

[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. 19/2023-Customs

New Delhi, the 31st March, 2023

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, on 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, Ministry of Finance (Department of Revenue), No.25/2021-Customs, dated the 31st March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 241 (E), dated the 31st March, 2021, namely :-

In the said notification, -

I. For TABLE 1, the following Table shall be substituted, namely: -

“TABLE 1

S.No.	Tariff Item	Description	Rate in % (unless otherwise specified)
(1)	(2)	(3)	(4)
1.	3023900	All goods	12.00%
2.	3028990	All goods	15.00%
3.	3034300	All goods	17.10%
4.	3034400	All goods	12.00%
5.	3034600	All goods	12.00%
6.	3035700	All goods	12.00%
7.	3038300	All goods	12.00%
8.	3038990	All goods	17.10%
9.	3049900	All goods	21.00%
10.	3054900	All goods	0.00%
11.	3056990	All goods	17.10%
12.	6031100	All goods	42.00%
13.	6031200	All goods	42.00%
14.	6031300	All goods	42.00%
15.	6031400	All goods	42.00%
16.	6031500	All goods	42.00%
17.	15041010	All goods	21.00%
18.	15041091	All goods	21.00%
19.	15041099	All goods	21.00%
20.	15042010	Fish Body Oil (Crude)	21.00%
21.	15042020	Fish Body Oil (Refined) having following quality parameters: (i) Free Fatty Acids <	21.00%

		0.10% (as Oleic Acid); (ii)Moisture < 0.5%; (iii) Perozide value (PV) <10 milli equivalent/kg of oil; (iv) Eicosapentaenoic Acid EPA + Docosaphexaenoic Acid DHA 5-15%	
22.	15042090	All goods	21.00%
23.	17031000	All goods	21.00%
24.	19019010	All goods	0.00%
25.	19019090	All goods	0.00%
26.	19021100	All goods	0.00%
27.	19021900	All goods	21.00%
28.	19022010	All goods	0.00%
29.	19022090	All goods	0.00%
30.	19023010	All goods	0.00%
31.	19023090	All goods	0.00%
32.	19053100	All goods	31.50%
33.	19053211	All goods	31.50%
34.	19053219	All goods	31.50%
35.	19053290	All goods	31.50%
36.	19059010	All goods	17.10%
37.	19059020	All goods	17.10%
38.	19059030	All goods	17.10%
39.	19059040	All goods	17.10%
40.	19059090	All goods	17.10%
41.	20019000	All goods	0.00%
42.	20071000	All goods	0.00%
43.	20079910	All goods	12.00%
44.	20079920	All goods	12.00%
45.	20079930	All goods	12.00%
46.	20079940	All goods	12.00%
47.	20079990	All goods	12.00%
48.	20082000	All goods	12.00%
49.	20089911	All goods	19.30%
50.	20089912	All goods	19.30%
51.	20089913	All goods	19.30%
52.	20089914	All goods	19.30%
53.	20089919	All goods	19.30%
54.	20089991	All goods	19.30%
55.	20089992	All goods	19.30%
56.	20089993	All goods	19.30%
57.	20089994	All goods	19.30%

58.	20089999	All goods	19.30%
59.	21069011	All goods	120.00%
60.	21069019	All goods	120.00%
61.	21069040	All goods	120.00%
62.	21069050	All goods	120.00%
63.	21069060	All goods	120.00%
64.	21069070	All goods	120.00%
65.	21069080	All goods	120.00%
66.	21069091	All goods	120.00%
67.	21069092	All goods	120.00%
68.	21069099	All goods	120.00%
69.	22021010	All goods	12.00%
70.	22021020	All goods	12.00%
71.	22021090	All goods	12.00%
72.	22072000	All goods	12.00%
73.	22090010	All goods	0.00%
74.	22090020	All goods	0.00%
75.	22090090	All goods	0.00%
76.	24049100	All goods	120.00%
77.	30049011	All goods	7.00%
78.	30049012	All goods	7.00%
79.	30049013	All goods	7.00%
80.	30049014	All goods	7.00%
81.	30049015	All goods	7.00%
82.	30049021	All goods	7.00%
83.	30049022	All goods	7.00%
84.	30049023	All goods	7.00%
85.	30049024	All goods	7.00%
86.	30049025	All goods	7.00%
87.	30049026	All goods	7.00%
88.	30049027	All goods	7.00%
89.	30049029	All goods	7.00%
90.	30049031	All goods	7.00%
91.	30049032	All goods	7.00%
92.	30049033	All goods	7.00%
93.	30049034	All goods	7.00%
94.	30049035	All goods	7.00%
95.	30049036	All goods	7.00%
96.	30049039	All goods	7.00%
97.	30049041	All goods	7.00%

98.	30049042	All goods	7.00%
99.	30049043	All goods	7.00%
100.	30049044	All goods	7.00%
101.	30049045	All goods	7.00%
102.	30049046	All goods	7.00%
103.	30049047	All goods	7.00%
104.	30049048	All goods	7.00%
105.	30049049	All goods	7.00%
106.	30049051	All goods	7.00%
107.	30049052	All goods	7.00%
108.	30049053	All goods	7.00%
109.	30049054	All goods	7.00%
110.	30049055	All goods	7.00%
111.	30049056	All goods	7.00%
112.	30049057	All goods	7.00%
113.	30049058	All goods	7.00%
114.	30049059	All goods	7.00%
115.	30049061	All goods	7.00%
116.	30049062	All goods	7.00%
117.	30049063	All goods	7.00%
118.	30049064	All goods	7.00%
119.	30049065	All goods	7.00%
120.	30049066	All goods	7.00%
121.	30049067	All goods	7.00%
122.	30049069	All goods	7.00%
123.	30049071	All goods	7.00%
124.	30049072	All goods	7.00%
125.	30049073	All goods	7.00%
126.	30049074	All goods	7.00%
127.	30049075	All goods	7.00%
128.	30049076	All goods	7.00%
129.	30049077	All goods	7.00%
130.	30049079	All goods	7.00%
131.	30049081	All goods	7.00%
132.	30049082	All goods	7.00%
133.	30049083	All goods	7.00%
134.	30049084	All goods	7.00%
135.	30049085	All goods	7.00%
136.	30049086	All goods	7.00%
137.	30049087	All goods	7.00%

138.	30049088	All goods	7.00%
139.	30049089	All goods	7.00%
140.	30049091	All goods	7.00%
141.	30049092	All goods	7.00%
142.	30049093	All goods	7.00%
143.	30049094	All goods	7.00%
144.	30049095	All goods	7.00%
145.	30049096	All goods	7.00%
146.	30049099	All goods	7.00%
147.	30051010	All goods	0.00%
148.	30051090	All goods	0.00%
149.	30059010	All goods	0.00%
150.	30059020	All goods	0.00%
151.	30059030	All goods	0.00%
152.	30059040	All goods	0.00%
153.	30059050	All goods	0.00%
154.	30059060	All goods	0.00%
155.	30059070	All goods	0.00%
156.	30059090	All goods	0.00%
157.	30064000	All goods	0.00%
158.	32081010	All goods	0.00%
159.	32081020	All goods	0.00%
160.	32081030	All goods	0.00%
161.	32081090	All goods	0.00%
162.	32082010	All goods	4.00%
163.	32082020	All goods	0.00%
164.	32082030	All goods	4.00%
165.	32082090	All goods	4.00%
166.	32089011	All goods	4.00%
167.	32089019	All goods	4.00%
168.	32089021	All goods	0.00%
169.	32089022	All goods	4.00%
170.	32089029	All goods	4.00%
171.	32089030	All goods	4.00%
172.	32089041	All goods	4.00%
173.	32089049	All goods	4.00%
174.	32089050	All goods	0.00%
175.	32089090	All goods	4.00%
176.	32091010	All goods	4.00%
177.	32091090	All goods	0.00%

178.	32099010	All goods	0.00%
179.	32099020	All goods	0.00%
180.	32099090	All goods	0.00%
181.	34011110	All goods	0.00%
182.	34011120	All goods	0.00%
183.	34011190	All goods	0.00%
184.	34011911	All goods	7.00%
185.	34011919	All goods	7.00%
186.	34011920	All goods	7.00%
187.	34011930	All goods	7.00%
188.	34011941	All goods	7.00%
189.	34011942	All goods	7.00%
190.	34011990	All goods	7.00%
191.	34012000	All goods	7.00%
192.	34013011	All goods	0.00%
193.	34013012	All goods	0.00%
194.	34013019	All goods	0.00%
195.	34013090	All goods	0.00%
196.	34024900	All goods	0.00%
197.	34025000	All goods	0.00%
198.	34029011	All goods	7.00%
199.	34029012	All goods	7.00%
200.	34029019	All goods	7.00%
201.	34029020	All goods	0.00%
202.	34029030	All goods	7.00%
203.	34029041	All goods	0.00%
204.	34029042	All goods	0.00%
205.	34029049	All goods	7.00%
206.	34029051	All goods	0.00%
207.	34029052	All goods	7.00%
208.	34029059	All goods	7.00%
209.	34029091	All goods	7.00%
210.	34029092	All goods	0.00%
211.	34029099	All goods	7.00%
212.	39172110	All goods	0.00%
213.	39172190	All goods	0.00%
214.	39172200	All goods	0.00%
215.	39172310	All goods	0.00%
216.	39172390	All goods	0.00%
217.	39172910	All goods	0.00%

218.	39172920	All goods	0.00%
219.	39172930	All goods	0.00%
220.	39172940	All goods	0.00%
221.	39172950	All goods	0.00%
222.	39172990	All goods	0.00%
223.	39173910	All goods	0.00%
224.	39173920	All goods	0.00%
225.	39173990	All goods	0.00%
226.	39174000	All goods	7.00%
227.	39191000	All goods	7.00%
228.	39199010	All goods	7.00%
229.	39199020	All goods	8.50%
230.	39199090	All goods	12.00%
231.	39201011	All goods	8.50%
232.	39201012	All goods	8.50%
233.	39201019	All goods	8.50%
234.	39201091	All goods	7.00%
235.	39201092	All goods	7.00%
236.	39201099	All goods	7.00%
237.	39211100	All goods	7.00%
238.	39211900	All goods	0.00%
239.	39231010	All goods	9.00%
240.	39231020	All goods	9.00%
241.	39231030	All goods	9.00%
242.	39231040	All goods	9.00%
243.	39231090	All goods	9.00%
244.	39232100	All goods	10.50%
245.	39232990	All goods	12.00%
246.	39233010	All goods	12.00%
247.	39233090	All goods	9.00%
248.	39235010	All goods	9.00%
249.	39235090	All goods	9.00%
250.	39239010	All goods	9.00%
251.	39239020	All goods	9.00%
252.	39239090	All goods	9.00%
253.	39269010	All goods	9.00%
254.	39269021	All goods	9.00%
255.	39269029	All goods	9.00%
256.	39269031	All goods	9.00%
257.	39269039	All goods	9.00%

258.	39269041	All goods	9.00%
259.	39269049	All goods	9.00%
260.	39269051	All goods	9.00%
261.	39269059	All goods	9.00%
262.	39269061	All goods	9.00%
263.	39269069	All goods	9.00%
264.	39269071	All goods	9.00%
265.	39269079	All goods	9.00%
266.	39269080	All goods	9.00%
267.	39269091	All goods	9.00%
268.	39269099	All goods	9.00%
269.	42021910	All goods	10.50%
270.	42021920	All goods	9.00%
271.	42021930	All goods	9.00%
272.	42021940	All goods	9.00%
273.	42021950	All goods	9.00%
274.	42021960	All goods	9.00%
275.	42021990	All goods	9.00%
276.	42022110	All goods	9.00%
277.	42022120	All goods	9.00%
278.	42022190	All goods	9.00%
279.	42022910	All goods	9.00%
280.	42022990	All goods	9.00%
281.	42023110	All goods	9.00%
282.	42023120	All goods	9.00%
283.	42023190	All goods	9.00%
284.	42029100	All goods	9.00%
285.	42029200	All goods	9.00%
286.	42029900	All goods	9.00%
287.	42031010	All goods	7.00%
288.	42031090	All goods	7.00%
289.	42050011	All goods	8.50%
290.	42050019	All goods	8.50%
291.	42050020	All goods	8.50%
292.	42050090	All goods	8.50%
293.	44209010	All goods	7.00%
294.	44209090	All goods	7.00%
295.	48192010	All goods	5.70%
296.	48192020	All goods	5.70%
297.	48192090	All goods	5.70%

298.	48196000	All goods	5.70%
299.	48219010	All goods	7.00%
300.	48219090	All goods	7.00%
301.	49019900	All goods	7.00%
302.	49119910	All goods	0.00%
303.	49119920	All goods	0.00%
304.	49119990	All goods	0.00%
305.	52051110	All goods	14.00%
306.	52054410	All goods	14.00%
307.	52081230	All goods	13.00%
308.	52081990	All goods	17.50%
309.	52082990	All goods	19.00%
310.	52083990	All goods	19.00%
311.	52084230	All goods	19.00%
312.	52084929	All goods	17.50%
313.	52085990	All goods	13.00%
314.	52102990	All goods	19.00%
315.	52111110	All goods	10.00%
316.	52111900	All goods	17.50%
317.	52112010	All goods	19.00%
318.	52113990	All goods	19.00%
319.	52114130	All goods	19.00%
320.	52114200	All goods	19.00%
321.	52114330	All goods	19.00%
322.	52114990	All goods	19.00%
323.	52115110	All goods	19.00%
324.	52115220	All goods	19.00%
325.	52115990	All goods	19.00%
326.	54083300	All goods	19.00%
327.	55161200	All goods	19.00%
328.	60024000	All goods	10.00%
329.	60029000	All goods	10.00%
330.	60032000	All goods	10.00%
331.	60041000	All goods (of artificial fibres)	14.30%
332.	60062200	All goods	14.30%
333.	60063200	All goods	14.30%
334.	63021010	All goods	17.50%
335.	63021090	All goods	17.50%
336.	63022110	All goods	13.00%
337.	63022190	All goods	19.00%

338.	63022200	All goods	13.00%
339.	63022900	All goods	17.50%
340.	63024010	All goods	17.50%
341.	63024020	All goods	17.50%
342.	63024030	All goods	17.50%
343.	63024040	All goods	17.50%
344.	63024090	All goods	17.50%
345.	63025110	All goods	17.50%
346.	63025190	All goods	17.50%
347.	63041100	All goods	17.50%
348.	63041910	All goods	17.50%
349.	63041920	All goods	10.00%
350.	63041930	All goods	19.00%
351.	63041940	All goods	17.50%
352.	63041990	All goods	19.00%
353.	63049110	All goods	0.00%
354.	63049120	All goods	17.50%
355.	63049190	All goods	17.50%
356.	63049211	All goods	17.50%
357.	63049219	All goods	17.50%
358.	63049221	All goods	17.50%
359.	63049229	All goods	17.50%
360.	63049231	All goods	17.50%
361.	63049239	All goods	17.50%
362.	63049241	All goods	17.50%
363.	63049249	All goods	17.50%
364.	63049250	All goods	17.50%
365.	63049260	All goods	17.50%
366.	63049270	All goods	17.50%
367.	63049281	All goods	17.50%
368.	63049289	All goods	17.50%
369.	63049291	All goods	17.50%
370.	63049299	All goods	17.50%
371.	63049300	All goods	13.00%
372.	63049910	All goods	17.50%
373.	63049991	All goods	17.50%
374.	63049992	All goods	17.50%
375.	63049999	All goods	17.50%
376.	65050090	All goods	0.00%
377.	70159010	All goods	7.00%

378.	70159020	All goods	7.00%
379.	70159090	All goods	7.00%
380.	71023910	All goods	7.00%
381.	71023990	All goods	7.00%
382.	71049900	All goods	0.00%
383.	71131950	All goods	15.50%
384.	71131960	All goods	15.50%
385.	71141110	All goods	15.50%
386.	71141120	All goods	15.50%
387.	71141920	All goods	15.50%
388.	71141930	All goods	15.50%
389.	71142020	All goods	15.50%
390.	71142030	All goods	15.50%
391.	71159010	All goods	7.00%
392.	71159090	All goods	7.00%
393.	71161000	All goods	7.00%
394.	71162000	All goods	7.00%
395.	71171910	All goods	15.50%
396.	71171920	All goods	15.50%
397.	71171990	All goods	15.50%
398.	71179010	All goods	15.50%
399.	71179090	All goods	15.50%
400.	73069011	All goods	6.00%
401.	73069019	All goods	6.00%
402.	73069090	All goods	6.00%
403.	76101000	All goods	4.00%
404.	85340000	All goods	0.00%
405.	85365010	All goods	7.00%
406.	85365020	All goods	7.00%
407.	85365090	All goods	7.00%
408.	85369010	All goods	7.00%
409.	85369020	All goods	7.00%
410.	85369030	All goods	7.00%
411.	85369090	All goods	7.00%
412.	88040010	All goods	0.00%
413.	88040020	All goods	0.00%
414.	90014010	All goods	0.00%
415.	90014090	All goods	0.00%
416.	90015000	All goods	0.00%
417.	90031100	All goods	0.00%

418.	90031900	All goods	0.00%
419.	90039000	All goods	0.00%
420.	90041000	All goods	0.00%
421.	90049010	All goods	0.00%
422.	90049020	All goods	0.00%
423.	90049090	All goods	0.00%
424.	90182000	All goods	0.00%
425.	90183100	All goods	0.00%
426.	90183210	All goods	0.00%
427.	90183220	All goods	0.00%
428.	90183230	All goods	0.00%
429.	90183290	All goods	0.00%
430.	90183910	All goods	0.00%
431.	90183920	All goods	0.00%
432.	90183930	All goods	0.00%
433.	90183990	All goods	0.00%
434.	90185010	All goods	0.00%
435.	90185020	All goods	0.00%
436.	90185030	All goods	0.00%
437.	90185090	All goods	0.00%
438.	90189011	All goods	5.30%
439.	90189012	All goods	5.30%
440.	90189019	All goods	5.30%
441.	90189021	All goods	5.30%
442.	90189022	All goods	5.30%
443.	90189023	All goods	5.30%
444.	90189024	All goods	5.30%
445.	90189025	All goods	5.30%
446.	90189029	All goods	5.30%
447.	90189031	All goods	5.30%
448.	90189032	All goods	5.30%
449.	90189041	All goods	5.30%
450.	90189042	All goods	5.30%
451.	90189043	All goods	5.30%
452.	90189044	All goods	5.30%
453.	90189091	All goods	5.30%
454.	90189092	All goods	5.30%
455.	90189093	All goods	5.30%
456.	90189094	All goods	5.30%
457.	90189095	All goods	5.30%

458.	90189096	All goods	5.30%
459.	90189097	All goods	5.30%
460.	90189098	All goods	5.30%
461.	90189099	All goods	5.30%
462.	90212900	All goods	3.00%
463.	91031000	All goods	8.00%
464.	91052900	All goods	14.30%
465.	91081100	All goods	0.00%
466.	91081900	All goods	0.00%
467.	91089000	All goods	0.00%
468.	91091010	All goods	5.70%
469.	91091090	All goods	5.70%
470.	91099000	All goods	5.70%
471.	91118000	All goods	0.00%
472.	91131000	All goods	0.00%
473.	91132010	All goods	0.00%
474.	91132090	All goods	0.00%
475.	91139010	All goods	7.00%
476.	91139090	All goods	7.00%
477.	91149040	All goods	0.00%
478.	91143010	All goods	7.00%
479.	91143020	All goods	7.00%
480.	91149030	All goods	0.00%
481.	91149091	All goods	0.00%
482.	91149092	All goods	0.00%
483.	95030010	All goods	14.00%
484.	95030020	All goods	14.00%
485.	95030030	All goods	14.00%
486.	95030090	All goods	14.00%
487.	96033010	All goods	4.00%
488.	96033020	All goods	4.00%
489.	96033090	All goods	4.00%
490.	96180000	All goods	4.00%”;

II. For TABLE 2, the following Table shall be substituted, namely: -

“TABLE 2

S. No	HS 8 digit	Description	Extent of tariff concessions (percentage of the applied rate of duty)
(1)	(2)	(3)	(4)
1.	22087011	All goods	30%
2.	22087012	All goods	30%
3.	22087091	All goods	30%
4.	22087092	All goods	30%
5.	22089011	All goods	30%
6.	22089012	All goods	30%
7.	22089019	All goods	30%
8.	22089091	All goods	30%
9.	22089092	All goods	30%
10.	22089099	All goods	30%”;

III. In TABLE 4, against S.No. 7, in column (4), for the entry, the entry “40,000 tons” shall be substituted.

2. This notification shall come into force on the 1st day of April, 2023.

[F. No. CBIC-190354/49/2021-TRU]

(Nitish Karnatak)
Under Secretary to the Government of India

Note: The principal notification No. 25/2021-Customs, dated the 31st March, 2021 was published in the Gazette of India, *vide* number G.S.R. 241(E), dated the 31st March, 2021 and was last amended by notification No. 51/2022-Customs, dated the 28th September, 2022, published in the Gazette of India, *vide* number G.S.R 736(E), dated the 28th September, 2022.