

(Just for information purpose)

**Seeks to amend notification no. 12/2012-Cus, dated 17.03.2012
to increase the non-advalorem rate of BCD on
Natural Rubber from ₹.20/kg to ₹.30/kg**

GOVERNMENT OF INDIA

MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
New Delhi, Dated the 20th December 2013

Notification No. 51/2013-Customs
File No: 354/111/2011-TRU

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012 which was published in the Gazette of India, Extraordinary, vide G.S.R. 185(E) dated the 17th March, 2012, namely: -

In the said notification, in the Table, against serial number 252, in column (3), against item (ii), for the entry in column (4), the entry "20% or ₹.30/- per kg, whichever is lower" shall be substituted;

(Raj Kumar Digvijay)
Under Secretary to the Government of India

Note: The principal notification No. 12/2012-Customs, dated the 17th March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 185(E) dated the 17th March, 2012 and was last amended vide notification No. 43/2013-Customs, dated the 13th September, 2013 which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 630(E) dated the 13th September, 2013.

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**Seeks to supercede notification number 21/2002-customs
dated 01.03.2002**

GOVERNMENT OF INDIA

MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
New Delhi, Dated the 17th March 2012

Notification No. 12/2012-Customs
File No: 334/1/2012-TRU

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2002-Customs, dated the 1st March, 2002 Published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 118(E) dated the 1st March, 2002, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-

(a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table;

(b) from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act 1975 (51 of 1975) as is in excess of the additional duty rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

Table

Table S. No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Additional duty rate	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
249	40	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802	Nil	Nil	21
250	40	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802	Nil	Nil	22
251	400110	All goods	Rs. 49/Kg	-	23
252	4001 21, 4001 22, 4001 29	Goods up to an aggregate quantity of forty thousand metric tonnes of total imports of such goods in the remaining part of the financial year 2011-12.			
		Explanation. - <i>For removal of doubts, it is clarified that the quantity of goods already cleared under S. No. 491A of notification No. 21/2002-Customs dated the 1st March, 20102, up to the date of its supersession, shall be included in computing the aggregate quantity.</i>	7.5%	-	1
253	4002 31 00	All goods	5%	-	-
254	4002 39 00	Chlorobutyl rubber or bromobutyl rubber	5%	-	-

Provided that nothing contained in this notification shall apply to -

d. the goods specified against serial no. 251 of the said Table on or after the 16th day of January, 2013;

Explanation.-(I) For the purposes of this notification, the rate specified in column (4) or column (5) of the said Table is ad valorem rate, unless otherwise specified;

(II) For the removal of doubts,-

- a. “-“ appearing in column (4) means basic customs duty leviable on the goods as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) read with any other notifications issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), for the time being in force.
- b. “_” appearing in column (5) means additional duty equal to duty of excise leviable on the goods as per the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) read with any other notifications issued under sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), for the time being in force.

ANNEXURE

Condition No. Conditions

1. The rate of duty specified in column (4) shall apply to such quantity of imports for which an importer holds a Tariff Rate Quota Allocation Certificate issued by the EXIM Facilitation Committee in the Directorate General Of Foreign Trade in accordance with the procedure as may be specified by the EXIM Facilitation Committee in the Directorate General Of Foreign Trade from time to time through a Public Notice.
21. If, - (i) imported for servicing, repair or maintenance of aircraft, which is used for operating scheduled air transport service or the scheduled air cargo service, as the case may be; or (ii) the parts are brought into India for servicing, repair or maintenance of an aircraft mentioned in clause (ii) of Condition No.73.

Explanation.- The expressions "scheduled air transport service" and "scheduled air cargo service" shall have the meanings respectively assigned to them in Condition No.73.
22. If,- (i) imported for servicing, repair or maintenance of aircraft imported or procured by Aero Club of India; or
(ii) imported for servicing, repair or maintenance of aircraft, which are used for flying training purposes or for operating non-scheduled (passenger) service or non-scheduled (charter) services;
(iii) imported for servicing, repair or maintenance of aircraft imported or procured by the Airports Authority of India for flight calibration purposes
(iv) the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation that:- a. the imported goods shall be used for the specified purpose only; and
b. he shall pay on demand, in the event of his failure to use the imported goods for the specified purpose, an amount equal to the duty payable on the said goods but for the exemption under this notification.

Explanation. - The expressions, "Aero Club of India", "operator", "non-scheduled (passenger) services" and "non-scheduled (charter) services" shall have the meanings respectively assigned to them in Condition No. 75 or 76.
23. If the duty amount per kg calculated at the rate of 70% ad valorem, is more than Rs. 49/- per kg.

(Sanjeev Kumar Singh)

Under Secretary to the Government of India

[F.No. 334/1/2012-TRU

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