

**[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. 33/2024-CUSTOMS (N.T.)

New Delhi, the 30th April, 2024

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 77/2023-Customs (N.T.), dated the 20th October, 2023 published *vide* number G.S.R. 792 (E), dated the 20th October, 2023, namely :-

In the said notification, -

- (I) in the Notes and conditions, after paragraph 13, the following paragraph shall be inserted, namely: -

“(13A) The term “counts” wherever used in Chapter 52 shall mean “counts in New English (Ne)”:

- (II) in the Schedule, -

- (i) for Chapter-3, the following Chapter shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---|---|-----|-------|------|
| “CHAPTER-3 | | | | |
| FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES | | | | |
| 0301 | Live fish | Kg | 4% | 12.2 |
| 0302 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 | | | |
| 030201 | In chilled form | Kg | 4% | 27.9 |
| 030299 | Others | | 0.15% | |
| 0303 | Fish, frozen, excluding fish fillets and other fish meat of heading 0304 | Kg | 4% | 24.2 |
| 0304 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | | | |
| 030401 | In chilled or frozen form | Kg | 4% | 39.3 |
| 030402 | Surimi fish paste | Kg | 4% | 10.8 |
| 030499 | Others | | 0.15% | |

| | | | | |
|--------|--|----|---------|-------|
| 0305 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process | | 0.15% | |
| 0306 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine | | | |
| 030601 | Shrimp/prawn in frozen form other than Accelerated Freeze Dried (AFD) | Kg | 3.5% | 30.8 |
| 030602 | Accelerated Freeze Dried (AFD) shrimp / prawn | Kg | 2.9% | 123.8 |
| 030603 | Lobster / Crab | Kg | 4.4% | 74.6 |
| 030604 | Pasteurised tinned chilled crab meat | Kg | 4.5% | 201 |
| 030605 | Others in chilled or frozen form | Kg | 4.4% | 46.3 |
| 030699 | Others | | 0.15% | |
| 0307 | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process | | | |
| 030701 | In chilled or frozen form | Kg | 4.5% | 29.5 |
| 030799 | Others | | 0.15% | |
| 0308 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process | | | |
| 030801 | In chilled or frozen form | Kg | 4.5% | 24.2 |
| 030899 | Others | | 0.15% | |
| 0309 | Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption | | | |
| 030901 | In chilled or frozen form | Kg | 2.9% | 24.2 |
| 030999 | Others | | 0.15%"; | |

(ii) for Chapter – 16, the following Chapter shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---|--|-----|---------|------|
| “CHAPTER-16 | | | | |
| PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | | | | |
| 1601 | Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products | | 0.15% | |
| 1602 | Other prepared or preserved meat, meat offal blood or insects | | 0.15% | |
| 1603 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates | | | |
| 160301 | Of fish or crustaceans in chilled or frozen form | Kg | 4% | 46.3 |
| 160399 | Others | | 0.15% | |
| 1604 | Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs | | | |
| 160401 | Surimi analogue product | Kg | 4% | 12.4 |
| 160499 | Others | | 0.15% | |
| 1605 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | | | |
| 160501 | Shrimp/prawn in frozen form other than Accelerated Freeze Dried (AFD) | | | |
| 16050101 | Breaded shrimp/prawn | Kg | 3.5% | 23.6 |
| 16050199 | Others | Kg | 3.5% | 23.6 |
| 160502 | Accelerated Freeze Dried (AFD) shrimp / prawn | Kg | 2.9% | 91 |
| 160503 | Lobster / Crab | Kg | 4.4% | 82.2 |
| 160504 | Pasteurised tinned chilled crab meat | Kg | 4.5% | 201 |
| 160505 | Others in chilled or frozen form | | | |
| 16050501 | Breaded Squids | Kg | 4.3% | 53.6 |
| 16050599 | Others in chilled or frozen form | Kg | 4.3% | 53.6 |
| 160599 | Others | | 0.15%”; | |

(iii) in Chapter-42-,

(a) against tariff item 42020103, for the entry in column (5), the entry “74.9” shall be substituted;

- (b) against tariff item 42020201, for the entry in column (5), the entry “251.2” shall be substituted;
- (c) against tariff item 42020204, for the entry in column (5), the entry “144.7” shall be substituted;
- (d) against tariff item 42020301, for the entry in column (5), the entry “78.9” shall be substituted;
- (e) against tariff item 42020402, for the entry in column (5), the entry “33.7” shall be substituted;
- (f) against tariff item 420303, -
 - (i) for the entries in column (2), the words “Golf Gloves made of leather” shall be substituted;
 - (ii) for the entries in column (3), the word “Piece” shall be substituted;
- (g) against tariff item 420304, -
 - (i) for the entries in column (2), the words “Golf Gloves made of leather in combination with textile materials” shall be substituted;
 - (ii) for the entry in column (3), the word “Piece” shall be substituted;
 - (iii) for the entry in column (5), the entry “14.5” shall be substituted;
- (h) against tariff item 420310, for the entry in column (5), the entry “36.7” shall be substituted;
- (i) after tariff item 420310 and before tariff item 420399 and the entries relating thereto, the following tariff items and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---------|--|------|------|--------|
| “420311 | Sports gloves, other than Golf gloves, made of leather | Pair | 3.6% | 14.5 |
| 420312 | Sports gloves, other than Golf gloves, made of leather in combination with textile materials | Pair | 3.6% | 14.5”; |

- (iv) in Chapter-63, -
 - (a) against tariff item 630201, -
 - (i) for the entry in column (4), the entry “3%” shall be substituted;
 - (ii) for the entry in column (5), the entry “68.9” shall be substituted;
 - (b) against tariff item 630202, for the entry in column (4) “2.6%” shall be substituted;

(v) in Chapter -72, -

(a) for tariff item 7218 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|--------|---|-----|--------|-----|
| "7218 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel | | | |
| 721801 | Containing at least 12% chromium, 7% nickel and 2% molybdenum | Kg | 3.1% | 39 |
| 721899 | Others | | 1.5%"; | |

(b) for tariff item 7222 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|--------|--|-----|--------|-----|
| "7222 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel | | | |
| 722201 | Containing at least 18% nickel, 2% molybdenum and 1% titanium | Kg | 2.1% | 28 |
| 722299 | Others | | 1.5%"; | |

(c) after tariff item 722801 and before tariff item 722899 and the entries relating thereto, the following tariff items and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---------|---|-----|------|------|
| "722802 | Of alloy steel, containing at least 28% nickel and 16% cobalt | Kg | 2.1% | 35 |
| 722803 | Of alloy steel, containing at least 17% nickel, 4% molybdenum and 7% cobalt | Kg | 2.3% | 70"; |

(vi) in Chapter -75, -

(a) for tariff item 7502 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|--------|---|-----|---------|-----|
| "7502 | Unwrought nickel | | | |
| 750201 | Containing at least 20% chromium, 8% molybdenum and 1% cobalt | Kg | 2.4% | 78 |
| 750299 | Others | | 0.15%"; | |

(b) for tariff item 7505 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|--------|--|-----|---------|-----|
| "7505 | Nickel bars, rods, profiles and wire | | | |
| 750501 | Containing at least 18% chromium and 3% molybdenum | | 1.3% | |
| 750599 | Others | | 0.15%"; | |

(vii) in Chapter -81, -

(a) for tariff item 8108 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|--------|--|-----|--------|-----|
| "8108 | Titanium and articles thereof, including waste and scrap | | | |
| 810801 | Containing at least 78% titanium | | 1.6% | |
| 810899 | Others | | 1.2%"; | |

(viii) in Chapter -85, -

(a) against tariff item 8526, for the entry in column (4), the entry "1.3%" shall be substituted;

(ix) in Chapter -87, for tariff item 8710 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|--------|---|-----|---------|-----|
| "8710 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles | | | |
| 871001 | Mine protected vehicle | | 1.6% | |
| 871099 | Others | | 0.5% “; | |

(x) in Chapter -88, -

(a) against tariff item 8806, for the entry in column (4), the entry “1.7%” shall be substituted;

(b) for tariff item 8807 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|--------|--|-----|--------|-----|
| "8807 | Parts of goods of heading 8801, 8802 or 8806 | | | |
| 880701 | Gimbal compass for aircraft/spacecraft | | 7.6% | |
| 880702 | Optical bench assembly for aircraft/spacecraft | | 10.2% | |
| 880703 | Turret for MI-17 helicopter | | 8.3% | |
| 880799 | Others | | 1.7%”; | |

(xi) in Chapter -93, -

(a) for tariff item 9301 and the entries relating thereto, the following tariff items and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|--------|--|-----|-----|-----|
| "9301 | Military weapons, other than revolvers, pistols and the arms of heading 9307 | | | |
| 930101 | Towed artillery gun systems | | 1% | |

| | | | | |
|--------|--------------------------------------|--|--------|--|
| 930102 | Vehicle mounted artillery gun system | | 3% | |
| 930103 | Multi- barrel rocket launchers | | 1% | |
| 930199 | Others | | 0.5%"; | |

(b) after tariff item 930601 and before tariff item 9307 and the entries relating thereto, the following tariff items and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---------|---------|-----|--------|-----|
| "930602 | Missile | | 0.7% | |
| 930699 | Others | | 0.5%". | |

2. This notification shall come into force on the 3rd day of May, 2024.

(F.No.605/13/2023-DBK)

(Kapil Prajapati)
Under Secretary

Note: The principal notification No. 77/2023- Customs (N. T.), dated the 20th October, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 20th October, 2023 *vide* number G.S.R 792 (E), dated the 20th October, 2023.