201, 560301 and 560601,-
      (i) for the entry in column (4), the entry “5.1%” shall be substituted;
      (ii) for the entry in column (5), the entry “118” shall be substituted;
   (b) against tariff item 560802,-
      (i) for the entry in column (4), the entry “3.2%” shall be substituted;
(ii) for the entry in column (5), the entry “17” shall be substituted;

(xi) in Chapter - 58, against tariff item 580101,-
   (a) for the entry in column (4), the entry “5.5%” shall be substituted;
   (b) for the entry in column (5), the entry “150.1” shall be substituted;

(xii) in Chapter - 60, against tariff items 600101, 600201, 600301, 600401, 600501 and 600601, for the entry in column (4), the entry “5%” shall be substituted;

(xiii) in Chapter - 64,-
   (a) against tariff item 640301,-
      (i) for the entry in column (4), the entry “2.9%” shall be substituted;
      (ii) for the entry in column (5), the entry “94.5” shall be substituted;
   (b) against tariff item 640305, for the entry in column (4), the entry “2.9%” shall be substituted;
   (c) against tariff item 640307-
      (i) for the entry in column (4), the entry “2.9%” shall be substituted;
      (ii) for the entry in column (5), the entry “50.9” shall be substituted;
   (d) against tariff item 640309, for the entry in column (4), the entry “2.9%” shall be substituted;
   (e) against tariff item 640311, for the entry in column (4), the entry “3.5%” shall be substituted;
   (f) against tariff item 640312, for the entry in column (4), the entry “3.2%” shall be substituted;
   (g) against tariff item 640601,-
      (i) for the entry in column (4), the entry “2.4%” shall be substituted;
      (ii) for the entry in column (5), the entry “47.9” shall be substituted;
   (h) against tariff item 640605,-
      (i) for the entry in column (4), the entry “2.4%” shall be substituted;
      (ii) for the entry in column (5), the entry “32” shall be substituted;
   (i) against tariff item 640607, for the entry in column (4), the entry “2.4%” shall be substituted;
   (j) against tariff item 640609,-
      (i) for the entry in column (4), the entry “1.8%” shall be substituted;
      (ii) for the entry in column (5), the entry “17.4” shall be substituted;
   (k) against tariff item 640611,-
      (i) for the entry in column (4), the entry “1.8%” shall be substituted;
      (ii) for the entry in column (5), the entry “24.1” shall be substituted;
   (l) against tariff item 640612,-
      (i) for the entry in column (4), the entry “1.8%” shall be substituted;
      (ii) for the entry in column (5), the entry “6.3” shall be substituted;
(m) against tariff items 640613 and 640618,-
   (i) for the entry in column (4), the entry “1.8%” shall be substituted;
   (ii) for the entry in column (5), the entry “24.1” shall be substituted;

(xiv) in Chapter - 70,-
   (a) against tariff item 702001,-
      (i) for the entry in column (4), the entry “2.2%” shall be substituted;
      (ii) for the entry in column (5), the entry “18.9” shall be substituted;

   (b) against tariff item 702002,-
      (i) for the entry in column (4), the entry “2.2%” shall be substituted;
      (ii) for the entry in column (5), the entry “22.1” shall be substituted;

   (c) against tariff item 702003,-
      (i) for the entry in column (4), the entry “3.8%” shall be substituted;
      (ii) for the entry in column (5), the entry “9” shall be substituted;

   (d) against tariff item 702004,-
      (i) for the entry in column (4), the entry “3.2%” shall be substituted;
      (ii) for the entry in column (5), the entry “17.6” shall be substituted;

   (e) against tariff item 702005,-
      (i) for the entry in column (4), the entry “2.2%” shall be substituted;
      (ii) for the entry in column (5), the entry “22.1” shall be substituted;

(xv) in Chapter - 87,-
   (a) against tariff item 871201,-
      (i) for the entry in column (4), the entry “2.6%” shall be substituted;
      (ii) for the entry in column (5), the entry “116” shall be substituted;

   (b) against tariff item 871202,-
      (i) for the entry in column (4), the entry “7.8%” shall be substituted;
      (ii) for the entry in column (5), the entry “586” shall be substituted;

   (c) against tariff item 871203,-
      (i) for the entry in column (4), the entry “8%” shall be substituted;
      (ii) for the entry in column (5), the entry “406” shall be substituted;

   (d) against tariff item 871204,-
      (i) for the entry in column (4), the entry “2.6%” shall be substituted;
      (ii) for the entry in column (5), the entry “116” shall be substituted;

(xvi) in Chapter - 95, against tariff item 950611,-
   (a) for the entry in column (4), the entry “3.2%” shall be substituted;
   (b) for the entry in column (5), the entry “17” shall be substituted.
2. This notification shall come into force on the 25th day of January, 2018.

[F. No. 609/8/2018-DBK]

(Anand Kumar Jha)
Under Secretary to the Government of India

Note: The principal notification No. 89/2017-Customs (N.T.), dated the 21st September, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 21st September, 2017 vide number G.S.R. 1178 (E), dated the 21st September, 2017.