

OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
JAWAHARLAL NEHRU CUSTOM HOUSE
NHAVA SHEVA, DISTT. RAIGAD, MAHARASTRA

F. No:S/26-Misc-01/2004

A(M) Date:08.01.2004

STANDING ORDER NO: 03/2004

The Government of India, Ministry of Finance, Department of Revenue, has issued following Notifications in the Tariff and Non-Tariff area:-

Notifications issued on 8th January, 2004to

S. No.	Notificati on No.	Subject
1	5/2004- Customs, dated 08- 01-2004	Reduces peak rate of Customs duty on all goods (other than agricultural
2	6/2004- Customs, dated 08- 01-2004	Exempts all goods from the levy of Special Additional Duty (SAD) of 4%
3	7/2004- Customs, dated 08- 01-2004	Reduces customs i) Specified drugs, medical equipment, parts of artificial limbs/rehabilitation aids ii) Specified it products iii) Power transmission and distribution projects iv) Coal

9	13/2004-Customs, dated 08-01-2004	A) Exempts 6 items imported under transfer of residence B) Reduces import duty from 30% to 15% in respect of 17 items imported under transfer of residence
10	14/2004-Customs, dated 08-01-2004	Exempts water supply projects for agricultural and industrial use
11	15/2004-Customs, dated 08-01-2004	Specifies water supply projects for agricultural and industrial use, under
12.	16/2004-Customs, dated 08-01-2004	Specifies District Collector/DM/DC as certifying authority for water supply
13	5/2004-Customs (N.T.), dated 08-01-2004	Free baggage allowance doubled from Rs. 300 to Rs.600 per trip for crew members.
14	1/2004-IATT, dated 08-01-2004	Exempts all passengers from Inland Air Travel Tax
15	1/2004-FTT, dated 08-01-2004	Exempts all passengers from Foreign Travel Tax
16	2/2004-	A) Exempts from

	Central Excise, dated 08-01-2004	i) Pre-recordedV CDs/DVDs ii) Insecticide treated mosquito nets Parts of artificial limbs iii) B) Reduces central Computers i) Aviation turbine fuel ii) Medical furniture iii)
17	3/2004-Central Excise, dated 08-01-2004	Exempts machinery, instruments, equipments and pipes for use in water supply plants for
18	1/2004-Central Excise (N.T), dated 08-01-2004	Enables the manufacturer to send his goods without payment of duty outside the factory for testing or further

Salient features of the changes brought out by the aforesaid notifications, which take effect

2. **Changes in customs duties:**

General duty structure

25% to 20%. Preferential rates, wherever applicable, are also being reduced (agricultural and non-agricultural).
 are being reduced consequent to the reduction in peak rate of basic customs duty. to 10% in case of all projects (including ongoing projects) with an investment of at least Rs. 500 crore.
 The basic customs duty on coal is being reduced from 25% to 15%.
 5%.
 preparations based on odoriferous substances is being reduced to 150%.

Power sector

projects is being reduced from 25% to 10%.
 The basic customs duty on electricity meters is being reduced from 25% to 15%.

Information Technology (IT)/electronics/telecom

calculating/accounting machines; cash registers; ATMs; word-processing machines; electronic components or optical fibres/cables is being reduced from 5% to Nil or from 15% to 10%.
 goods (specified under notification No. 25/2002-Customs) is being reduced from 10% to Nil.
 public mobile radio trunked services and parts of such equipments are being exempted

descramblers, jammers, etc. for call interception and monitoring to be used by manufacture of telecom grade impregnated glass rovings is being reduced from 15% to 5%.
The basic customs duty on cellphones is being reduced from 10% to 5%.

Health

being reduced to 5%. These items are also being exempted from CVD by way of excise duty being reduced to 5%. These items are also being exempted from CVD by way of excise duty

Water Supply

drinking purposes is being extended to water supply projects for industrial as well as

3. **Changes in excise duties:**

Excise duty on computers is being reduced from 16% to 8%.

Excise duty on Aviation Turbine Fuel (ATF) is being reduced from 16% to 8%.

exempted from central excise duty.

being reduced from 16% to 8%.

Mosquito nets impregnated with pesticides are being exempted from excise duty.

specified rehabilitation aids are also being exempted from central excise duty.

being extended to water supply plants for industrial as well as agricultural purposes. The

4. Inland Air Travel Tax & Foreign Travel Tax are being fully exempted.

5. Baggage rules are being liberalized as follows:

computers, refrigerators of capacity upto 300 L, and cooking range) under Transfer of 15%.

baggage, is being made duty free.

from 1 litre to 2 litres.

Laptops brought as part of baggage are being exempted from customs duty.

6. Manufacturers will now be allowed to remove semi finished goods and finished goods for

The copies of the Notifications are enclosed.

All the officers should go through the Notifications carefully and prepare a note reflecting the changes brought out in the commodities handled by them and effect of Notification on the Revenue. Any ambiguity in the Notifications should immediately be brought out to the notice of the undersigned so that the matter may be taken up with the Ministry for corrective remedial measures.

(N.K. BHUJABAL) COMMISSIONER OF CUSTOMS

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**JAWAHARLAL NEHRU CUSTOM HOUSE
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F. No:S/26-Misc-01/2004

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PUBLIC NOTICE NO: 03/2004

Attention of all importers, CHAs, Shipping Agents, Steamer Agents, Shipping Lines and Members of Trade is invited to the following Notifications in the Tariff and Non-Tariff area issued by the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

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		<p>iii) Power transmission and distribution projects</p> <p>iv) Coal</p> <p>v) Nickel</p> <p>vi) Project imports</p> <p>vii) Cell phones</p>
4	8/2004-Customs, dated 08-01-2004	Exempts specified capital goods for electronic industry
5	9/2004-Customs, dated 08-01-2004	<p>i) Reduces customs duty on specified raw materials of electronic industry from 5% to Nil.</p> <p>ii) Reduces duty on four specified raw materials of electronic industry from 15% to 5%</p>
6	10/2004-Customs, dated 08-01-2004	Reduces duty on goods covered under Bangkok Agreement and Preferential
7	11/2004-Customs, dated 08-01-2004	Exempts laptop imported as baggage

8	12/2004-Customs, dated 08-01-2004	Exempts cinematographic films, exposed but not developed,
9	13/2004-Customs, dated 08-01-2004	A) Exempts 6 items imported under transfer of residence B) Reduces import duty from 30% to 15% in respect of 17 items imported under transfer of residence
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