

[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. 11/2022-Customs

New Delhi, the 1<sup>st</sup> February, 2022

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 exempts the goods of the description as specified in column (3) of the Table below and falling within the Chapter or heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate as specified in the corresponding entry in column (4) of the said Table, subject to any of the conditions as specified in the Annexure to this notification, the Condition No. of which is mentioned in the corresponding entries in column (5) of the said Table.

TABLE

S.No.	Chapter or heading or sub-heading or tariff item	Description of goods	Standard rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	8501	Vibrator motor for use in manufacture of wrist wearable devices (commonly known as smart watches).	10%	1 and 2
2.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 1.	Nil	1 and 2
3.	8507 60 00/	Battery for use in manufacture of wrist	Nil	1 and 3

	8507 80 00	wearable devices (commonly known as smart watches).	5%	1 and 4
			10%	1 and 5
			15%	1 and 6
4.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 3.	Nil	1 and 2
5.	8517 79 10	Printed Circuit Board Assembly (PCBA) for use in manufacture of wrist wearable devices (commonly known as smart watches).	Nil	1 and 3
			10%	1 and 4
			15%	1 and 5
			15%	1 and 6
6.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 5.	Nil	1 and 2
7.	8517 79 90	Display assembly for use in manufacture of wrist wearable devices (commonly known as smart watches).	Nil	1 and 3
			Nil	1 and 4
			5%	1 and 5
			10%	1 and 6
8.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 7.	Nil	1 and 2
9.	8544	Charging cable for wrist wearable devices (commonly known as smart watches)	Nil	1 and 3
			5%	1 and 4
			10%	1 and 5
		<i>Explanation</i> - For the purposes of this entry, charging cable for wrist wearable devices means a USB cable containing magnetic connector exclusively used for charging of wrist wearable devices.	15%	1 and 6
10.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 9.	Nil	1 and 2

11.	39, 73, 85	The following parts, components and accessories of wrist wearable devices (commonly known as smart watches), namely: - (i) Watch dial front panel (ii) Watch dial back panel (iii) Key (housing part) (iv) Key lock (housing part) (v) Strap long side (silicone or other material(s) adjustable strap) (vi) Strap short side (silicone or other material(s) locking strap) (vii) Strap keeper (viii) Locking hook (ix) Buckle (x) Link rod for buckle (xi) Link rod for strap (xii) Black clothing tape (xiii) Conductive tape (xiv) Double sided foam tape for bio sensor (xv) Screws.	Nil	1 and 3
			5%	1 and 4
			10%	1 and 5
			15%	1 and 6
12.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 11.	Nil	1 and 2

#### ANNEXURE

Condition No.	Conditions
1.	If the importer follows the procedure specified in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
2.	Valid from 1 <sup>st</sup> April, 2022 onwards.

3.	Valid from 1 <sup>st</sup> April, 2022 upto 31 <sup>st</sup> March, 2023.
4.	Valid from 1 <sup>st</sup> April, 2023 upto 31 <sup>st</sup> March, 2024.
5.	Valid from 1 <sup>st</sup> April, 2024 upto 31 <sup>st</sup> March, 2025.
6.	Valid from 1 <sup>st</sup> April, 2025 onwards.

2. This notification shall come into force on the 2<sup>nd</sup> day of February, 2022.

[F.No.334/01/2022-TRU]

(Nitish Karnatak)

Under Secretary to the Government of India