

BUDGET 24-25 Notifications

Notification Nos. 29 to 39-Customs, dated 23rd July, 2024

S. No.	Notification No.	Description
1	29/2024-Customs	Seeks to amend notification No. 154/94-Customs dated the 13th July, 1994 which provides for duty-free import of commercial samples.
2	30/2024-Customs	Seeks to further amend notification No. 50/2017-Customs dated the 30th June, 2017, so as to notify BCD related changes.
3	33/2024-Customs	Seeks to amend notification No. 57/2000-Customs dated 8th May 2000, which provides concessional rate for gold, silver and platinum imported under specified schemes.
4	34/2024-Customs	Seeks to amend notification related to electronics including Nos. 25/1999-Customs, 25/2002-Customs and 57/2017-Customs.
5	36/2024-Customs	Seeks to provide exemption/concessional rate of BCD and SWS to critical minerals.
6	38/2024-Customs	Seeks to amend 32 notifications in order to extend their validity to a further period and amend notification No. 153/94-Customs to extend the time period for re-export of certain foreign origin goods when imported for maintenance, repair and overhaul.
7	39/2024-Customs	Seeks to amend notification No. 45/2017-Customs dated 30th June, 2017 in order to extend the time period of re-import.

Key Notification for ESDM Sector

1. Notification No. 34/2024-Customs Date: 23rd July, 2024

Purpose: To amend existing customs notifications in the interest of public policy.

Key Amendments:

A. Notification No. 25/1999-Customs (28th February 1999):

- **Extension:** The deadline for certain provisions is extended from 30th September 2024 to 31st March 2029.
- **List A Updates:**
 - **S. No. 18:** Removal (**Deletion**) of "tinned copper interconnect; toughened glass with low iron content and transmittivity of min. 90% and above" after 30th September 2024.
 - **New Entries Added:**
 - **131A:** Fine barrier or Met gold replenishers Connectors
 - **131B:** Fortron Resin (Polysulphones) Connectors
 - **215A:** Oxygen Free Copper Resistors
 - **225B:** Various solutions for plating and connectors

B. Notification No. 25/2002-Customs (1st March 2002): (For Capital Goods)

- **Extension:** The deadline is extended from 30th September 2024 to 31st March 2029.

C. Notification No. 57/2017-Customs (30th June 2017): (Mobile Phones)

- **New Entries:**
 - **5F:** Printed Circuit Board Assembly (PCBA) of cellular mobile phones with a 15% duty.
 - **13C:** Charger or Adapter for cellular mobile phones with a 15% duty.
 - **23:** Cellular mobile phones with a 15% duty.
- **Adjustments:** Changes to duty rates and entries for various items related to mobile phones.

Effective Date: 24th July 2024

2. Notification No. 30/2024-Customs Date: 23rd July, 2024

A. Proposed Extensions until 31ST MARCH 2026 for Notification No. 50/2017-Customs (Notification No. 30/2024-Customs: Key Changes Announced – ESDM sector)

S. No.	S. No. of 50/17-Cus	Brief Description
4	133	Gold ores and concentrates
7	164	Electrical energy supplied from SEZ unit to DTA
8	165	Electrical energy supplied from SEZ to DTA
9	172	Specified goods used in manufacture of silicon wafers or solar wafers for manufacture of solar cell or module
15	253	Specified Goods for manufacture of Brushless Direct Current (BLDC) motors
16	257	Tags, labels, stickers, belts, buttons, hangers, or printed bags imported by bonafide exporters
21	265	Capacitor grades polypropylene granules for manufacture of Capacitor grade plastic
24	276	Ethylene-propylene-non-conjugated diene rubber (EPDM) for manufacture of insulated wire and cables
33	333	Moulds, tools, and dies, for the manufacture of parts of electronic components or electronic equipment
34	334	(i) Graphite Felt or Graphite pack for growing silicon ingots; (ii) Thin Steel wire used in wire saw for slicing of silicon wafers
35	345A	Simply Sawn Diamonds
36	364A	Spent catalyst or ash containing precious metals
37	368	Ferrous Scrap
38	378	Metal parts for manufacture of electrical insulators falling under heading 8546
41	381	Flat copper wire for use in the manufacture of photovoltaic ribbon for manufacture of solar photovoltaic cell or modules
45	415A	Platinum or Palladium for manufacture of Noble Metal Compounds & Noble Metal Solutions

S. No.	S. No. of 50/17-Cus	Brief Description
46	416	Ceria zirconia compounds for use in the manufacture of washcoat for catalytic converters
47	417	Cerium compounds for use in the manufacture of washcoat for catalytic converters
48	418	Zeolite for use in the manufacture of washcoat for catalytic converters
49	422	Machinery, electrical equipment for use in semiconductor wafer and LCD
50	423	Machinery, electrical equipment for use in marking and packaging of semiconductor chips
51	426	Specified goods for the manufacture of semiconductor devices, memory card, IC, solar cell
61	471	All parts for use in the manufacture of LED lights
62	472	All inputs for use in the manufacture of LED driver or MCPCB for LED lights
63	476	Television equipment, cameras, etc. for taking films, imported by a foreign film unit or television team
64	477	Filming equipment of foreign origin if imported into India after having been exported therefrom
65	480	Goods imported for being tested in specified test centers
66	489B	Goods for manufacturing of Microphones
67	504	Parts and Components of Digital Still Image Video Cameras
68	509	Parts, components, and accessories for manufacture of Digital Video Recorder
69	510	Parts, components, and accessories for use in manufacture of reception apparatus for television
70	511	Parts, components, and accessories for manufacture of CCTV Camera
71	512	Specified Parts, components, and for use in manufacture of Lithium-ion battery and battery pack
72	512A	Inputs, parts, or sub-parts for use in the manufacturing of Printed Circuit Board Assembly
73	515A	Open Cell for manufacture of TV Panel
74	516	The following goods for use in the manufacture of Liquid Crystal Display

S. No.	S. No. of 50/17-Cus	Brief Description
		(LCD) /LED TV Panel
75	517	Magnetrons for manufacture of domestic microwave ovens
76	519	Raw materials or parts for use in manufacture of e-Readers
77	523A	Parts, sub-parts, inputs or raw material for use in manufacture of Lithium-ion cells
78	527	Lithium-ion cell use in manufacture of battery or battery pack
79	527A	Lithium-ion cell for use in manufacture of battery or battery pack of cellular mobile
80	527B	Lithium-ion cell for manufacture of battery or battery pack of EV
87	539	(a) Satellites and payloads; (b) Ground equipment brought for testing of (a)
88	539A	Scientific and technical instruments etc for launch vehicles and satellites
103	580	X-Ray Baggage Inspection Systems and parts thereof
104	581	Portable X-ray machine / system
105	583	Parts and cases of braille watches, for the manufacture of Braille watches
106	591	Parts of electronic toys
107	593	Parts of video games for the manufacture of video games
110	237	Specified material for manufacture of EVA (Ethylene Vinyl Acetate) sheets or backsheet, which are used in the manufacture of solar photovoltaic cells or modules (Scope of materials which can be imported is being increased)

B. Exemptions To Lapse as of 30th September 2024

Under Notification No. 50/2017-Customs (Notification No. 30/2024-Customs: Key Changes Announced – ESDM sector)

S. No.	SN of 50/2017-Customs	Description
1	478	Wireless apparatus, accessories, and parts for licensed amateur

S. No.	SN of 50/2017-Customs	Description
		radio operators.
5	238	Organic/inorganic coating material for manufacturing electrical steel.
6	254	Catalyst for manufacturing cast components of Wind Operated Electricity Generators.
7	255	Resin for manufacturing cast components of Wind Operated Electricity Generators.
8	277A	Calendared plastic sheets for manufacturing Smart Cards under chapter heading 8523.
9	339	Concessional rate on toughened glass with low iron content and high transmissivity for solar thermal collectors or heaters.
10	421	Goods required for basic telephone, cellular mobile, internet services, or closed user group data networks via INSAT satellite system.
12	475	Specified goods including scramblers, descramblers, encoders, decoders, jammers, and network monitoring systems.
13	482	Newspaper page transmission and reception facsimile systems; Telephoto transmission and reception systems.
14	495	Batteries for electrically operated vehicles, including two and three-wheeled electric motor vehicles.
15	497	Active Energy Controller (AEC) for use in manufacturing Renewable Power System (RPS) inverters.
16	579	Survey instruments, 3D modeling software, and equipment for mineral exploration and surveying.
19	340	Solar tempered glass or anti-reflective coated glass for manufacturing solar cells/panels/modules.