



**F. No. 354/80/2004-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax Research Unit  
New Delhi**

**Circular**

Dated 20th August, 2004

To  
All Chief Commissioners of Customs & Central Excise  
All Commissioners of Customs & Central Excise

**Changes in customs duties on iron and steel**

Notification No. 83/2004-Customs, dated 20th August, 2004, has been issued today, for effecting the following changes in customs duties, in respect of iron and steel. These changes come into effect from today, i.e., 20th August, 2004.

- (i) Customs duty on non-alloy steel (other than seconds and defectives) of headings 7201, 7203 to 7217 of the Customs Tariff, has been reduced from 10% to 5%;
- (ii) Customs duty has been exempted on melting scrap of iron and steel (other than stainless steel or heat resisting steel), for use in, or supply to, a unit for the purpose of melting (from 5%);
- (iii) Customs duty on ships for breaking up has been reduced from 15% to 5%. CVD exemption has now been withdrawn on such ships and additional duty of customs (CVD) as applicable will now be payable on import of such ships.

*Sd/-*  
(GAUTAM RAY)

**Government of India  
Ministry of Finance  
Department of Revenue  
New Delhi**

**Notification No. 83/2004-Customs**

Dated 20th August, 2004

In exercise of the powers conferred by Sub-Section (1) of Section 25 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. 21/2002-Customs, dated the 1st March, 2002, namely :-

In the said Notification, in the Table, –

- (i) against S. No. 190A, for the entry in column (4), the entry “5%” shall be substituted.
- (ii) against S. No. 190B, for the entry in column (4), the entry “5%” shall be substituted.
- (iii) against S. No. 200, for the entry in column (4), the entry ‘Nil’ shall be substituted.
- (iv) for S. No. 355 and the entries relating thereto, the following shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
“355.	8908 00 00	All goods	5%	-	-”.

*Sd/-*  
(V. SIVASUBRAMANIAN)  
Deputy Secretary to the Government of India

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**Note :** The principal Notification was published in the Gazette of India, Extraordinary, vide Notification No. 21/2002-Customs, dated the 1st March, 2002 [G.S.R. 118 (E), dated the 1st March, 2002] and was last amended by Notification No. 82/2004-Customs, dated the 18th August, 2004 [G.S.R. No. 527 (E), dated the 18th August, 2004].