

भारत का राजपत्र
The Gazette of India

प्रसाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 110] नई दिल्ली, सोमवार, चैत्र 1, 1968/चैत्र 12, 1890

No. 110] NEW DELHI, MONDAY, APRIL 1, 1968/CHAITRA 12, 1890

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF COMMERCE

IMPORT TRADE CONTROL

New Delhi, the 31st March 1968

ORDERS

S.O. 1288.—In exercise of the powers conferred by Section 3 of the Imports and Exports (Control) Act 1947 (18 of 1947), the Central Government hereby makes the following Order, to amend further the Imports (Control) Order, 1955, namely:—

1. This Order may be called the Imports (Control) First Amendment Order, 1968.
2. In the Imports (Control) Order, 1955,—

(A) the existing clause 6 shall be substituted by the following, namely,—

“6. Refusal of licence.—(1) The Central Government or the Chief Controller of Imports and Exports may refuse to grant a licence or direct any other licensing authority not to grant a licence:—

- (a) if no foreign exchange is available for the purpose;
- (b) if the grant of a licence to an applicant is prejudicial to the interests of the State;
- (c) if it has been decided to canalise imports and distribution thereof through special or specialised agencies or channels;
- (d) if the applicant is a partner in a partnership firm, or a director of a private Limited company, which is for the time being subject to any action under clause 8;
- (e) if the applicant is a partnership firm or a Limited company any partner or director whereof, as the case may be, is for the time being subject to any action under clause 8, 8A or 8B; and

- (f) If any amount demanded from the applicant under the Customs Act, 1962 or any penalty imposed on him under the said Act has remained unpaid for a period of three months.
- (2) The refusal of a licence under sub-clause (1) shall be without prejudice to any other action that may be taken by a licensing authority under the relevant import policy and procedure in force in respect of an application.
- (B) In clause 11,—
- (a) in sub-clause (1), in sub-paragraph (gg) thereof, after item (iii), the following shall be inserted, namely,—
- “(iv) Tea falling under Serial No. 25 of Part IV of the ITC Schedule”.
- (b) In sub-clause (2),—
- (i) in sub-paragraph (c), after the word ‘use’, the words ‘and by laboratories for research purpose’, shall be inserted;
- (ii) the existing sub-paragraph (d) shall be substituted by the following namely,—
- “(d) scientific instruments, apparatus and appliances, and replacement parts thereof, by technical and research institutions or Government research and analytical laboratories, for their own use, provided the c.i.f. value of such goods, imported at any one time, shall not exceed one thousand rupees”.
- (iii) after the existing sub-paragraph (e), the following sub-paragraph shall be inserted, namely:—
- “(f) High purity chemicals, by research and analytical laboratories, for their own use, provided the c.i.f. value of such goods imported at any one time shall not exceed two hundred and fifty rupees”.
- (C) The existing Schedule I, shall be substituted by the Schedule I, as annexed to this Order.

SCHEDULE I

(See Clause 3)

N.B.— Each entry in column (2) has the same meaning as in the item of the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), specified against it in column (3) being the item which applies wholly or in part, to the entry in column (2)

Serial No.	Name of article	Item of first Schedule to Indian Tariff Act, 1934.
1	2	3

Part I

1.	Calcium Molybdate, Molyte and other Molybdenum products.	28 and 70(I)
2.	Ferro-Tungsten	63(I)
3.	Ferro Molybdenum	63(I)
4.	Ferro-Vanadium	63(I)
5.	Ferro-Titanium	63(I)
6.	Ferro-Phosphorus	63(I)
7.	Ferro- Columbium (also known as ferro-niobium)	63(I)
8.	Ferro-Selenium	63(I)
9.	Ferro-Silicon	63(35)
10.	Ferro-Chrome	63(I)

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Part I—*contd.*

- | | | |
|------|---|--|
| 11 | Refined Ferro-Manganese: | 63(1) |
| | (a) All grades below 3% Carbon | |
| | (b) All grades of 3% and above carbon | |
| 12 | Silico-Manganese | 63(1) |
| 13 | Silico-Spiegel | 63(1) |
| 14 | Ferro-Silicon Zirconium and Ferro Boron: | 63(1) |
| | (i) Ferro Silicon Zirconium | |
| | (ii) Ferro Boron | |
| 15 | Iron or steel angle, channel, tee, flat beam or joist, zed, trough and piling | 63(2) |
| 16 | (a) Iron or Steel rounds, rods, squares, hexagons and other sections and shapes and whether black or bright | 63(3), 63(14), 63(19), 63(20), 63(25) and 63(30) |
| | (b) High speed, alloy and carbon tool steel section, stainless and heat resisting steels | |
| 16-A | Bright M. S. and Free Cutting quality (high sulphur and/or Ledloy) Bars, Rounds, Rods, Squares, Hexagons, Octagons and Flats and other sections including Steel Shaftings (Reeled), Bright drawn, turned and polished bars. | |
| 17 | Iron and steel pipes and tubes and fittings therefor including valves and boiler tubes cut to shape and size and unscrewed mild-steel tubes or cycle frames in lengths and cut to size, but excluding non-ferrous pipe fittings flexible metallic tubes, and brass/copper coated tubes. | 63(6), 63(7), 63(17), 63(18) and 72(3). |
| | (i) Iron and steel valves, strainers and hydrants and parts thereof. | |
| | (ii) (a) Boiler tubes in full lengths or cut to shape and size. | |
| | (b) Cast iron pressure pipes and specials. | |
| | (c) Oil line pipes and tubes. | |
| | (d) Steel/Wrought iron pressure pipes and tubes (coated or uncoated) excluding stainless steel tubes. | |
| | (e) Mechanical tubing welded including mild steel tubes for cycle frames in lengths cut to sizes. | |
| | (f) Mechanical tubing (seamless) | |
| | (g) Stainless steel pipes and tubes. | |
| | (iii) Pipes or tubes flexible, for passing gas or fluid under pressure and telescopic flush pipes. | |
| | (iv) (a) Wrought Iron steel pipe fittings n.o.s. | |
| | (b) Other steel pipe fittings, n.o.s. | |
| 18 | Iron or steel plates, medium plates, sole plates, terne plates, black plates, silver finished plates including cast iron and plates | 63(7), 63(19) and 63(20) |
| 19 | Steel ingots and iron or steel, blooms, billets and slabs excluding pieces of less than 1½-inches square or thick | 63(8) |
| 20 | Iron and steel structures, fabricated partially or wholly, if made mainly or wholly of iron or steel bars, sections, plates or sheets for the construction of buildings and colliery arches or pit props and parts thereof | 63(9), 63(28), 63(30). |
| 21 | Steel tinplates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers | 63(10) |
| 22 | Iron and Steel bolts, nuts, set screws, machine screws, and machine studs but excluding bolts, nuts and screws adapted for use on cycles | 63(12), 63(13), 75(1) and 65(5) |
| | (a) Machine screws, Set screws, and Machine studs. | |
| | (b) Others | |
| 23 | Iron and steel hooks and strips | 64(14) and 63(34) |
| 24 | Iron and steel rivets and bifurcated rivets: | 63(15) |
| | (a) Bifurcated rivets. | |
| | (b) Timmen's rivets. | |
| | (c) Others | |

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Part I—*contd.*

- 25 Iron and steel roofing nails, k.k. nails, rose nails, horse and bullock shoes nails, dowel nails, chair nails, clout nails, boat nails, panel pins and washers, all sorts n.o.s. 63(16)
- (a) Panel pins of size 1" and below.
- (b) Panel pins of over 1" size (*i.e.*, wire nails).
- (c) Deleted.
- (d) Others
- 26 (i) Iron and steel sheets, less than 3mm, coated and uncoated galvanised cellactie, including, tinmle Black plates, and
(ii) High Silicon Electrical Steel sheets, excluding laminations, Stampings and punchings 63(20), 63(28) and 63(31)
- 27 Iron or steel rails, sleepers or fish plates for railways and tramways, Dog spikes, chain spikes and screw spikes, (*i.e.* Railway fittings other than Fish Plates) 63 (21), 63(22), and 63(23)
- 28 Malleable Iron Castings including malleable iron pipe fittings etc. 63(22)
- 29 Iron or Steel wire ropes or wire strand (stranded wire) 63(24)
- 30 Iron or steel wire whether plain or barbed (excluding uncoated electrodes) 63(24), 63(25), and 63(32)
- 31 Iron or steel wire nails 63(25)
- 32 Deleted.
- 33 Deleted.
- 34 Iron or steel wire rods coated or uncoated (excluding electrodes) 63(3), 63(25) and 63(28)
- 35 Iron and Steel wire nettings 63(28)
- (a) Iron and Steel wire netting of all sorts (excluding Stainless Steel wire netting).
- (b) Stainless Steel wire netting
- 35-A Iron and Steel welded fabrics (other than bar and rod) specially designed for the reinforcement of concrete 63(26)
- 36 Iron or Steel wire chain link fencing wire mesh, wire staples (excluding machines staples) and boot and shoe grindery 63(16), 63(25), 63(28), 20, 28, 22(3) and 87.
- (a) Wire chain link fencing.
- (b) Iron or steel stapling wire, including copper coated stapling wire galvanised or black (excluding machine staples) .
- (c) Boot and shoe grindery, the following, namely :—
- (i) Machine tacks.
- (ii) Tacks anchor for shoes (for use on machines)
- (iii) Plugs tips flange
- (iv) Wire required for lasting of boots and shoes
- (v) Slugging wire
- (vi) Rand and taking wire
- (vii) Milled tacking wire
- (viii) Screwing wire
- (ix) Autosoler wire
- (x) Rivets for shoes
- (xi) Nails for fixing heel tips and toe plates
- (xii) Nails for fixing rubber
- (xiii) Buckets for shoes
- (xiv) Heel tips
- (xv) Toe plates
- (xvi) Light cut hand tacks for shoes and tangles for shoes
- (xvii) Blue cut and/or Bright cut tacks
- (xviii) Heel pins
- (xix) Iron or steel shoes eyelets including those enamelled or celluloid dipped (but excluding, brass shoe eyelets and hooks for boot and shoes)

Part I—contd.

- (xx) Cutlery nails, bills, hobs, stud, pronged protectors (but excluding heel tips and toe plates and spikes for boots and shoes)
- (xxi) Steel shoe shanks
- (xxii) Grooved Tacks
- (d) Wire mesh
- (e) Others
- 37 Shell steel 63(28)
- 38 Iron castings (unmachined) and iron and steel chains all sorts, including ship chains but excluding all types of transmission chains 63(11) and 63(28)
 - (a) Ship chains, the following, namely:—
 - (i) Wrought iron or steel stud link chains for anchoring.
 - (ii) Wrought iron or steel long link chains used for keeping Derick in position.
 - (b) Iron and steel chains, all sorts assessable under item 63(11) and 63(28) of the I. C. T. excluding chains for automobiles and cycles whether cut to length or in rolls, and also excluding ship chains covered by S. No. 38 (a)/I.
 - (c) Iron castings (un-machined).
- 39 Steel die blocks 63(28).
- 39-A Unmachined steel castings 63(28)
- 40 Unmachined steel forgings including forged steel balls 63(28)
- 39-A Old iron and steel including defective cuttings and remelting scrap 63
- 41 Copper, wrought including the following *viz.*, rods section, strip, tape, foil, pipe, sheet including highly polished sheet specially prepared for making process blocks, lithographic sheets and the following manufactures, *viz.*, copper perforated sheets and sheet cut to size, tubes, rods and pipes cut to shape and size. 64, 64(3), 64(4), 64(5), 72(2) and 72(3)
 - (i) Copper, wrought in the following forms, *viz.*, tape, foil highly polished sheet specially prepared for making process blocks, lithographic sheet and copper perforated sheet
 - (ii) Copper wrought in the following forms, *viz.*, rods, sections, pipes, tubes, plates, sheets, circles and strips in coiled form or straight length cut to shape and size
 - (iii) Copper flexible pipes or tubes, for passing gas or fluid under pressure.
- 42 Copper scrap whether ingotted or otherwise 64(1).
- 43 Lead wrought including the following *viz.*, pipes, tubes, foil, wire and sheets including sheet for Tea Chests 67, 67(1) and 67(2)
- 43-A Lead ingot, pigs and lead scrap 67(3)
- 43-B Antimonial lead in the ingot and wrought form including the following *viz.*, pipes, tubes and sheets 70(1).
- 44 Zinc or spelter unwrought including mazak alloys of zinc and aluminium containing not less than 94 percent, zinc, zinc dross, dust, ashes and zinc in the form of ingots, cake, tile, slabs, plate and granulations including all forms of zinc scrap, zinc wrought including wire, rods sections, sheets including highly polished sheets especially prepared for making process blocks, lithographic sheets & the following manufactures *viz.*, zinc, perforated sheets cut to size. 68, 68(1), 68(2), 68(3), 72(2) and 72(3)
 - (a) Zinc or spelter unwrought in the form of ingots, cake, tiles and slabs.
 - (b) Zinc scrap, zinc dross and zinc ashes.
 - (c) Zinc granulations and dust
 - (d) Zinc wrought including wire, rods, section, plains sheets (including perforated sheets cut to size and shape)

Part I—contd.

	(e) (i) Photo engravers' zinc sheets including highly polished quality.	
	(ii) Lithographic zinc sheets/plates for offset printing.	
	(f) Others.	
45	(a) Tin block and tin scrap	69 and 69 (1)
	(b) Tin plate scrap.	
45-A	Tin wrought including the following viz., foil and wire	70(1)
45-B	White metal (antifriction metal), solders (including cored) and printing metals	69(21)
	(i) Brass, bronze and similar alloys wrought including the following viz., wire, rod, sections, sheet, pipe, tube; unwrought and in the form of ingot and scrap whether ingotted or otherwise and the following manufactures, viz., perforated sheets, sheets cut size and pipe, rod and tube cut to shape and size including manufactures of Nickel Alloys and Nickel chrome Alloys but excluding chemical or imitation gold	65(70), 70(A) 70(4) 70(6) and 72(3)
	(ii) Nickel base alloys and Nickel chrome alloys including manufactures and scraps thereof.	
	(a) Brass, bronze and similar alloys unwrought and in the form of ingot and scrap whether ingotted or otherwise and the following manufactures, viz., perforated sheets.	
	(b) Nickel base alloys and nickel chrome alloys including manufactures and scraps thereof.	
	(c) Brass, bronze and similar alloys wrought including the following viz., wire, rod, section, sheet, pipe and tube and the following manufactures, viz., rod and tube cut to shape and size but excluding chemicals or imitation gold.	
	(d) Bronze flexible pipes or tubes for passing gas or fluid under pressure.	
47	Copper, unwrought in the form of ingots, blooms, slabs, cakes, tiles, bricks, blocks, billet cathodes, blister bars, electrolytic wire bars and ingot bars	64(2)
47-A	Antimony ingot regulus and star metal	70(1), 70(2) and 70(3)
48	Nickel including Nickel scrap in all forms excluding manufactures thereof but including nickel pellets and nickel anodes	65(1) and 70(1)
49	All copper base alloys including phosphor copper and cupronickel and scrap of such alloys in all forms but excluding all manufactures	70(1)
50	Monel metal unwrought	70(1)
51	Tungsten metal in all forms including alloys all manufactures, semis and products thereof	70(1)
52	Molybdenum metal in all forms including alloys, all manufactures, semis and products thereof	70(1)
53	(a) Calcium Manganese Silicon	70(1) and 87
	(b) Calcium Silicide	
54	Iron and steel screws all sorts including gimlet points	63(33) and (71)
	(a) Wood screw of the following descriptions :—	
	1. Countersunk Head Wood screws lathe pointed.	
	2. Galvanised Cone Head Roofing Screws.	
	3. Galvanised Cone Head Cutter Wood Screws.	
	4. Galvanised Mushroom Head Cutter Wood Screws.	
	5. Large Head Coffin Screws.	
	6. Square Head Coffin Screws.	
	7. Dowell Screw.	
	8. Laying-in-Screws.	
	9. Phillips Recessed Wood Screws.	

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Part I—contd.

(b) Wood Screws of the types specified below :—

- 1 Countersunk Head Wood screws.
- 2 Countersunk Head Household assortment.
- 3 Countersunk Head wormed to head.
- 4 Round Head Wood Screws.
- 5 Raised Head Wood Screws.
- 6 Cheese Head Wood Screws.

(c) Iron and Steel Screws of the following descriptions :—

- (i) Coash, Screws, Square and Hexagonal Head.
- (ii) Self Tapping Screws (Sheet Metal Screws) including Hammer Drive Screws.

(d) Leaves for leaf springs.

55 Steel earth wire for electric installations 72(3)

(i) Earthwire (stranded).

(ii) Steel earthwire for hydro-electric installations.

55-A Rolling rolls for steel works (whether of cast iron, cast steel or forged 72(3)

56 Fabricated iron and steel sheets, for the construction of coal tubes and fabricated galvanised iron sheets for roofing railway wagons . 74

57 Iron or steel tyres, axles, wheels and buffers for locomotives, wagons and carriage, whether for railway or tramways and iron or steel railway or tramway springs, whether laminated or coiled. 72(3), 74, 74(I)
74(3), 75 and
74(4).

(a) Iron or steel tyres, axles and wheels.

(b) Iron or steel buffers for locomotives, wagons and carriages whether for railways or tramways.

(c) Railways or Tramways coiled springs.

(d) Railways or Tramways springs laminated.

(e) Industrial coil springs and formed springs including precision springs.

58 Locomotive pistons, rods and motion parts 72 & 72 (3)

59 Pig Iron 63(4)

Part II

1 Dry battery wax, red and black, wooden separators and sealing compounds for batteries and accumulators 15, 73(7)
& 87

(a) Wooden separators.

(b) Dry battery wax, red, black, etc.

2 Deleted.

3 Raw Manila hemp (Fibre) 46(4) (a)

4 Raw hemp excluding raw Manila hemp (Fibre) 46(4)

5 Raw sisal fibre 46(5)

6 Aloe Fibre 46(5)

7 Sisal yarn 53

Packing and Jointing Material

7-A Asbestos manufactures, not otherwise specified 58(I)

(a) Asbestos yarn, packings, Rope lagging and Asbestos Textile products all sorts.

(b) Compressed Asbestos Fibre jointing sheets, mill board, Ferrobestos.

(c) Asbestos based products for electrical insulation and products not otherwise specified.

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Part II—contd.

- 1-B Packing engines and boilers all sorts, not otherwise specified . . . 58(2)
- 7-C Steam, pneumatic and hydraulic packings for all machinery . . . 72(3)
- 8 Readymade boiler packing 72(3)

Metals and manufactures thereof.

- 9 Iron and steel and articles made thereof excepting those covered by parts, I, IV, V and VI of this Schedule (including coated and uncoated electrodes both rod and wire) and including non-ferrous pipe fittings, telescopic flush tubes, brass/copper coated tubes but excluding old iron and steel and articles made thereof . . . 63(1) to 63(28)
- (a) Machined Steel balls above 9/16" diameter.
- (b) Machined Steel balls 9/16" diameter and below.
- (c) Unmachined Steel Balls.
- (d) (i) Coated or uncoated arc welding electrodes.
- (ii) Iron or steel coated and uncoated rods, wire, foils strip for gas welding and brazing.
- (e) Steel drums and barrels.
- (f) Welded wire mesh.
- (g) Others.
- 10 Manufactures of copper, excluding scrap and those mentioned in Part I of the Schedule . . . 64
- (a) Rods, wire, foil and strip made of copper for gas welding and brazing.
- (b) Copper wire (other than bare hard drawn electrolytic copper wire).
- (c) Others including copper powder.
- 11 German Silver (including nickel silver) including semi-manufactures and scraps thereof . . . 65
- 12 Aluminium circles, sheets, strips and other manufactures, not otherwise specified . . . 66
- 13 Aluminium in any crude form, including ingots, bars, blocks, slabs, billets, shots and pellets . . . 66(1) and 66(2)
- 14 Deleted.
- 15 Zinc or spelter, manufactures, not otherwise specified, excluding scraps, and those mentioned in Part I of this Schedule . . . 68
- 16 Manufactures of brass, bronze and similar alloys not otherwise specified excluding scrap and chemicals or imitation gold and those mentioned in Part I of the Schedule . . . 70 and 70(6).
- (a) Electrodes made of brass, bronze and other similar alloys and rods, foil, wire and strip, made of brass bronze, and other similar alloys for gas welding and brazing,
- (b) Sintered Bronze self-lubricating Bushes and Bearings (popularly known as Oilite Bushes).
- (c) Other sintered metal parts/components.
- (d) Others.
- 17 All sorts of metals and alloys other than Iron & Steel and manufactures thereof not otherwise specified excluding those mentioned in Parts I, IV, V and VI of the Schedule . . . 70(1), 70(7), 70(8) and 70(9).
- (a) (i) Cadmium, cobalt, manganese, magnesium, bismuth, chromium, vanadium and other virgin non-ferrous metals not otherwise specified and manufactures thereof including Nickel manufactures and also including monel metal manufactures, Dental silver alloys in 1 and 5 oz., packing aluminium leadwings, glazing bars and magnesium powder, but excluding non-ferrous semi-manufactures and alloys and also excluding Electrodes, rod, foil, wire and strips for gas welding and brazing made of alloys not otherwise specified.

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Part II—contd.

- (a) (ii) All Non-ferrous welding electrodes/rods/wires strips/foil/special shapes made of pure metals or alloys thereof, for purpose of gas welding and brazing.
- (a) (iii) Non-ferrous electroplating Anodes of all non-ferrous metals like Nickel, Cadmium, Chromium, Bismuth, Copper, Zinc, Lead, Tin, Antimony, etc.
- (b) Non-ferrous resistance alloys and bi-metal semi-manufactures like rods, strips, wires, foils, etc.
- (c) Aluminium alloy items (other than those used in aircraft construction) containing not more than 99 per cent of aluminium in the form of plates, sheets, circles, strips, rods, bars, tubes, sections, wires and rivets.
- (d) Aluminium scrap.
- (e) Others.
- 18 Racks for withering of tea leaves 71(6).
- Bearings*
- 19 (1) Ball Bearings 71, 72 (3), 72(35) to 72(38).
- (i) Ball bearings of 1" bore (internal) diameter and below.
- (ii) Ball bearings above 1" bore (internal) diameter and upto and including 2" bore (internal) dia.
- (iii) Ball bearings above 2" bore (internal) diameter upto and including 3" bore (internal) dia.
- (iv) Ball bearings above 3" bore (internal) diameter.
- (v) Component parts of Ball bearings not otherwise specified.
- 19 (2) Roller bearings including needle roller bearings and needle roller assemblies 72(3), 72(38) and 75(11).
- (i) Cylindrical roller bearings.
- (ii) Component parts of Roller bearings including accessories, such as rollers including needle rollers, sleeves, nuts and washers 71, 72(3), 72(38) and 75(11).
- 19 (3) (i) Taper roller bearings 71, 72(3), 75(4), 75(11).
- (ii) Component parts of taper roller bearings 81, 72(3), 75(4) and 75(11).
- Small tools and hand tools/Centre Thin Caps*
- 20 (1) Metal working tools :
- (a) Tools and cutter tipped with either Tungsten Carbide or Stellite solid or Ceramic or other oxide tips (including inserted types) and spare tips and bits thereof excluding tools, tips and bits made out of steel which fall under S. No. 20(1)(b)/II or S. No. 20(1)(c)/II. 71 & 72(3).
- (b) Milling Cutters, Gear Cutters, End Mills, Slitting Saws, taps, dies and other thread forming tools.
- (c) Metal working saws (including power operated hacksaw blades), wire drawing dies and other metal working tools (machine worked) not specified elsewhere.
- 20 (2) Wood-working Tools :
- (a) (i) Circular saws, inclusive of inserted blade types. 71 & 72(3)
- (ii) Wood working band saws.
- (iii) Other machine worked saws.
- (b) Machine worked cutters including all machine worked wood-working tools not elsewhere specified.
- (3) The following hand tools :—
- (a) (i) Files and Rasps.
- (ii) Emery wheel dressers and cutters.
- (iii) Glass cutting or writing diamond tools.

Part II—contd.

- (b) (i) Tube expanders, Hand saws other than fret or piercing saws.
 (ii) Hack saw blades.
 (iii) Fret or piercing saws and coping saws.
 (4) (a) Adjustable hand reamers or expanding reamers . . . 71 & 72(3)
 (b) Twist drills and reamers less than 3/64" dia.
 (c) Carbide tipped drills and reamers.
 (d) Twist drills and reamers of 3/64" dia. and above.

Precision and measuring tools.

- 21 The following precision and measuring tools : . . . 71, 72(3) and 77

(1) Micrometers, Universal Surface Gauges, Vernier Height Gauges, Vernier Depth Gauges, Micrometer Depth Gauges, Rule Depth Gauges, Planer and Shaper Gauges, Taper Parallel Gauges, Screw Pitch Gauges, Fillet and Radius Gauges, Feeler Gauges, Thickness Gauge Stocks, Twist Drill and Machine Screws Tap Gauges, Calliper and Wire Gauges, Drill and wire Gauges, Jobbers Drill Gauges, Drill Point and Depth Gauges, Rolling Mill Gauges, English Standard Wire Gauges, Dial Gauges, Dial Test Indicators, Lath Test Indicators, Straight Edges, Indicator Attachments, Vernier Callipers, Universal Bevel Protractors, Protractors, Combination Sets, Stainless Steel Draftsman's Protractors, Gear Tooth Verniers, Speed Indicators, Hardened Ground Steel Parallels, Die Makers Squares, Hardened Steel Squares, Universal Bevels, Combination Squares, Automatic Centre Punches, Combination Callipers and Dividers, Steel Rules, Measuring Tapes, Feeler Gauge strips and also such other measuring tools and instruments used in the engineering workshop and industry for measuring or gauging or checking or comparing physical dimensions.

- (2) Tool Makers' Buttons.

Abrasives

- 22 Sand paper and glass paper . . . 30 and 30(9)
 23 Valve grinding pastes and Compounds . . . 32(3)
 24 Grinding wheels and segments, abrasives, grinding belts, rolls and discs — . . . 71(8), 81(12) and 72(3)
 (a)(i) Diamond lapping wheels or grinding wheels impregnated with diamond dust.
 (ii) Other manufactures of synthetic abrasive grains—impregnated with diamond dust.
 (b) Grinding wheels and segments.
 (c) Others.
 25 Carborundum files, abrasive bricks, emery powder, emery grain, 30(10) and 87.
 emery cloth, emery paper, abrasive grain and carborundum powder—
 (a) Emery fillets.
 (b) Crocus paper and emery polishing papers of standard micron gradings.
 (c) Water proof abrasive paper and cloth.
 (d) Emery grain, emery powder, abrasive and carborundum grain and powder.
 (e) Others.

Crucibles

- 26 (1) Graphite Crucibles for pit furnaces . . . 87
 (2) Graphite Crucibles including covers, muffles rings and stands for tilting furnaces . . . 72(a) and 87
 (3) Silicon Carbide Crucibles for pit fired furnaces . . . 87
 (4) Silicon Carbide Crucibles for tilting furnaces . . . 72(c) and 87

Belting

- 27 Belt cement . . . 32(3)
 27-A Belt dressing . . . 32(3) and 33

Part II—cond.

- 28 Belting for machinery all sorts, including belt laces and belt fasteners :— 50(3), 72 and 72(13)
- (1) Leather laces.
 - (2) Leather belting.
 - (3) Deleted.
 - (4) V-Belts, V-Belts end less—made of leather or rubber.
 - (5) Hair Belting.
 - (6) Cotton belting, cotton rubberised belting, cotton bituminised belting.
 - (7) Spindle tape.
 - (8) Conveyor belting :—
 - (a) Rubber covered conveyor belting.
 - (b) Steel conveyor belts.
 - (9) Rubber ply transmission belts.
 - (10) Balata belting.
 - (11) Endless flat belts, endless cone drum belts and endless made up machine belts.
 - (12) Single Bolt Belt fasteners.
 - (13) Double Bolt Belt fasteners.
 - (14) Deleted.
 - (15) Deleted.
 - (16) Steel belt lacing (Alligator types).
 - (17) Steel belt lacing (other than Alligator types).
 - (18) Others.

Machinery

- 29 Power driven road rollers and component parts thereof . . . 72(a) and 72(3)
- 30 Diesel engines of all types and component parts thereof except spare parts for internal combustion engines of road vehicle type . . . 72(a) and 72(3)
- (a) Diesel engines of 0.3 H.P.
 - (b) Diesel engines above 3 H.P. and upto and including 30 H.P.
 - (c) Diesel engines above 30 H.P.
 - (d) Marine type diesel engines (i.e., an engine usually supplied with bell housing, carrying reverse gear and clutch in which water circle is protected with zinc coating or is made of bronze and starting contrivance is at high level to facilitate hand starting).
 - (e) Diesel engines of Road vehicular type excluding spares thereof.
 - (f) Spare parts of diesel engines other than spares for road vehicular type diesel engines :—
 - (i) Fuel injection equipment and component parts thereof.
 - (ii) Air cleaners.
 - (iii) Others.
- 31 Petrol, Gas and Kerosene engines of the types (excluding automobile units) and component parts thereof except spare parts for petrol internal combustion engines of road vehicular type :— 72(a) and 72(3)
- (a) Complete engines.
 - (b) Parts thereof.
 - (c) (i) Out-board motors upto and including 5 H.P.
 - (ii) Out board motors above 5 H.P.
- 32 Motors and Generators of any type or design and component parts thereof. 72(b), 72(3) and 72(14).
- (a) Fractional horse power motors (including motors upto one H.P.) suitable for D.C. supply or single phase.
 - (b) A.C. 3 phase, squirrel cage motors upto 30 H.P. conforming to details of construction and design as given below and slipping motors from 10 to 30 H.P. :—
 - (i) Type-Standard High Torque (including loom motors) smooth acceleration.

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Part II—contd.

- (ii) Voltage—200—550.
 (iii) Spindle—Horizontal or vertical.
 (iv) Enclosure—Screen pro—protected/drip-proof totally enclosed (including fan cooled).
 (c) Motors of the types mentioned in (b) above but from 31 H.P. to 50 H.P.
 (d) Other types of motors.
 (e) Parts of Motors.
 (f) Electric Generators.
 (g) Generating Sets.
 (h) Parts of Generators.
- 33 Pneumatic plants consisting of Prime movers and auxiliary equipment including parts thereof and portable electric tools and parts thereof. 72(b), 72(3), 72(6) and 73
- 33-A Industrial Exhaust Fans and Blowers 72(b), 72(3), 72(6) and 73(18)
- 33-B. Compressors air or gas portable or stationary but not being imported as an integral part of any spray painting or refrigerating or air-conditioning equipment or as component parts of any engine. 72(b), 72(3) and 72(6)
- 34 Power driven pumps and component parts thereof excluding trailer pumps :— 72(b), 72(3) and 72(6)
 (a) (i) Special pumps for fused caustic soda or acids,
 (ii) Vacuum pumps electric either complete with or without base plate and motor of capacity not exceeding 1/2 H.P. for use in laboratory provided the motor is not of the prohibited type.
 (b) Power driven pumps and pumping sets driven either by Internal Combustion Engines or by Electric Motors or by any other source of power.
 (c) Spare parts of power driven pumps excluding Trailer pumps.
- 34-A. Polishing bobs and wheels, scratch brushes and scouring brushes which are component parts of polishing machines 72(3) and 72(6)
- 35 Manual operated pumps and component parts excluding stirrup pumps :—
 (a) Petrol and oil pumps and parts thereof.
 (b) Other types of Hand Pumps.
 (c) Parts.
- 36 The following articles of machinery not otherwise specified in this schedule when required for jute industry, hemp industry, tea industry, iron and steel production work, electric supply undertakings and mines and quarries :—
- (1) Prime movers, boilers, locomotive engines and tenders for the same, portable engines (including fire engines) and other machines, in which the prime mover is not separatable from the operative parts 72(a)
- (2) Machines and set of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour or which before being brought into use requires to be fixed with reference to other moving parts 72(b)
- (3) Apparatus and appliances not to be operated by manual or animal labour which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose. 72(c)
- (4) Control gear (other than electric self acting or otherwise) and transmission gear (other than electric) designed for use with any machinery above specified including driving chains, but excluding driving ropes not made of cotton and belting 72(d)
- (5) Component parts as defined in Import Tariff Item No. 72(3) of machinery specified in clauses (1), (2), (3) and (4) above excluding those covered by Serial No. 68 of Part V of this Schedule 72(3)

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Part II—contd.

- (6) Machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines except such as are designed to be used exclusively in industrial processes which require for their operation less than one quarter of one brake horse power excluding typewriters and sewing machines and parts thereof, duplicators of all types 72(6)
- 36-B. The following hardware, iron mongery and tools, namely, agricultural implements, not otherwise specified and pruning knives and parts thereof :— 71(1)
- (a) Pruning knives.
 - (b) Tungsten Carbide/Tipped spares for mining and other industrial machinery.
 - (c) Others.
- 37(1) The following textile machinery and apparatus by whatever power operated when required for jute and hemp textile industries, namely, healds; heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins; dobbies; jacquard machines; jacquard harness linen cords; jacquard cards; punching plates for jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; heald knitting machines; dobby cards lattices and lags for dobbies; sizing machines; doubling machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread ball making machines; cumbl finishing machinery; hank boilers; mail eyes lingoes; take up motions; temples and pickers; picking bands; picking sticks; printing machines :— 72(1), 72(3) and 72(40)
- (a) Jute bobbins.
 - (b) Pickers.
 - (c) Shuttles.
 - (d) Picking bands.
 - (e) Picking sticks.
 - (f) Other Jute Mill Stores covered by this Serial No.
- 37(2) Component parts as defined in Import Tariff Item No. 72(3) of machinery specified in clause (1) above, excluding those covered by S. No. 68 of Part V of this Schedule. 72(3)
- 37-A The following component parts of machinery when required for the Railways :— 72(3)
- Component parts not otherwise specified in this Schedule of Machinery as defined in item 72 (a) of the first Schedule to the Indian Tariff Act, 1934 namely, such parts only as are essential for the working of the machines or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose and excluding articles covered by Part VI of this Schedule. Provided that the articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.
- Electrical Goods*
- 38 Electric insulations including Press pahn (electrical grade) but excluding ebonite rods, tubes and sheets 45, 73—82(5) and 87.
- 38-A Electric Bulbs not otherwise specified 60(2), 60(5) and 73.
- (a) General lighting service lamps up to 1000 watts in all finishes including frosted, inside white opal and day light blue.

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Part II—contd.

- (b) All types of train lighting and cablight lamps.
- (c) Studio electric and projector bulbs.
- (d) Fluorescent tubes.
- (e) Motor car lamps.
 - (i) Auto bulbs, all sorts.
 - (ii) Sealed beam units all types.
- (f) Other lamps.

39. The following electrical instruments and accessories :—

71, 72(2), 72(3),
73, 73(1), 73(5),
73(16) and 77(2).

- (a) Indicating Switch Board and Controller Mounting Instruments (Voltmeters, Ammeters, Wattmeters, Power Factor Meters, Frequency Meters, Synchrosopes), Recording instruments, Permanent fixing recording Voltmeters, Ammeters, Wattmeters, Maximum Demand Meter, Instrument Transformers.
- (b) (i) Portable Instruments (Portable moving coil and moving Iron Voltmeters, Ammeters, Wattmeters, Power Factor Meters, Frequency Meters), Insulation Testers, and Accessories, Ohmmeters, Capacity Meters, Wheat stone Bridge, Fault Locating Sets, Potentiometers, Time Switches, G.P.O. Detectors, Standard Accessories such as Connecting Leads, Compensating Leads, Standard Cells, Resistance Boxes and Galvanometers for use with instruments.
 - (ii) House Service meters A.C. & D.C. of any capacity.
 - (iii) Thermocouples and pyrometer.
- (c) Industrial and street light fittings and flood lights, electrical wiring accessories, conduit accessories, bell wiring accessories (excluding wire).

40. Cable accessories. 72(3) and 73.

41. Deleted.

41-A. Synthetic graphite and amorphous carbon electrodes as used in electric furnaces for production of Iron, Steel Ferro alloy and non-ferrous metals, Synthetic graphite and amorphous carbon electrodes for use in electrolytic processes, electrodes paste and carbon furnace (Liner) Blocks for use in electric furnaces. 72(c) and 72(3).

42. Electric control gear and electric transmission gear:— 72(d) and 72(39).

- (a) Transformers of ratings up to 20,000 KVA and 132 KV on the H. T. side.
- (b) Lightning arrestors, high voltage Fuses and protective relays.
- (c) Electric motor starters.
- (d) Power and distribution Transformers of ratings not covered by S. No. 42(a)/II and components and accessories of all types of transformers falling under S. No. 42(a)/II and 42(b)/II e.g. oil coolers, radiators, bucholz relays, etc.
- (e) Metal clad (or otherwise clad) switches and switch fuse units and metal clad (or otherwise clad) cut-outs.
- (f) Air and oil circuit breakers up to 660 volts and cubicals and 'panels' incorporating these.
- (g) Air and oil circuit breakers, minimum oil and air blast circuit breakers above 660 volts and up to 220 KV and cubicals and panels incorporating these.
- (h) Others.

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Part II—contd.

43. Bare hard drawn electrolytic copper wires and cables and electrical wires and cables of other metals and alloys, whether insulated or not, n.o.s. and poles, troughs, conduits, and insulators designed as parts of a transmission system and the fittings thereof and also flexible metallic tubes. 72(c), 72(12) & 73(19).
- (a) Bare electrical conductors, (Cables, wires and strips) of Copper, aluminium or any other material.
 - (b) Steel tubular poles.
 - (c) Flexible metallic tubes designed as part of electric transmission system.
 - (d) Insulated (plastic, paper or other material) power cables.
 - (e) High tension insulators.
 - (f) Conduits.
 - (g) Mining cables & Railway signalling cables.
 - (h) Others.
44. Electric fans, table and ceiling and parts thereof— 73(18)
- (a) Ceiling fans and parts.
 - (b) Table fans complete.
45. The following electrical instruments, apparatus and appliances excluding automatic blackout control switches, and parts thereof not otherwise specified namely:— 73(1) & 72(12)
- Electrical Control Gear and Transmission Gear, namely, switches (excluding switch boards) fuses and current breaking devices of all sorts and description designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables any one core of which not being one specially designed as a pilot core, has a sectional area of less than one eightieth part of a square inch and wires and cables of other metals of not more than equivalent conductivity and line insulators, including also cleats, connectors/leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes and the fittings thereof but excluding electrical earthenware and porcelain otherwise specified.
- (a) Insulated (plastic, rubber, paper, textile or other materials) cables and wires other than those coming under S. Nos. 43(d)/II and 45(e)/II and flexible cords.
 - (b) Metal clad or otherwise clad switches excluding switches falling under S. No. 39/II, switch fuse units and metals (or otherwise) clad cut-outs.
 - (c) (i) Enamelled copper winding wires.
(ii) Enamelled or insulated strips.
 - (d) Resistance wires.
46. The following Electrical Instruments, apparatus and appliances, namely, telegraphic and telephonic instruments apparatus and appliances, not otherwise specified flash lights, carbons, condensers and bell apparatus and switch boards designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts and parts thereof. 73(2), 73(8) & 73(14).
- (a) Flash light cases.
 - (b) Carbons.
 - (c) Condensers.
 - (d) Others.

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Part II—contd.

- 46-A. Accumulators and batteries, including batteries for Motor vehicles, wireless apparatus and train lighting and traction:— 72, 73(2), 73(4), 73(7), 73(15), 75(1) and 75(3).
- (a) Motor truck and car batteries (light batteries).
 - (b) Motor truck and car batteries (heavy duty batteries).
 - (c) Hearing aid batteries.
 - (d) Diaphragms or electrolytic cells.
 - (e) Dry battery for torch lights.
 - (f) Other types of accumulators and batteries.
- 46-B. Telegraphic instruments and apparatus and parts thereof imported by or under orders of Railways Administration. 73(3).
47. Electrical earthenware and porcelain the following, namely:— 73(5)
- (a) Insulators, Shackle Sinclair, Cordeaux or Pin type, not otherwise specified:—
 - (i) fitted.
 - (ii) not fitted.
 - (b) Two-way cleats.
 - (c) Spacing insulators.
 - (d) Ceiling roses:—
 - (i) fitted.
 - (ii) not fitted.
 - (e) Joint box cut-out:—
 - (i) fitted.
 - (ii) not fitted.
48. Rubber insulated copper wire and cables no core of which other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not. 78(6)
- (a) Insulated (plastic, rubber, paper, textile or other materials) cables and wires other than those coming under S. No. 43(d)/II and 45(c)/II and flexible cords.
 - (b) Others.
- 48-A. Electric Exploders. 73

Transport Material

49. Coal tubs, tipping wagons and the like conveyances designed for use on light rail track if adapted to be worked by manual or animal labour and if made mainly of iron or steel, and component parts thereof made of iron or steel excluding articles specified in Part I of this Schedule. 74
50. Railway material for permanent way and rolling stock, namely, sleepers, other than iron and steel fastenings thereof, bearing plates chairs, inter-locking apparatus, brakegear, shunting skids, couplings and springs, signals, turn tables, weigh bridges, carriages, wagons, traversers, railremovers, scooters, trollies, trucks, also order cranes, water cranes, and water tanks when imported by or under the orders of a railway administration. Provided that for the purpose of this entry 'Railways' means a line of Railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State, in India and also such tramways as the Central Government may, by Notification in Official Gazette, specially include therein. Provided also that articles of machinery as defined in item No. 72 or 72(3) of the first schedule to the Indian Tariff Act, 1934, shall not be deemed to be included hereunder. 72(4) & 74(2)

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Part II—concl.

51. Rubber fittings being component parts of railway carriages. 74(3)
52. Component parts (other than rubber fittings being component parts of railway carriages and articles specified in Part I of the Schedule of Railway Materials as defined in item No. 72(2) of the first Schedule to the Indian Tariff Act 1924, namely, such parts only as are essential for the working of the Railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose. Provided that articles which do not satisfy this condition shall also be deemed to be component parts of railway materials to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable. 74(3).

Miscellaneous

59. Safety lamps and spare parts. 77

Part—III

1. Sodium Acetate; Sulphate of Alumina (Iron Free), Chromium Acetate, Hydrosulphite of Soda; Rangolite C or Formosul 'L' Sodium Nitrite; Textile Preservative; Desizing Agents; Levelling Agents; Penetrating Agents; Scouring Agents; Wetting out Agents; Emulsifying Agents; Mordenting Agents; Turkey Red Oil; Oil and Grease Removers; Textiles Oiling Agents; Solvents for Printing Discharging Agents of Anti Reduction Kier Boiling and Softening Agents:— 28
- (a) Hydrosulphite of Soda, Rangolite C (Sodium sulphoxylate Formaldehyde) or Formosul L, Protasul and Sodium Nitrite.
- (b) Sodium Acetate, Chromium Acetate, Turkey Red Oil.
- (c)(i) Cation Active finishing agents, Synthetic Resin finishing agents.
- (ii) Optical Whitening Agents.
- (iii) Textile preservative (excluding phenol cresol but including their substituted products).
- (iv) Delustering agents other than titanium oxide.
- (v) Anionic softening agents.
- (d) Wetting out, Penetrating, Dispersing, Scouring and Emulsifying agents, water proofing agents, synthetic bleaching agents, synthetic bleaching agents (other than bleaching powder or hypochlorite), Industrial Enzymes and dyeing and printing agents excluding synthetic resins in any form, Solvents used in printing process for textiles and nonionic softening agents and synthetic mordants and Textile Oiling agents but excluding Sulphate of Alumina (Iron free):
- (i) Wetting out, Penetrating, Dispersing, Scouring and emulsifying agents.
- (ii) Industrial Enzymes.
- (iii) Water proofing agents.
- (iv) Synthetic bleaching agents (other than bleaching powder or hypochlorites, hydrogen peroxide etc.)
- (v) Dyeing and Printing agents excluding synthetic resins in any form, Solvents used in Printing process for textiles and nonionic agents and synthetic mordants and Textile Oiling agents. Organic sequestering agents, but excluding Sulphate of Alumina (Iron free).
- (vi) Sodium Aliginate.
- (e) Sulphate of Alumina (Iron free).
- (f) Carboxy methyl cellulose and its salts.

- 1-A] Zinc Chloride. 28(8) & 30(13).

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Part III—contd.

- 1-B. Dyes derived from coal-tar and coal-tar derivatives used in any dyeing process. 30(1), 30(13), 30(15) & 30(16).
2. Cotton raw. 46(3)
3. Cotton ropes and bandings. 46(3)
4. The following articles of machinery not otherwise specified in this Schedule when required for textile industries other than Jute and Hemp. 50(4) & 53.
- (1) Prime movers, boilers, locomotive engines and tenders for the same, portable engines (including fire engines) and other machines in which the prime mover is not separable from the operative parts. 72(a)]
- (2) Machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour or which before being brought into use is required to be fixed with reference to other moving parts: 72(b)
- (a) Wet processing and finishing machinery.
- (b) Plating, Stamping, Bunking, Baling and Reeling machines.
- (c) Others.
- (3) Apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts, indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose. 72(c).
- (4) Control gear other than electric, self-acting, or otherwise and transmission gear (other than electric) designed for use with any machinery above specified, including driving chains but excluding driving ropes not made of cotton and belting. 72(d).
- (5) Component parts, excluding hosiery needles as defined in item No. 72(3) of the First Schedule on the Indian Tariff Act, 1934, of machinery specified in clauses (1), (2), (3) and (4) above but excluding those covered by Serial No. 68 of Part V of this Schedule. 72(3).
- (6) Machines or parts of machines to be worked by manual or animal labour not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one quarter of one brake horse power excluding typewriters and sewing machines and parts thereof and those articles that are covered by Part VI of this Schedule. 72(6)
5. (1) The following textile machinery and apparatus by whatever power operated when required for textile industries other than jute and hemp namely:— 72(1), 72(4), 72(33), 72(40) & 72(b).
- Blow-room machinery, Carding Engines, Combers (including Silver Lip Machines, Ribbon Lip Machines, Lip Former), Speed Frames, Draw Frames, Ring Frames, Warp and Weft Preparatory machinery (Winding machine, Warping machine; Sizing machine, Pure Winding machine); Drawing-in and Twisting-in machines (Warp tying machine, Reaching-in machines, etc.), Doubling machines, Brooms (all types), Wool Carding, Spinning and Weaving machinery, Silk Throwing, Reeling, Twisting and Weaving machinery, Waste Spinning machinery (all types):—
- (a) Cotton healds.
- (b) Wire healds.

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Part IV—contd.

- (c) (i) Steel reeds.
- (ii) Brass reeds.
- (iii) All metal reeds.
- (d) Shuttles.
- (e) Bobbins and pins
- (f) Pickers.
- (g) Spring buffers.]
- (h) Roller skins;]
 - (i) Sheep roller skins.
 - (ii) Calf roller skins.
- (i) Picking bands.
- (j) Picking sticks.
- (k) Card clothing and card accessories.
- (l) Deleted.
- (m) Dobbies.
- (n) Lays and latties for dobbies.
- (o) Fancy Doubling machines.]
- (p) Card cans.
- (q) Dobby harness elastic cords.
- (r) Heald Cord, Heald Knitting needles, Jacquard Harness, Linen cords, Jacquard Cards, Punching Plates for Jacquard Card, Piano Card Cutting machines, harness building frame and Jacquard Card lacing frame.
- (s) Shed rods.
- (t) Rubber aprons and rubber cots.
- (u) Grinding rollers dead or traverse.
- (v) Ring Travellers.
- (w) Others.

- 5 (2) Component parts as defined in Import Tariff Item No. 72(3) of machinery specified under S. No. 5(1)/III, excluding those covered by Serial No. 68 of Part V of this Schedule. 48(c), 48(1).

5-A] Machine cloth. 72(1) & 72(3).

6. (a) Knitting machines (including hosiery machines and embroidery machine(s) to be worked by manual labour or which require for their operation less than one quarter of brake horse power 72(10)
- (b) Knitting machines (including hosiery machines and embroidery machine) which require for their operation one quarter of brake horse power or more.
- (c) Component parts for knitting machines, hosiery machines and embroidery machines falling under (a) and (b) above (excluding hosiery needles)

Part IV.

- 1 Animals, living, all sorts 1 & 1(1)
- 2 Bacon and Ham, not cured or bottled 1(2)
- 3 Fish, not otherwise specified (3)
- 4 Fish, salted, wet 3(1)
- 5 Fish, salted, dry 3(2)
- 6 Fish, unsalted, dry 3(3)
- 7 Fish maws, including gill and shurfish 3(4)
- 8 Butter, cheese and ghee 4, 4(4) & 4(5)
- 9 Powdered milk containing not less than 18 per cent cream intended for infant feeding 4(1)

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Part IV—contd.

10	Milk condensed or preserved, including milk cream not otherwise specified	4(1) & 4(2)
11	Coral, unprepared	5
12	Cowries	5(1)
13	Shells	5(1)
14	Ivory, unmanufactured	5(2)
15	Plants, living, not otherwise specified	6
16	Rubber stumps	6(1)
17	Potatoes	(7)
18	Vegetables, all sorts, excluding potatoes, fresh, dried, salted or preserved not otherwise specified	7 & 7(1)
19	Coconuts	8
20	Cashew nuts	8
21	(a) Fruits, all sorts, excluding coconuts and cashew nuts, fresh, dried, salted or preserved not otherwise specified and excluding dates :—	8, 8(2) 8(3), 8(4) and 8(5).
	(i) Fruits, fresh, all sorts, n.o.s. excluding coconuts,	
	(ii) Fruits, dried, salted or preserved all sorts, n.o.s. excluding dates	
	(b) Dates	
22	Currants	8(1)
23	Coffee, not otherwise specified	9
24	Coffee, canned or bottled	9(1)
25	Tea	9(2)
26	The following spices, whether ground or unground, namely :—	9(3)
	(a) Cardamom, Cassia, Cinnamon	
	(b) Pepper	
27	Cloves, all sorts, whether ground or unground	9(3)
28	Nutmegs	9(3)
29	The following unground spices, namely :—	9(4)
	(a) Mace	
	(b) Chillies and ginger	
30	Betelnuts	9(5)
31	Vanilla beans	9(6)
32	Grain, not otherwise specified including broken grains but excluding flour	10 & 10(2)
	(a) Oats	
	(b) (i) Maize	
	(ii) Barley	
	(c) (i) Jowar	
	(ii) Others	
33	Flour, not otherwise specified	11
34	Sago Flour	11(2)
35	Sago, Tapioca and Tapioca flour	11(3) & 11(6)
36	Vegetable Seeds—	12
	(a) Caul flower Seeds	
	(b) Others	
37	Seeds, all sorts, not otherwise specified, excluding vegetable seeds	12 & 12(6)

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Part IV—contd.

38	Copra or coconut kernel	12(2)
39	Oilseeds non-essential, all sorts, not otherwise specified excluding copra or coconut kernel	12(2)
40	Rubber seeds	12(3)
41	Hops	12(4)
42	Fodder, bran and pollards	12(5)
43	Wattle extract	13
44	Wattle bark	13(1)
45	Bark for tanning excluding wattle bark	13(1)
46	(a) Cutch	13(2)
	(b) Gambier.	
47	Olibanum and frankin cense	13(3)
48	Gum, Arabic	13(4)
49	(a)(i) Gum, and Benzoin (ras and cowrie), but excluding Dammer and rosin	13(4) & 13(9)
	(ii) Dammer including unrefined Batu.	
	(b) Rosin.	
50	(1) Stick lac	13(5)
	(2) Seed lac.	
51	Opium	13(6)
52	Cinchona bark	13(7)
53	Canes and rattans	14
54	Stearine (Glycerine of Stearic acid)	15(10)
55	All sorts of animal fats, not otherwise specified, excluding stearine	15
56	Wax, all sorts, not otherwise specified excluding paraffin wax, micro crystalline wax and dry battery wax, red and black	15
57	Deleted.	
58	Lard, not canned or bottled	15(1)
59	Bees-wax	15(2)
60	Tallow	15(3)
	(a) Mutton tallow.	
	(b) Other kinds.	
61	(a) Vegetable non-essential oils, not otherwise specified excluding palm oil, Tung oil and China wood oil	14(6) & 15(11)
	(b) Palm oil.	
	(c) Tung oil and China wood oil.	
62	Coconut oil	15(7)
63	The following vegetable non-essential oils, namely :—	15(7)
	Groundnut and linseed	
64	All sorts of animal oils, not otherwise specified	15(8) & 15(12)
	(a) Neats foot oil and its sulphonated products.	
	(b) Other	
65	Canned or bottled bacon, ham or lard	16
66	Fish, Canned	16(1) & 16(3)
67	Isinglass, canned or bottled	16
68	Sugar, excluding confectionery	17
69	Molasses	17(1)
70	Confectionery including chocolate convertures in 1/2 lb. slabs	17(2)
71	Sugar candy	17(3)

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Part IV—contd.		
72	Cocoa and chocolate, other than confectionery	18
73	Biscuits and cakes	19 & 19(3)
74	Milk foods for infants	19(1)
75	Vegetable products, pickles, chutnies, sauces, ketchups and condiments, canned or bottled	20
75-A	Jam, Jellies and Marmalades, canned or bottled	20(4)
76	Fruit Juices, Squashes, Cordials and Syrups, not otherwise specified	20(1)
76-A	Juices, either individually or in mixture, of apricots, berries, grapes, pineapples, plums and prunes	20(5)
77	Tomatoes, potatoes, onions, and cauliflowers, canned or bottled	20(2)
77-A	Fruits canned or bottled, not otherwise specified	20(3)
77-B	Asparagus, canned	20(6)
77-C	Vegetables canned or bottled, all sorts, other than tomatoes, potatoes, onions and cauliflowers	20(7)
77-D	Canned fruits of the following description namely :— Apricots, berries, grapes, plums and prunes, and fruits salads composed of not less than 80 per cent in quantity and in value of the above named fruits.	20(8)
77-E	Pineapples, canned	20(9)
78	Canned or bottled provisions, not otherwise specified	21(1), 21(4), 21(5) & 21(6)
79	Provisions and oilman's stores and groceries, all sorts not otherwise specified— (i) Semolina. (ii) Self-raising flour. (iii) Saffron. (iv) Essences not containing spirit. (v) Chicory. (vi) Yeast. (vii) Others.	21(1), 21(7), 21(8), 21(9) and 21(10)
80	All sorts of food, not otherwise specified:— (a) Powdered milk and milk food imported in bulk packing. (b) Eggs. (c) Others.	21(2)
81	All sorts of drink, not otherwise specified (a) Mineral water and thermal mud. (b) Others.	22
82	Alcohol, beer, porter, cider and other fermented liquors	21(1) & 22(2)
83	Wines	22(3) & 22(4)
84	Brandy, Gin and Whisky	22(4)
85	Spirits excluding essences containing spirit used for the manufacture of beverages, not otherwise specified in this Schedule	22(4)
86	Deleted.	
87	Drugs and medicines containing spirit	22(5)
88	Perfumed spirit	22(5)
89	Bitters and Rum:— (a) Bitters. (b) Rum.	22(5)

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Part IV—contd.

90	Denatured spirit	22(6)
91	Vinegar in casks	22(7)
92	Oilcakes— ¹	23
	(a) Cotton seed cake	
	(b) Others	
93	Tobacco manufactured, not otherwise specified	24
94	Cigars	24(1)
95	Cigarettes	24(2)
96	Tobacco unmanufactured	24(3)
97	China Clay	25
98	Salt	25(1) & 25(2)
99	The following building and engineering material namely :— Chalk, lime and clay	25(3)
100	Cement, not otherwise specified	25(4)
101	Portland cement excluding white portland	25(5)
102	Stone prepared for road metalling	25(6)
103	Marble and stone, not otherwise specified	25(7)
104	Coal, coke and patent fuel	28
105	Mineral oils not included in Item No. 27(4) or Item No. 27(6) of the First Schedule to the Indian Tariff Act, 1924 which is suitable for use as an illuminant in wick lamps	27(5)
106	Mineral Oils:— (a) Which has its flashing point at or above two hundred degrees of Fahrenheit's Thermometer, and is ordinarily used for the batching of jute or other fibres (b) Which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, is not suitable for use as an illuminant in wick lamps and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes	27(7)
107	Deleted.	
108	Amalgams and preparations of Mercury compounds but excluding antifouling compositions and mercury compounds	28
109	Drugs, Medicines, all sorts, not otherwise specified in this schedule	28, 28-A, 28(21) 28(23), 28(24), 28(25), 28(26), 28(26-A), 28(27) 28(28) & 28(31).
110	Deleted.	
111	Saccharine (except in tablets) and such other substances as the Central Government may, by notification in the official Gazette declare to be of like nature or use to Saccharine	28(9)
112	Saccharine tablets	28(10)
113	Alkaloids or opium and their derivatives	28(11)
114	Alkaloids extracted from cinchona bark and their salts as such or in combination with pentaquinoine phosphate	28(12)
115	Toilet requisites, not otherwise specified — (a) Sanitary Towels. (b) Dettolase (c) Other Toilet requisites n.o.s.	28(14) & 28(30)
116	Cinematograph films not exposed	29
117	Cinematograph films, exposed	29(1)

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Part IV—contd.

118	Deleted.	
119	Deleted.	
120	Deleted.	
121	Deleted.	
122	Plumage and graphite	30(5)
123	Printer's ink	30(6)
124	Lead pencils	30(7)
125	Slate pencils	30(8)
126	Pine oil	31
127	Natural Essential oils, all sorts, not otherwise specified excluding pine oil	31
128	The following Natural Essential oils namely :— Citronella, Cinnamon and Cinnamon leaf	31(1)
129	The following Natural Essential oils namely :— Almond, bergamot, guipatti, camphor, clove, eucalyptus, lavender, lemon, otto-rose and peppermint	31(2)
130	Essential oils, synthetic	31(3)
131	Camphor	31(4)
132	Perfumery, not otherwise specified :— (a) Resinoid (b) Musk (c) Patchouli leaves (d) Others	31(5)
133	Soap, not otherwise specified	32
134	Soap, toilet	32(1)
135	Soap household and laundry	32(2)
136	Polishes, and compositions excluding valve grinding pastes, and compounds, belt cement and belt dressing. (a) Leather polish (b) Metal polish (c) Car polish (d) Electroplating polish and compositions (e) Other polishes and compositions	32(3)
137	Candles	32(4)
138	Glue not otherwise specified excluding belt dressing	33
139	Glue, clarified liquid	33(1)
140	Fire works specially prepared as danger or distress lights for the use of ships	34(2)
141	Fireworks not otherwise specified	34(3)
142	Matches, including splinths and veneers	34(4)
143	Hides and skins, not otherwise specified :— (a) Chrome splits (b) Leather splits (c) Pickled hides and butts including pickled skins and pelts (d) Others	36

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Part IV—contd.

144	Hides and skins, raw or salted :	36(1)
	(a) Hides and skins raw or salted, where value of hides and skins is more than that of wool/hair thereon	
	(b) Fur skins of leopard, tiger, deer, rabbit, fox, cat and other wild animals and reptiles skins	
145	Skins (other than fur skins) tanned, dressed and unwrought. leather	36(2)
146	The following leather manufactures, namely:—	37
	Saddlery, harness, trunks and bags.	
147	Leather cloth including artificial leather	37(2)
148	Manufactures of leather not otherwise specified—	37(1)
	(a) Leather boards	
	(b) Others	
149	Fur skins dressed	38
150	Rubber, raw	39
151	Fire wood	40(1)
152	Furniture and cabinet-ware, and parts thereof not otherwise specified excluding mouldings	40(2)
153	Aluminium tea chest linings	40(3)
154	Cork manufacture, not otherwise specified	41
155	Furniture of wickerwork or bamboo, and parts of such furniture, not otherwise specified	42
156	Writing paper :—	44
	(a) Writing paper other than note paper, writing pads and envelopes	
	(b) Note paper	
157	Printing paper excluding poster and stereo and all coated papers but including art paper, all sorts, which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 70% of the fibre content	44
158	Printing paper, all sorts, not otherwise specified which contain mechanical wood pulp amounting to not less than 70 per cent of the fibre content, excluding white printing paper mentioned in S. No. 44 of Part V of this Schedule	45
159(a)	Paper, including poster and stereo and all coated paper except art paper, all sort not otherwise specified excluding cigarette paper and packing and wrapping paper	44
	(b) Filter paper.	
160	Packing and wrapping paper	44
161	Deleted.	
162	Trade catalogues and advertising circulars imported by packet, book or parcel post	41(5)
163	Deleted.	
164	Newspapers, old, in bags and bales	44(7)
165	Steel pens (i.e., pen holder nibs)	45 & 45(6)
166	Duplicating stencils	45
167	(i) Fountain pens	45 & 45(3)
	(ii) Parts of fountain pens	

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Part IV—contd.

168	Articles made of paper and papier mache, stationery including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms; including also waste paper but excluding steel pens, duplicating stencils, fountain pens and parts thereof, presspahn paper, rubber bands, erasers and stamps and rubber hand rollers for cyclostyling and paper and stationery otherwise specified	45, 44, 45 (4), 45(5) and 82(5)
	(a) Printed advertising material supplied free of charge.	
	(b) Printed advertising material not supplied free of charge.	
	(c) Others.	
169	Standard technical books or books of reference concerning law and legal practice, or for use in connection with medical practice, scientific research or industrial processes	45(1)
170	Books, printed including covers for printed books, maps, charts and plans, proofs, music manuscripts, and illustrations specially made for binding in books but excluding books falling under Serial No. 169 of this Part of this Schedule	45(1)
171	Prints, engravings and pictures (including photographs and picture postcards) on paper or card boards.	45(2)
172	Silk, raw (excluding silk waste and noils) and silk cocoons	46
173	Silk waste and noils	46(1)
174	Textile materials, the following:—	
	(a) Raw flax, and all other unmanufactured textile materials, not otherwise specified, excluding raw jute	46(4)
	(b) Raw jute.	
175	Silk yarn including thrown silk warp and yarn spun from waste or noils but excluding sewing thread:—	47
	(a) Thrown silk yarn including Organzine, Tram (i.e. Warp and Weft yarns respectively) but excluding sewing thread.	
	(b) Yarn spun from silk waste, excluding sewing thread.	
	(c) Yarn spun from noils, excluding sewing thread.	
176	Silk sewing thread	47(1)
177	Artificial silk yarn and thread	47(2)
178	Hand knitting wool	47(4)
179	Cotton thread other than sewing thread	47(5)
180	Cotton twist and yarn :—	47(6)
	(a) Cotton yarn of 80 counts and above.	
	(b) Others.	
181	Cotton sewing thread	47(6)
182	Cotton darning thread	47(6)
183	Twist and yarn of flax or jute	47(7)
184	Fabrics not otherwise specified, containing more than 90 per cent of silk, including such fabrics embroidered with artificial silk	48
185	Fabrics not otherwise specified containing more than 90 per cent of artificial silk	48(1)
186	Khaki, air blue, barathes and other woollen fabrics not otherwise specified suitable for making uniforms and containing more than 90 per cent of wool, excluding felts and fabrics made of shoddy or waste wool	48(2)
187	Woollen fabrics, not otherwise specified, including shawl cloth containing more than 90 per cent. of wool excluding felt and fabrics made of shoddy and waste wool and fabrics, specified in Serial No. 186 of this Part of this Schedule	48(3)

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Part IV—contd.

- 188 Cotton fabrics, not otherwise specified, containing more than 90 per cent. cotton:—
- (a) Grey, piecegoods (excluding bordered grey Chaddars, dhoties, saris and scarves) 48(2)
 - (b) Printed piecegoods and printed fabrics.
 - (c) Cotton piecegoods and fabrics not otherwise specified.
- 189 Fabrics, not otherwise specified containing more than 10 per cent. and not more than 90 per cent. silk 48(4)
- 190 Fabrics, not otherwise specified, containing not more than 10 per cent. silk but more than 10 per cent. and not more than 90 per cent. artificial silk 48(5)
- 191 Khaki, air blue, barathca and other fabrics, not otherwise specified, suitable for making uniforms and containing not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool 48(6)
- 192 Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk but containing more than 10 per cent. but not more than 90 per cent. wool, excluding fabrics, specified in S.No. 191 of this Part of this Schedule 48(6)
- 193 Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool but containing more than 50 per cent. and not more than 90 per cent. cotton 48(7)
- 194 Fabrics, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool or 50 per cent. cotton 48(8)
- 195 The following cotton fabrics, namely:—Sateens including Italians of Sateen weave, velvets and velveteens and embroidered all overs:— 48(9)
- (a) Italian of Sateen weave.
 - (b) Velvets and velveteens.
 - (c) Others.
- 196 Fabrics containing gold or silver thread 48(10)
- 197 Textile manufactures, the following articles when made wholly or mainly of any of the fabrics specified in Item No. 48(3)(b) of the First Schedule to the Indian Tariff Act, 1934:—Bed sheets, Bed spreads, holster cases, counterpanes, table cloths, tray cloth, bed covers, table covers, dustors, glass cloths, handkerchiefs, napkins, pillow cases, pillow slips, scarves, shirts, shawls, cotton sacks, towels, umbrella coverings 49
- 198 Textile manufactures, being the articles specified in Serial No. 197 of this Part of this Schedule, but being made wholly or mainly of fabrics, specified in Item No. 48(3)(c) of the First Schedule to the Indian Tariff Act, 1934. 49
- 199 Textile manufactures, being the articles specified in Serial No. 197 of this Part of this Schedule, but being made wholly or mainly of any of the fabrics specified in Item Nos. 48, 48(1), 48(3)(a), 48(4), 48(5), 48(7), 48(9) or 48(10) of the First Schedule to the Indian Tariff Act, 1934 49
- 200 Fents, being bonafide remnants of piecegoods, or other fabrics of material liable to duty under Item No. 48(3) of the First Schedule to the Indian Tariff Act, 1934, not exceeding 4 yards in length 49(1)(a).
- 201 Fents, being bona fide remnants of piecegoods or other fabrics of material liable to duty under Items Nos. 48, 48(1), 48(4), or 48(5) of the First Schedule to the Indian Tariff Act, 1934, not exceeding 2-1/2 yards in length 49(1)(b)
- 202 Fents, being bona fide remnants of piecegoods, or other fabrics of materials other than those specified in Serial Nos. 200 and 201 of this Part of this Schedule not exceeding 4 yards in length 49(1)(c).
- 203 Ribbons 49(2)

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Part IV—contd.		
204	Blankets and rugs (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk	49(3)
205	Woollen carpets, floor rugs, ruffle cloth, shawls and lohis	49(4)
206	Manufactures of wool, not otherwise specified including felt but excluding those specified in Serial No. 205 of this Part of the Schedule	49(4)
207	Cotton braids or cords, the following, namely, ghoonjis and muktakesis	49(5)
208	Jute manufactures, not otherwise specified	50
209	Second-hand or used gunny bags or cloth made of jute	50(1)
210	Hemp manufactures	50(2)
211	Oil cloth and floor cloth	50(3)
212	Mats and mattings, not otherwise specified	50(7)
213	Coir fibre, coir yarn and coir mats and matting	50(8)
214	Socks and stockings made wholly or mainly from silk or artificial silk	51
215	Woollen Hosiery and woollen knitted apparel that is to say, all hosiery and knitted apparel containing not less than 15 per cent. of wool by weight	51(1)
216	Cotton knitted apparel including apparel made of cotton interlocking material, cotton undershirts knitted or woven cotton socks and stockings	51(2)
217	Cotton knitted fabrics	51(3)
218	Lace and embroidery	52 & 52(4).
219	Deleted.	
220	Second-hand clothing.	52
221	Water proofed clothings	52
222	Haberdashery, millinery and drapery	52
223	Apparel and hosiery not otherwise specified	52
224	Uniforms and accoutrements pertaining thereto imported by a public servant for the personal use	52(2)
225	Deleted.	
226	Textile manufactures, not otherwise specified excluding sisal yarn, delivery hose for the trailer pumps, hose made of canvas, impregnated with rubbers and cotton bandings:—	53 & 53(2).
	(a) Flax hose.	
	(b) Linen thread.	
	(c) Linen piecegoods.	
	(d) Others.	
227	Second-hand boots and shoes other than those containing rubber	54
228	Boots and shoes, not being second-hand, other than those containing rubber	54
229	Uppers for boots and shoes unless entirely made of leather	54(2)
230	Hats, caps, bonnets and hatter's ware, not otherwise specified	55, 55(15), 55(2) and 55(3)
231	Fittings for umbrellas, Parasols and sun-shades:—	56
	(a) Umbrella ribs.	
	(b) Others.	
232	Parasols and sun-shades	56
233	Umbrellas	56(1)
234	Articles made of stone or marble	58
235	Deleted.	
236	Tiles, other than glass earthenware or porcelain tiles	59

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Part IV—*contd.*

237	Firebricks	59
238	Building and engineering materials, all sorts, not of iron steel or wood, not otherwise specified, excluding tiles other than glass, earthenware or porcelain tiles and firebricks not being component parts of any article included in Item No. 72 or No. 74(2) of the first Schedule to the Indian Tariff Act, 1934	59
239	Earthenware, all sorts, not otherwise specified:	59(2)
	(a) Water filters and porcelain mortars and pestles of big sizes	
	(b) Others	
240	China and porcelain, all sorts, not otherwise specified	59(2)
241	Earthenware pipe and sanitaryware:	59(3)
	(a) Earthenware pipe	
	(b) Sanitaryware	
242	Tiles of earthenware and porcelain:	59(3)
	(a) Tiles other than broken glazed tiles	
	(b) Broken glazed tiles	
243	Domestic earthenware china and porcelain, the following:— Tea cups, Coffee cups saucers for use with tea cups or coffee cups, tea pots, sugar-bowls, jugs, having a capacity of over 10 ozs. and plates over 5-1/2 inches diameter	59(5)
244	Sheet and plate Glass	60(6) & 60(7)
245	Glass tableware excluding glass tumblers	60
246	Glass tumblers	60
247	Glass bottles and phials	60
	(a) Feeding bottles	
	(b) Aerated water bottles—"Codd" type only	
	(c) Others	
248	Glass and Glassware, not otherwise specified and lacquered-ware	60 and 60(8)
	(a) Vacuum flasks	
	(b) Heat resisting glassware	
	(c) Others	
249	Glass globes and chimneys for lamps and lanterns	60(10)
250	Electric bulbs for torches	60(5)
	(a) Torch bulbs of voltage upto 3·8	
	(b) Electric bulbs for torches of voltage above 3·8 and upto 6·5	
	(c) Pre-focussed types of bulbs	
251	Deleted	
252	Glass bangles, glass beads and false pearls	60(3) & 60(4)
253	Precious stones, unset and imported uncut, excluding diamonds in all forms	61
254	Pearls unset	61
255	Precious stones, unset and imported cut	61(1)
256	Deleted	
257	Imitation gold and imitation silver thread and wire, lametta and metallic spangles and article of like nature made of metals other than gold, or silver	61(5)
258	Deleted	
259	Gold plated pen nibs	61(7)

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Part IV—*contd.*

260	Articles, other than cutlery and surgical instruments plated with gold or silver	61(8)
261	Cutlery plated with gold or silver	61(9)
262	Jewellery and Jewels other than those made mainly or wholly of gold or silver	61(10)
263	Empty drums and barrels returned by Steamship Companies to oil Companies in India	63(28)
264	Enamelled ironware, the following namely:—Signboards and the following articles of domestic hollow-ware, namely:— Basins, bowls, dishes, plates and thals, including price-cups, zincbowls and rice plates.	63(29)
265	Chemical or imitation gold known by any name such as New Gold 'Star Gold' 'Orient Gold' etc.	70 & 71(1)
266	Mercury	70(7)
267	Domestic hardware and stoves made of aluminium and parts thereof— (a) Domestic hardware. (b) Stoves and parts thereof.	71 & 71(9)
268	Domestic hardware and stoves not made of aluminium and parts thereof:— (a) Domestic hardware. (b) Stoves and parts thereof.	71(3) 71 & 71(a)
269	Enamelled ironware, not otherwise specified:— (a) Enamelled iron sulphoning pots. (b) Enamelled iron bath tubs. (c) Others.	71
270	Garden tools, other than pruning knives	71 & 71(1)
271	Metal lamps and parts of lamps made of aluminium	71, 71(7) 71(11)
272	Metal lamps and parts of lamps not made of aluminium	71, 71(7) and 71(11)
273	Incandescent mantles	71
274	Zip fasteners	71 & 71(3)
275	(a) Hardware, ironmongery and tools all sorts, not otherwise specified in this Schedule, and parts thereof, excluding machine tools and agricultural implements (b) Garage Tools.	61(11) & 71
276	Buckets of tin or galvanised iron and parts thereof	71(1)
277	Safety razor blades	71(2) & 71(10)
278	Cutlery all sorts not otherwise specified, excluding safety razor blades	71(2) & 71(10)
279	Metal furniture and cabinetwork and parts thereof	71(3)
280	Printing type	71(4)
281	The following printing materials namely:—Leads, brass rules, wooden and metal quoins, shooting sticks, galleys and metal furniture	71(5)
282	Deleted.	
283	Sets of mats when imported as advertising materials in connection with exposed films	72(3)
284	Domestic refrigerators:— (a) Complete. (b) Parts thereof.	72(5)

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Part IV—contd.

285.	Typewriter ribbons	72(27)
286.	Typewriters and parts thereof, excluding typewriter ribbons:	72(26) & 72(27).
	(a) Complete.	
	(b) Parts thereof excluding typewriter ribbons.	
287.	Domestic sewing machines, complete	72(6) & 72(11).
288.	(a) Parts of sewing machines domestic } (b) Needles for domestic sewing machines }	72(6) & 72(11).
289.	Wireless Instruments and Apparatus, including Wireless Transmission Apparatus, etc.	73(4) & 73(13)
290.	Component parts of Wireless reception Instruments and apparatus including all electric valves, amplifiers and loudspeakers which are not specially designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed but excluding those mentioned in Part II of the Schedule :	74(4), 73(4), 73(10), 73(1) & 73(12).
	(a) Electronic Valves.	
	(b) Condensers.	
	(c) Resistances.	
	(d) Potentiometers, Volume control, tone Control.	
	(e) Loud Speakers.	
	(f) Others.	
291.	Motor vans and motor lorries imported complete	75
292.	Motor Cars including taxi cabs.	75(1)
293.	Articles (other than rubber tyres and tubes and iron steel bolts and nuts for motor cars) adapted for use as parts and accessories of motor cars, including taxi cabs but excluding those mentioned in Part II of the Schedule.	75(9), 75(10), 75(11), 75(12) & 12(A), 75(15) & 75(16)
294.	Motor cycles and motor scooter	75(3)
	(i) Motor Cycles and Scooters	
	(ii) Auto-attachments	
295.	Articles (other than rubber tyres and tubes) adapted for use as parts and accessories of motor cycles and motor scooters, except such articles as are also adapted for use as parts and accessories of motor cars	75(2)
296.	Motor omnibuses; chassis of motor omnibuses, motor vans and motor lorries	75(2)
297.	Parts of mechanically propelled vehicles and accessories, not otherwise specified, excluding rubber tyres and tubes and such parts and accessories of motor vehicles included in Item No. 75(3) of the First Schedule to the Indian Tariff Act, 1934, as are also adapted for use as parts and accessories of motor cars	75(13)
298.	Carriage and carts which are not mechanically propelled, not otherwise specified.	75(4)
299.	Parts and accessories of carriages and carts which are not mechanically propelled, not otherwise specified, excluding rubber tyres and tubes and articles specified, in Part I of the Schedule	75(4)
300.	Cycles (other than motor cycles) imported entire or in sections.	75(5)
301.	Parts and accessories of cycles (other than motor cycles) excluding rubber tyres and tubes but including iron and steel bolts and nuts adapted for use on cycles and also steering tubes screws.	75(5) 75(6), 75(7), 75 (7A) & 75(8).
302.	X-Ray films	77(5)
303.	Photographic negatives and printing paper, excluding X-Ray films	77(5)

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Part IV—*contd.*

304. Film Strips, Slides and microfilms 77(5) & 87
305. Photographic instruments, apparatus and appliances, other than cinema all sorts, not otherwise specified and parts thereof 77(5)
306. Instruments, apparatus and appliances imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling 77(1)
307. Artificial teeth 77(3)
308. Clocks and Watches and parts thereof 78 & 78(1)
- (a) Clocks (other than time pieces) *e.g.* wall clocks with or without pendulum, mantle clocks, marine clocks, electric clocks, etc.
- (b) Parts of clocks.
- (c) Time pieces, *i.e.*, one day alarm clock and parts thereof.
- (d) Watches & parts thereof.
309. Talking machines and parts thereof and records for talking machines. 79
- (a) Complete gramophones
- (b) Gramophone needles.
- (c) The following parts, namely:—
- (1) Gramophone motors and parts.
- (2) Sound boxes and parts.
- (3) Automatic brakes and parts.
- (d) The following parts, namely:—
- Record changers and component parts thereof.
- Record players and component parts thereof.
- Pick up tone arms and component parts thereof.
- (e) Long playing records, records for learning languages and records of high artistic or educational value.
- (f) Others.
310. Musical instruments and parts thereof, all sorts, not otherwise specified. 79
311. Percussion Caps. 80
312. Save where otherwise specified all articles which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns), all tools used for cleaning or putting together the same, all machines for making, loading, closing, or capping cartridges for arms other than rifle arms and all other sorts of ammunition and military stores and any articles which the Central Government may by Notification in the Official Gazette declare to be ammunition or military stores for the purpose of the Indian Tariff Act, 1934, excluding percussion caps. 80
313. Subject to the exemptions specified in Item No. 80(3) of the First Schedule to the Indian Tariff Act, 1934; fire arms including gas and air guns, gas and air rifles and gas and air pistols not otherwise specified but excluding parts and accessories thereof. 80(1)
314. Subject to the exemptions specified in Item No. 80(3) of the First Schedule to the Indian Tariff Act, 1934 80(2)
- (a) Barrels, whether single or double for fire arms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified.
- (b) Main springs and magazine springs for fire arms, including gas guns, gas rifles and gas pistols.
- (c) Gunstocks and breech blocks.
- (d) Revolver cylinders.
- (e) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces and locks for muzzle loading arms.

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Part IV—contd.

- (f) Machines for making, loading, or closing cartridges for rifled arms.
- (g) Machines for capping cartridges for rifled arms.
- 315 The following arms, ammunition and military stores:— 80(3)
- (a) Arms forming part of the regular equipment of a commissioned or gazetted officer in Government service entitled to wear Diplomatic Military, Naval, Air Force or Police uniform.
- (b) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds, per revolver or pistol.
- (i) When accompanying a commissioned officer or the Indian regular forces, or of the Indian Territorial Force or a gazetted Police Officer, or (ii) certified by the Commandant of the corps to which such officer belongs or in the case of an officer not attached to any corps, by the officer commanding, the station or district in which such officer is serving, or in the case of a police officer by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.
- (c) Swords for presentation as army or volunteer prizes.
- (d) Arms, ammunition, and military stores imported with the sanction of the Central Government for use of any portion of the military forces of a State in India being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903.
- (e) Morris tubes and patent ammunition imported by officers commanding Indian Regiments or volunteer corps for the instruction of their men.
- 316 Ornamental Arms of an obsolete pattern possessing only an antiquarian value, masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes, and are intended exclusively for domestic, agricultural and industrial purposes. 90(4)
- 317 Cartridge cases filled and empty 81
- 318 Coral prepared, ... 12
- 319 Ivory, manufactured, not otherwise specified 82(1)
- 320 Bangles and beads, not otherwise specified 82(2)
- 321 Paint and Varnish brushes 83
- 322 (a) Toilet brushes other than tooth brushes 83
(b) Tooth brushes, ...
- 323 Brooms 83
- 324 Brushes, all sorts, excluding paint and varnish brushes, toilet brushes and brooms : 83
(a) Artists' Brushes including Hog's Hair brushes.
(b) Others
- 325 Toys, games, playing cards and requisites for games and sports, bird shots, toy cannons, air guns and air pistols and parts thereof, for the time being excluded in any part of India from the operation of all the prohibition and directions contained in the Arms Act, 1959, and bows and arrows and parts thereof, excluding rubber-balls, football bladders, balloons, and toys. 84 & 84(1)
- (a) Fishing hooks.
- (b) Table Tennis (Ping Pong) balls.
- (c) Educational and mechanical toys.
- (d) Golf balls.

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Part IV—concl'd.

(e) (i) Billiard accessories including billiard cushions, cloth cut to size, cues, chalk and tips.	
(ii) Golf clubs.	
(iii) Roller skates.	
(iv) Steel fishing rods.	
(v) Skulling exercisers (rowing machines).	
(vi) Rackets for tennis, badminton and squash, provided the c.i.f. value of each without guts is now below Sh. 32, Sh. 22 and Sh. 22 respectively.	
(vii) Bats for cricket provided the c.i.f. value is not below Sh. 35.	
(viii) Air guns and air pistols of the type used for shooting purposes but excluding toys guns or pistols.	
(ix) Bats for table tennis provided the c.i.f. value is not below Sh. 4.	
(f) Playing Cards.	
(g) Others.	
326 Buttons, metal including buttons steel and cufflinks made of metals other than gold and silver.	85
327 Smoker's requisites made of aluminium.	85 (1)
328 Smoker's requisites—Pipes and parts thereof.	85 (1)
329 Smoker's requisites, parts thereof excluding those made of aluminium tobacco, matches and pipes :	85 (1)
(a) Cigarettes paper in booklet form	
(b) Others.	
330 Engravings and Pictures (including photographs and picture-post cards, not otherwise specified)	86
331 Art, works of, not otherwise specified	86 (1)
332 Specimens, Models and Wall Diagrams illustrative of natural science and medals and antique coins, imported for instructional purposes	86 (3)
333 Specimens, Models and Wall Diagrams illustrative of natural science and medals and antique coins not imported for instructional purposes	86 (3)
334 Postage Stamps, whether used or unused	86 (4)
335 Brake fluid	87
336 Buttons, other than metal	85]
337 Empty Gelatine Capsules	87
338 Leather, artificial manufactures of	87
339 Synthetic Stones	87
340 Zip fastener with celluloid teeth	87

Part V

1 (a) Pulses other than gram and lentils	10
(b) Gram and lentils	
2 Wheat	10 (1)
3 Wheat flour	11 (1)
4 Starch and farina	11 (4)
5 Chromosol S.F. Chromaline and other Chrome Compounds used for dyeing or tanning (excluding barium lead and zinc chromates)	13
6 Dyeing and tanning substances, all sorts, not otherwise specified, excluding wattle extracts and the articles specified in S. N. 5 of this Part of this Schedule	13 and 13 (8)
7 Gums, Resins and Lac, all sorts, not otherwise specified, excluding olibanum and frankincense	13 (3)

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Part V—contd.

- 8 Greases, all sorts, not otherwise specified, including petroleum jellies, paraffin wax and microcrystalline wax 15 & 15(9)
- 9 Cod liver oil 15(4) & 28(22)
- 10 Fish oil including whale oil, not otherwise specified, excluding cod liver oil :—
(a) Sperm oil. 15(4)
(b) Others.
- 11 Fish oil and whale oil hardened and hydrogenated 15(5)
- 12 (a) Farinaceous and patent foods, canned or bottled, excluding milk foods for infants and also excluding breakfast foods (wheat flakes, corn flakes, processed oats and shredded wheat) and Pearl Barley 1(2) & 19(2)
(b) Breakfast foods, (such as wheat flakes, corn flakes, processed oats and shredded wheat) and Pearl Barley
- 13 Essences containing spirit used for the manufacture of beverages 22(4)
- 14 Metallic Ores, all sorts, except Ochres and other pigment ores but including antimony ore, in lump, powder, or concentrated form 22(4)
- 15 (a) Asphalt, excluding Asphalt emulsions and Gilsonite 27(1)
(b) Asphalt emulsions.
(c) Gilsonite
- 16 Pitch and Tar including coal tar and coal pitch 27(2) & 27(9)
- 17 (a) Transformer Oil, insulating Oil, Switch Oil and all sorts of Mineral Oils, not otherwise specified, other than Liquid Paraffin, white Oil, Textile Finishing Oil, Textile Fibre Oil and Batching Oil for fibres 22(9)
(b) White Oil
(c) Liquid paraffin
(d) Textile Finishing Oils, Textile Fibre Oils and Batching Oils for fibres.
- 18 Kerosene ; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer. 27(4)
- 19 Motor Spirit 27(6)
- 20 Lubricating oil, that is, oil such as is not ordinarily used for any purpose other than lubricating, excluding any mineral oil which has its flashing, point below two hundred degrees of Fahrenheit's thermometer 27(8)
- 21 Chromium sulphate, chromium chloride and other chrome compounds excluding barium chromates and chromium acetate 28 & 28(17)
- 22 Chemicals not falling under any other Serial No. of this Schedule 28, 28(15)
28 (18) & 34
(a) Caustic Soda.
(b) Other Chemicals.
- 22-A. Gas Cylinders when imported filled with gas 28(8) & 72(c)
- 23 Bleaching paste and bleaching powder 28(1)
- 24 Coppers, green (ferrous sulphate) 28(8)
- 25 Sulphur :—
(a) Non-processed elemental/non-refined recovered sulphur.
(b) Processed sulphur (all grades).
- 26 Soda ash, including calcined natural soda and manufactured sesquicarbonates 28(4)
- 27 Heavy chemicals, the following namely, Magnesium chloride 28(5)

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Part V—contd.

- 28 The following chemicals, namely :— 28(6)
 (a) Alum (ammonia, alum, potash alum and soda alum)
 (b) Magnesium sulphate or hydrated magnesium sulphate
- 29 The following chemicals, namely, cadmium sulphide, cobalt oxide, liquid gold for glass making, selenium and uranium oxide. 28, 28(7) and 28(7-A)
 (a) Selenium and Selenium and Selenium di-oxide
 (b) Others.
- 30 Potassium bichromate, sodium bichromate and chromic acid 28(8) & 28(17)
- 31 The following chemicals, drugs and medicines, namely:— 28(8), 28(6), 28(19), 28(20), 28(29) and 28(33)
 (a) Acetic, Carbolic, Citric, Hydrochloric Nitric, Oxalic, Sulphuric, Tartaric and any other acids excluding chromic acids, anhydrous ammonia, naphthalene, Potassium chlorate, Potassium cyanide and other Potassium compounds, bicarbonate of soda, borax, sodium cyanide, sodium silicate, arsenic, calciumcarbid, glycerine, lead, magnesium and Zinc compounds, not otherwise specified.
 (b) Aloes, asafoetida, Cocaine, Sarsaparilla and Storax.
- 32 Anti-plague Serum. 28(13)
- 33 Aluminium powder and paint 30
 (a) Aluminium powder and paste.
 (b) Aluminium paint.
- 34 Paints, colours and painters' materials, all sorts, not otherwise specified including paints, solution and compositions containing dangerous Petroleum within the meaning of the Indian Petroleum Act, 1934, but excluding aluminium powder and paint, and sand papers and glass papers. 30, 30(11), 30(12) and 30(14)
- 35 Paints, colours, and painters' materials, the following 30(2)
 (a) Red lead, genuine dry, genuine moist and reduced moist.
 (b) White lead, genuine dry.
 (c) Zinc white, genuine dry.
 (d) Paints, other sorts, coloured moist.
- 36 Paints, colours and painters' materials, the following namely :— 30(3)
 (a) Red lead, reduced dry.
 (b) White lead, genuine moist and reduced dry or moist.
 (c) Zinc white, genuine moist.
 (d) Zinc white, reduced dry or moist.
- 37 The following paints, colours and painters' materials namely :— 34(4)
 Barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934 :—
 (a) Harmless food colours.
 (b) Water and oil colours.
 (c) Pigment water finishes and stains for leather and shoes.
 (d) Raw materials for paints specified elsewhere.
 (e) Titanium Dioxide.
 (f) Lithopone.

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*Part V—contd.**S. No. 37—contd.*

- 37 (g) Cuttle fish bones.
 (h) Blanc fixe.
 (i) Ultramarine Blue.
 (j) Other manufactured paints, distempers, varnishes and lacquers.
- 38 Gunpowder for cannons, rifles, guns, pistols and sporting purposes. 34
- 39 Explosives, namely : blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite and all other sorts including detonators and blasting fuse. 34(1)
- 40 Manures, all sorts, including animal bones and the following chemical manures :— 35 and 35(1)
 Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainite salts, carbolime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates, mineral super-phosphates :
 (a) Rock phosphate, Mineral phosphate.
 (b) Sodium Nitrate.
 (c) (i) Muriate of potash.
 (ii) Sulphate of Potash.
 (d) Sulphate of Ammonia.
 (e) Triple Super phosphate.
 (f) Other Nitrogenous Fertilisers.
 (g) Others.
- 41 Rubber tyres and tubes and other manufactures of rubber, not otherwise specified, including ebbonite rods, tubes and sheets but excluding apparel and boots and shoes :— 31(1), 39(2), 39(3), 77 and 77(2).
 (i) (a) Rubber pressure and vacuum tubing (for laboratory use) and vaccine caps.
 (b) Rubber contraceptives.
 (ii) Giant motor, motor cycle tyres, tubes and flaps, bicycle tyres and tubes and industrial tyres, tubes and flaps including solid tyres, but excluding tractor and off-the-road tyres and tubes.
 (iii) Tractor and off-the-road tyres, tubes and flaps, excluding other types of tyres and tubes and flaps specified elsewhere.
 (iv) Rubber battery containers.
 (v) Rubber thread.
 (vi) Ebonite rods, tubes and sheets.
 (vii) Sectional Air bags.
 (viii) Rubber gloves all sorts viz :—
 (a) Surgical rubber gloves.
 (b) Industrial rubber gloves.
 (c) Electrical rubber gloves.
 (d) Others.
 (ix) Others
- 42 (a) (i) Wood and Timber, all sorts, not otherwise specified, including all sorts of ornamental wood but excluding agarwood, plywood, sandal wood, tagarwood, laminated wood and veneer. 40, 40(4), 87 and 40(6).
 (ii) Laminated wood.
 (b) Veneers and plywood, sandal-wood, agarwood and tagarwood.
- 42-A Tea chests and parts and fittings, thereof, including tea chests containing aluminium but excluding aluminium tea chest linings. 40(3), & 40(5)
- 43 Wood pulp. 43

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Part V—contd.

43-A	Pulp (other than wood pulp from vegetable fibres such as bamboo, grasses, reeds and agricultural residues including pulp of rags and mixture of such pulps).	43(1)
44	White printing paper (excluding laid marked paper which contains mechanical wood pulp amounting to not less than 70% of the fibre contents).	44
45	Cigarette paper	44 and 44(1)
45-A	Paste board, mill board, card board and straw board, all sorts.	44(4)
46	Rubber bands, erasers and stamps and rubber hand rollers for cyclostyling :— (a) Rubber erasers. (b) Others.	29(1) and 45(b)
47	Wool raw and wool tops including wool waste, shoddy wool and woollen rags	46(2) and 49(4)
48	Woollen yarn, not otherwise specified	47(3)
49	Woollen yarn or weaving and knitting wool, excluding hard knitting wool.	47(4)
50	Hair and woollen yarn exclusively used for manufacture of hair belting	47(8)
51	Cordage, rope and twine of vegetable fibre other than jute and cotton, not otherwise specified.	50(6)
52	Apparel containing rubber	52
53	Silk or artificial silk goods used or required for medical purposes, namely, silk or artificial silk ligatures, elastic silk or artificial silk, hosiery, elbow pieces, thigh pieces, kneecaps, leggings, socks, anklets, stockings, suspensory bandages, silk or artificial silk, abdominal belts, silk or artificial silk, web catheter tubes and oiled silk or artificial silk.	52(1)
54	Delivery hose for trailer pumps.	53
55	Hose made of canvas impregnated with rubber.	53
56	Rags and other paper-making materials, excluding pulps thereof and pulps and wood and other vegetable fibres and mixture of such pulps.	52(1)
57	Boots and shoes containing rubber	54
58	Building and Engineering bricks	59 (1)
59	Covered crucibles for glass making	59(6)
60	<i>Deleted.</i>	
61	Diamonds user and imported uncut, excluding hort and Industrial 61 diamonds.	
62	Steel helmets	63(8)
62-A	Radium	70(7)
63	The following articles of builder's hardware, hinges, locks and bolts : (a) Door locks (not pad locks). (b) Suit-case locks. (c) Hinges. (d) Others.	70(10) and 70(11)
64	<i>Deleted.</i>	
65	The following articles of machinery not otherwise specified, in this schedule except when required for the textile industries, tea industry, iron and steel production works, electric supply undertakings, mines and quarries :— (1) Prime movers, boiler, locomotive engines and tenders for the same, portable engines (including fire engines) and other engines in which the prime mover is not separable from the operative parts.	72(a)

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Part V—contd.

- (2) Machines and sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour or which being brought into use required to be fixed with reference to other moving parts. 72(b), 72(15), 72(16), 72(17), 72(18), 72(19), 72(20), 72(21), 72(22) and 72(23).
- (3) Apparatus and appliances, not to be operated by manual or animal labour which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose. 72(c)
- (4) Control gear (other than electric), self acting or otherwise and transmission gear (other than electric) designed for use with any of the machinery specified above including driving chains, but excluding driving ropes not made of cotton and belting. 72(d)
- (i) Boot and shoe manufacturing machinery.
- (ii) Cinema Machinery (including Studio equipment and projection and also including sound recording apparatus for the production of cinema films.)
- (iii) Oil crushing and refinery machinery.
- (iv) Petroleum and gaswell drilling equipment.
- (v) Refrigeration and Air Conditioning Machinery other than domestic refrigeration :—
- (a) Air Conditioners (Unit type or packaged type).
- (b) Other types.
- (vi) Sugar manufacturing and refinery machinery.
- (vii) The following road making, haulage earth moving equipments :—
- (a) Wheeled and Crawler tractors above 50 D.B.H.P.
- (b) Shovels, excavators, motorised graders, vibrating soil compactors, vibrators, stone crushers, stone granulators, Tar and Bitumen boilers/sprayers, core drilling machine, concrete mixers, asphalt mixers, motor mills, motorised scrapers and towed scrapers, dozers (all types), loaders, concrete screens, road forms, road tampers, spreaders and finishers, dragline and winches, dumpers and dumper wagons not built on conventional chassis.
- (c) Sheep Foot Rollers and parts thereof.
- (viii) Acid resisting and Chlorine resisting blowers and compressors, chlorine and acid resisting valves and acid resilient parts thereof, chlorine cylinders and valves thereof, cylinder testing equipment and spares and spraying nozzles for chamber plants.
- (ix) Wind Mill.
- (x) Machinery required for other Industries and Undertakings.
- 65 (5) Component parts, as defined in item No. 72(3) of the First Schedule to the Indian Tariff Act, 1934, of machinery specified in clauses (1), (2), (3) and (4) above, but excluding those which are covered by serial No. 68 of this part of this Schedule : 72(3) and 72(15).
- (i) Parts of cinema machinery (including studio equipment projectors and also including Sound recording apparatus for production of Cinema films).
- (ii) Parts of Refrigeration and Air-conditioning machinery other than domestic refrigerators.
- (a) Spare parts of Machinery falling under S. No. 65(1—4) (vii) (b)/V.

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Part V—contd.

- (iii) Parts of machinery when required for industries and undertakings other than cinema and refrigeration and also other than spare parts of machinery falling under S. No. 65(1—4) (vii) (a) and (b)/V.
- (iv) Industrial Knives.
- (6) Machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one quarter of one-horse power excluding typewriters and sewing machines and parts thereof. 72(6) and 72(28).
- (a) Office machines and parts thereof :
- (i) Hand model type Duplicators (both hand feed and self feed types).
- (ii) Duplicators, Power driven.
- (iii) Other office machines.
- (b) Others.
66. Automatic Electrical control switches. 72(d) and 73(1).
67. (i) (i) Printing and Lithographic material, namely, presses lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo blocks, wood blocks, half-tone blocks, electro-type blocks, process blocks, roller moulds, roller frames and stocks lithographic map rollers, standing screw and hot presses, perforating machines, gold blocking presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type casting, rule bending machines, rule missing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines, but excluding ink and paper and sets of mats when imported as advertising material in connection with exposed film, Treadle Printing Presses or presses of predominantly treadle type and Roller composition.
- (ii) Treadle Printing Presses.
- (iii) Roller Composition.
- (2) Component parts as declared in Import Tariff Item No. 72(3) of Machinery specified in clause (i) above, excluding those covered by Serial No. 68 of Part V of this Schedule. 72(3)
68. (a) Rubber Blankets (including mackintosh) for printing presses including requirements of cloth processing machines, viz., printing sanforizing, etc. 72(3)
- (b) Rubber hoses required for the oil Industry.
- (c) Rubber spray hoses for industrial and agricultural purposes.
- (d) Rubber hose pipes and rubber houses n.o.s. and rubber washers for boilers.
69. Deleted.
- 69-A. Hosiery needles for hosiery machinery and knitting machines whether operated by manual labour or mechanical power. 72(3)
70. All types of lifts and elevators (including passengers and goods) component parts and accessories thereof ; 72(4)
- (i) Complete lifts
- (ii) Parts of lifts.
71. Stirrup pumps and Traller pumps : 72(6)
- (a) Stirrup pumps.
- (b) Traller pumps.
72. Deleted.

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Part V—contd.

- 73 Water-lifts, sugar mills, sugar centrifugals, sugar-pug mills, oil presses and parts thereof when constructed so that they can be worked by manual or animal power and pans for boiling sugarcane juice :— 72 (7).
 (a) Sugar juice boiling pans.
 (b) Others.
- 74 The following agricultural implements, namely winnowers, threshes, moving and reaping machines, bunding machines, elevators, seed and corn crushers, chaff cutters, root cutters, ensilage cutters, horse and bullock gear ploughs, cultivators, scarifiers, harrows, clod crushers seed drills, hayteeders, hay presses, potato-diggers, latex spouts, spraying machines, powder blowers, white-ant-exterminating machines, pest pullers, broadcast seeders, corn pickers, corn sellers, culti-packers, drag scrappers, stalk cutters, huskers and shredders, potato planters, lime soers, manure spreaders, listers, soil graders and rakes, also agricultural tractors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implementation, machines or tractors for which they are imported and that they cannot ordinarily be used for purposes unconnected with Agriculture :
 (i) Wheeled and crawler tractors upto and including 7.50 draw Bar Horse Power.
 (ii) Rotary Hoes and Rotary Tillers.
 (iii) Spare parts for agricultural tractors and for tractors drawn agricultural implements.
 (iv) Agricultural implements, tractor drawn only excluding Sheep Foot Rollers.
 (v) Power driven agricultural machinery excluding Sheep Foot Rollers, Tractors, Rotary Hoes and Rotary Tillers.
 (vi) Parts of power driven agricultural machinery.
 (vii) Chaff cutters other than power driven.
 (viii) Sugarcane crushers.
 (ix) Ploughs, plough shears and cultivators other than tractors drawn.
 (x) Sprayers (other than power driven) and parts.
 (xi) Dusters (other than power driven) and parts.
 (xii) Chaff cutters knives.
 (xiii) Manual or animal driven agricultural machinery and parts thereof, not otherwise specified.
- 75 The following Dairy and Poultry Farm Appliances, namely, cream separators, milking machines, milk sterilizing or pastourising plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk bottle fillers and cappers, apparatus specially designed for testing milk and other dairy products and incubators, also component parts of these appliances provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for purposes other than dairy and poultry farming. 72(9) and 72(32).
- 76 (a) Industrial Sewing Machines and parts thereof which are manually operated or worked by power and require for their operation less than one quarter horse power. 72(1), 72(11) and 72(15).
 (b) Industrial Sewing Machines and parts thereof which are worked by power and require for their operation one quarter horse power and above. 72(b), 72(1) and 72(15).
 (c) Needles for all industrial sewing machines 72(b), 72(1) and 72(15).
- 77 Air raid sirens. 73 & 77.

Part V—contd.

- 78 Electrical instruments, apparatus and appliances not otherwise specified in this Schedule (excluding telegraphic and telephonic) and parts thereof not otherwise specified. 73.
- (i) Hearing-aids and parts thereof.
 - (ii) Electric cooking ranges and electric cookers all types and parts thereof.
 - (iii) Tape and wire recorders all sorts and parts thereof.
 - (iv) Public address equipments and parts thereof:—
 - (1) Amplifiers.
 - (2) Loudspeakers.
 - (3) Pressure or driver units.
 - (4) Horns.
 - (5) Microphones.
 - (v) Heating elements.
 - (vi) Rectifiers and battery chargers and parts thereof.
 - (vii) Household Electrical Machines & Appliances all sorts n.o.s. such as Vacuum Cleaners, Washing Machines, Hair Dyers, Shavers, Hair Clippers, Food/Drink/Juice Mixers, Extractors, Water Heaters, Room Heaters, Electric Irons, Electric Kettles, Percolators, Hot Plates, Boiling Plates, Coffee Grinders and the like and parts thereof.
 - (viii) Yarn and cloth testing machines including other types of textile testing machines.
 - (ix) Others.
- 79 Electro-medical apparatus and parts thereof, not otherwise specified including ultra-violet and infra-red lamps for medical treatment. 73(9).
- 80 Deleted.
- 81 Deleted.
- 82 Tramcars and component parts and accessories thereof excluding articles specified in Part I of this Schedule. 74(1).
- 83 Deleted.
- 84 Deleted.
- 85 Deleted.
- 86 Conveyances, not otherwise specified, and component parts and accessories thereof excluding articles specified in Part I of this Schedule : 75.
- (i) Auto rickshaws.
 - (ii) Trailers, all types, including tipping trailers.
 - (iii) Perambulators and parts thereof.
 - (iv) Specialized vehicles (conventional vehicle chassis on which special type of bodies or machinery/equipment have been mounted e.g., Tipper or Dumper, Fire fighting vehicle, X-ray vehicle, mobile workshop, recovery vehicle, well drilling vehicle, Truck mounted Cranes).
 - (v) Others.
- 87 Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes. 76.
- 88 All manufactured articles and materials used in aircraft construction and books, drawings, diagrams, illustrations and any other technical publications imported for the purpose of maintenance, repair and overhaul of aircraft, aero-engines and their instruments and equipment; provided that nothing falling under this description shall be deemed to fall under other Serial No. of this Schedule. The appropriate item.

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Part V—contd.

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| 89. | Ships and other vessels for inland and harbour navigation including steamers, launches, boats and frigates imported entire or in section provided that articles of machinery as defined in Item No. 72 or No. 72 (3) of the First Schedule to the Indian Tariff Act, 1934, shall when separately imported, not be deemed to be included hereunder. | 76(1) |
| 90. | Light ships | 76(2) |
| 91. | Furniture tackle and apparel, not otherwise described for steam sailing, rowing and other vessels. | 76(3) |
| 92. | Instruments, apparatus and appliances, and parts thereof, including cinematographic and parts thereof, other than electrical but excluding articles otherwise specified in the schedule :
(a) Water meters.
(b) Leader films.
(c) Weighing machines and parts thereof.
(d) Yarn cloth testing machines, including Lap testing machines.
(e) Gas masks and refills.
(f) Geometry Boxes and components thereof.
(g) Surveying and Mathematical Instruments, the following namely :—
(1) (a) Reversible level complete with stand.
(b) Dumphy level complete with stand.
(c) Indian Patter level complete with stand.
(2) (a) Slide rules.
(b) Prismatic compass.
(c) Clinometer and other magnetic compasses.
(d) Drafting machines.
(e) Plane-Table equipment—Ordinary and Techo-metric.
(f) Theodolitics.
(3) Others.
(h) deleted.
(i) Fire Extinguishers.
(j) Fire fighting equipment other than fire extinguishers, fire fighting hose and ladders (only such of those articles as are classified as instruments and apparatus under this S. No. will be included).
(k) Pressure gauges.
(l) Deleted.
(m) Micro Ear drum hearing aids.
(n) Others. | 77 |
| 93. | Optical, Scientific, Medical including Surgical or Dental instruments, equipment and appliances and parts thereof not made of rubber. | 77(2), 77(4), 77(6) & 77(7) |
| 94. | Optical, Scientific, Medical including Surgical or Dental instruments, equipment and appliances and parts thereof made of rubber :
(a) (i) Goggles, sun-glasses, glare glasses.
(ii) Plastic frames including sides and fronts thereof when imported separately and spectacles with plastic frames.
(iii) Lenses including bifocal blanks.
(iv) Rough blanks other than bifocal blanks.
(b) Metallic frames including sides and fronts thereof when imported separately, and spectacles with metallic frames.
(c) Other Optical instruments, equipment and appliances and parts thereof. | 77(2), 77(4) 77(6) & 77(7) |

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Part V—contd.

(d) Scientific and medical including surgical instruments, equipment and appliances and parts thereof, made wholly/mainly of rubber and/or made wholly/mainly of glass including laboratory glassware .	
(e) Medical including Surgical instruments, equipment and appliances and parts thereof not made mainly of rubber and not made mainly of glass .	
(f) Scientific instruments, equipment and appliances and parts thereof not made mainly of rubber and also not made mainly of glass .	
(g) Microscopes and accessories and parts thereof. Microscope slides and cover glasses. Brinell's microscopes and parts thereof.	
(h) Laboratory balances and weights and parts thereof.	
(i) Clinical Thermometers.	
(j) Dental instruments, equipment and appliances and parts thereof not otherwise specified.	
95. Rubber balls, football bladders, balloons and toys.	84
(a) Tennis balls.	
(b) Squash balls.	
(c) Others.	
96. Art, the following works of :	86(2)
(1) Statuary and pictures intended to be put up for the public benefit in a public place, and	
(2) Memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction whether worked or not.	
97. Artificial horn manufactured from rennet casein.	87
98. Asbestos raw	87
99. Deleted.	
100. Deleted.	
101. Cellulose Acetate sheets and moulding powder.	87
101-A. Cellulose acetate butyrate and cellulose acetate propionate.	87
101-B. Deleted.	
101-C. Cellulose film scrap.	87
101-D. Cellulose Nitrate sheets, rods and tubes.	87
101-E. Chloride moulding powder	87
102. Cresol-formaldehyde moulding powder.	87
103. Curled rope hair	87
104. Diamonds Industrial, natural and Synthetic, in all forms including diamond grit and powder.	61, 72(5) & 87.
105. Fibreboards (e.g. hardboards and insulating boards) excluding plywood and vulcanised fibre sheets.	61, 72(3), 87, 40 (4) and 40(7).
106. Gas black, thermatomic black, acetylene black and carbon black also including lamp black .	87
107. Glass substitutes	87
108. Glucose powder (excluding Anhydrous Dextrose and Glucose powder packed in small containers of 1 lb. or less) and Glucose other sorts:	21(3)
(a) Liquid glucose.	
(b) Others.	
109. Phenolic resin sheets.	87
110. Nickle Catalyst.	87
111. Phenol formaldehyde moulding powder.	82(3)

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Part V—contd.

112	Phenol formaldehyde resinous sheets, tubes, rods and other materials.	87
113	Acrylic plastic moulding powder, sheets, rods and tubes	87
113-A	Polyvinyl chloride plastic sheets (unsupported)	82(4)
113-B	Polydichlorostyrene resin	87
113-C	Polystyrene	87
113-D	Polyvinyl acetate resin powder	87
113-E	Polyvinyl butyral resin	87
113-F	Polyvinylidene chloride	87
113-G	Polyvinyl formal and Polyvinyl Acetol	87
113-H	Polyvinyl chloride resin powders	87
113-I	P.V.C. composition including moulding powder	87
113-J	Polyethylene moulding powder	87
114	Pyrotechnic aluminium	87
115	Stereo flongs	87
116	Synthetic resins, all sorts, not otherwise specified—	87
	(i) Phenolic, Urea, Melamine, Alkyds and Maleic resins.	
	(ii) Synthetic Ion Exchange Resins.	
	(iii) Polyvinyl Acetate resins, Polyvinyl Alcohol, Polyvinyl chloride, Acrylate and their copolymers in emulsion and/or dispersion form.	
	(iv) Synthetic resins, all sorts, n.o.s., other than those covered by S. No. 116(i)/V, S. No. 116(ii)/V and 116(iii)/V.	
117	Textile Printing Dyes	87
118	Urea-formaldehyde moulding powders	87
119	Vulcanised fibre in sheets, rods and tubes	87
120	Deleted.	
121	Window glass channels	87
122	All articles not otherwise specified in the Schedule except, Paper money, Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling, Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling, Current coin of the Government of India, Silver coin, not otherwise specified and Gold coin—	44(6), 61(2), 63(3), 62, 62(1), 62(2)
	(i) Plastic materials not otherwise specified.	
	(ii) Fluorspar.	
	(iii) Bleaching earth (such as Fullers' Earth Fulment, Tonsil etc.).	
	(iv) Looking glass.	
	(v) Vulcanised fibre suitcases, trunks and bags n.o.s.	
	(vi) Water proofing composition.	
	(vii) Films made from transparent cellulose or Viscacella, Royasine, transparent cellulose wrapping and other transparent paper.	
	(viii) Snap fasteners.	
	(ix) Cryolite.	
	(x) Casein.	
	(xi) Flint stones for cigarette lighter.	
	(xii) Plastic based adhesive tapes including cellulose adhesive tapes.	
	(xiii) Enamelled frits.	
	(xiv) Staple fibre tops and other synthetic and proteinous fibre tops.	

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Part V—concl'd.

(xv)	Staple fibre including synthetic proteinous cut fibres.
(xvi)	Deleted.
(xvii)	French chalk.
(xviii)	Ashwood oars.
(xix)	Manufactures of wood other than ashwood oars.
(xx)	Dom Nuts.
(xxi)	Mica.
(xxii)	Feathers.
(xxiii)	Rudraksha beads.
(xxiv)	Filter candles.
(xxv)	Plastic moulding powder, not otherwise specified.
(xxvi)	Vanadium Pentoxide catalyst.
(xxvii)	Fluxite soldering paste and fluxes for gas or arc welding, melting and refining metals.
(xxviii)	Corozo nut.
(xxix)	Filter aids.
(xxx)	Asbestos magnesia lagging.
(xxxi)	Asbestos mantle yarn.
(xxxii)	Glass, mineral, slag wool, fibre glass and products thereof.
(xxxiii)	Glass tinsel powder.
(xxxiv)	Wall Plug all sorts (non-electrical) with cementing materials; n.o.s.
(xxxv)	Decex oil proof compound.
(xxxvi)	Tailoring chalk.
(xxxvii)	Calcium carbonate activated (e.g., "Wiennofil" etc.).
(xxxviii)	Boiler compound (Antiscale compound).
(xxxix)	Embroidery ring frames.
(xl)	Etching powder.
(xli)	Gypsum.
(xlii)	Laboratory ware made of silica.
(xliii)	Silicaware equipment; for sulphuric, hydrochloric and nitric acid plants and Ceramic equipments for chlorine plants.
(xliv)	Silicon.
(xlv)	Petroleum Coke.
(xlvi)	Kapok.
(xlvii)	Negative Collodion and Iodizer.
(xlviii)	Kamandalu.
(xlix)	Stamping foils (film-based).
(l)	Others.

Part VI—

All machine tools of the following types including any standard equipment or ancillary machinery usually supplied therewith:—

1. Milling, diesinking, engraving, keyseating broaching, oilgrooving, splinning, profile slotting and marking.
2. Metal cutting cold saws, hacksaw machines filing and sawing bandsaw machines, cutting off (tool and abrasive).
3. Testing machine for mechanical workshop and engineering laboratory use.

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Part VI—contd.

4. Grinding (excluding small electrical bench and portable grinders up to 10" wheels and pneumatic grinders) honing, polishing and lapping.
5. Drilling (other than portable electric or portable pneumatic)
6. Capstan and turret lathes
7. Lathes, general
8. Furnaces, electrical, coke, coal, gas or oil fired excluding cover, muffle rings and stand for tilting furnaces
9. Forging, power hammers, drops hammers and riveting other than portable hand riveters
10. Wire drawing and forming, rolling mills (other than jewellers), bar reeling and bar turning
11. Thread forming, cutting, rolling or milling
12. Milling machines and other machinery for foundry use, diecasting machines and magnetic separators
13. Hydraulic presses, and other machinery for the production of plastic blocks and plastic mouldings (such as bakelite and other cellulose products)
14. Sheet Metal working machinery (other than hand power types) including shears, punches, presses, benders, brakes, guillotines, plates straighteners and rollers
15. Automatic bar and chucking machines, single and multiple spindle.
16. Gear cutting
17. Shaping, slotting and planning
18. Vertical boring, and turning mills, horizontal boring, and jig boring.
19. Special and standard machines, particularly used in railway workshops, but not otherwise specified
20. Oxygen cutting, oxy-acetylene generating plant for welding and cutting and electric welding
21. Wood-working machinery, other than hand worked or small homecraft types
22. Lathe chucks, magnetic chucks (electric and non-electric), drill chucks rotary tables, dividing heads, tool post grinders, milling and indexing attachment and machine vices

[No. 3/68.]

Open General Licence No. IV—Amendment of

S.O. 1289.—In exercise of the powers conferred by Section 3 of Imports and Exports Control Act, 1947 (18 of 1947), the Central Government hereby makes the following further amendment to the Open General licence No. IV, published in the Government of India, late Ministry of Commerce and Industry, Import Trade Control Order No. 2/61 dated the 28th February, 1961 as subsequently amended, namely:—

In the said licence—

Item No. (III) Sub-clause (B) shall be substituted by the following, namely:—

“(B) are supplied free of charge in replacement of goods previously imported which have been found to be defective or otherwise unfit for use, the defect having been noticed and brought to the notice of the Customs authorities before the clearance of the goods from the Customs House, or, in the case of machines or parts thereof, covered by a guarantee, the defect is noticed during the guarantee period.

Provided that—

- (1) the shipments of such goods are made within six months from the date, of clearance of the previously imported goods from the Customs House, or within the guarantee period in the case of machines or parts thereof, if such period is more than six months, and the following documents are produced before the Customs authorities:—
 - (a) original letter from the foreign suppliers stating that such goods are being supplied free of cost;
 - (b) a survey certificate issued by Lloyds Agents or any other authorised insurance surveyors or, the case of machines or parts thereof, a certificate from the qualified engineer, to the effect that the goods were actually received in defective condition and required replacement; and
 - (c) in the case of machine or parts thereof, evidence showing the period of guarantee given by the foreign manufacturer or consignor.

[No. 4/68.]

P. D. KASBEKAR,
Chief Controller of Imports & Exports-