

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India

Ministry of Finance

(Department of Revenue)

Notification No.07/2022-Customs

New Delhi, the 1st February, 2022

G.S.R. ... (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 82/2017-Customs, dated the 27th October, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* number G.S.R. 1341 (E), dated the 27th October, 2017, namely:

In the said notification, in the Table, -

(i) after S.No. 3 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“3A.	5111 11	All goods	10% or Rs. 115 per sq. mtr., whichever is higher
3B.	5111 19	All goods	10% or Rs. 125 per sq. mtr., whichever is higher
3C.	5111 20	All goods	10% or Rs. 65 per sq. mtr., whichever is higher
3D.	5111 30	All goods	10% or Rs. 65 per sq. mtr., whichever is higher
3E.	5111 90	All goods	10% or Rs. 75 per sq. mtr., whichever is higher
3F.	5112 11	All goods	10% or Rs. 105 per sq. mtr., whichever is higher
3G.	5112 19	All goods	10% or Rs. 130 per sq. mtr., whichever is higher
3H.	5112 20	All goods	10% or Rs. 70 per sq. mtr., whichever is higher
3I.	5112 30	All goods	10% or Rs. 90 per sq. mtr., whichever is higher
3J.	5112 90	All goods	10% or Rs. 115 per sq. mtr., whichever is higher”;

(ii) after S.No. 6 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“6A.	5208 39	All goods	10% or Rs. 150 per kg., whichever is higher”;

(iii) after S.No. 7 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“7A.	5208 42	All goods	10% or Rs. 22 per sq. mtr., whichever is higher”;

(iv) for S.No. 9 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
“9.	5208 49	All goods	10% or Rs. 143 per kg., whichever is higher”;

(v) after S.No. 10 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“10A.	5208 52	All goods	10% or Rs. 14 per sq. mtr., whichever is higher
10B.	5208 59	All goods	10% or Rs. 30 per sq. mtr., whichever is higher”;

(vi) after S.No. 11 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“11A.	5209 31, 5209 32 or 5209 39	All goods	10% or Rs. 150 per kg., whichever is higher
11B.	5209 41	All goods	10% or Rs. 30 per sq. mtr., whichever is higher”;

(vii) after S.No. 12 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“12A.	5209 43	All goods	10% or Rs. 28 per sq. mtr., whichever is higher
12B.	5209 49	All goods	10% or Rs. 150 per kg., whichever is higher

	12C.	5209 51 or 5209 52	All goods	10% or Rs. 24 per sq. mtr., whichever is higher
	12D.	5209 59	All goods	10% or Rs. 30 per sq. mtr., whichever is higher”;
(viii)	after S.No. 13 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -			
	(1)	(2)	(3)	(4)
	“13A.	5210 39	All goods	10% or Rs. 150 per kg., whichever is higher”;
(ix)	for S.No. 15 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -			
	(1)	(2)	(3)	(4)
	“15.	5210 49	All goods	10% or Rs. 132 per kg., whichever is higher”;
(x)	after S.No. 15 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -			
	(1)	(2)	(3)	(4)
	“15A.	5210 51 or 5210 59	All goods	10% or Rs. 12 per sq. mtr., whichever is higher”;
(xi)	after S.No. 16 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -			
	(1)	(2)	(3)	(4)
	“16A.	5211 31, 5211 32 or 5211 39	All goods	10% or Rs. 150 per kg., whichever is higher
	16B.	5211 41	All goods	10% or Rs. 35 per sq. mtr., whichever is higher”;
(xii)	after S.No. 17 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -			
	(1)	(2)	(3)	(4)
	“17A.	5211 43	All goods	10% or Rs. 32 per sq. mtr., whichever is higher
	17B.	5211 49	All goods	10% or Rs. 150 per Kg., whichever is higher
	17C.	5211 51, 5211 52 or 5211 59	All goods	10% or Rs. 12 per sq. mtr., whichever is higher”;
(xiii)	after S.No. 28 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -			
	(1)	(2)	(3)	(4)
	“28A.	5407 42	All goods	20% or Rs. 36 per sq. mtr., whichever is higher
	28B.	5407 43 00	All goods	20% or Rs. 40 per sq. mtr., whichever is higher
	28C.	5407 44 (except tariff item 5407 44 20)	All goods	20% or Rs. 35 per sq. mtr., whichever is higher”;
(xiv)	S.No. 29 and the entries relating thereto shall be omitted;			
(xv)	against S.No. 30, in column (3), for the entry, the entry “All goods” shall be substituted;			
(xvi)	after S.No. 31 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -			
	(1)	(2)	(3)	(4)
	“31B.	5407 52	All goods	20% or Rs. 23 per sq. mtr., whichever is higher
	31C.	5407 53 00	All goods	20% or Rs. 30 per sq. mtr., whichever is higher”;
(xvii)	against S.No. 33, in column (3), for the entry, the entry “All goods” shall be substituted;			
(xviii)	after S.No. 33 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -			
	(1)	(2)	(3)	(4)
	“33A.	5407 69 00	All goods	20% or Rs. 36 per sq. mtr., whichever is higher”;
(xix)	after S.No. 35 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -			
	(1)	(2)	(3)	(4)
	“35A.	5407 73 00	All goods	20% or Rs. 36 per sq. mtr., whichever is higher
	35B.	5407 74 00	All goods	20% or Rs. 23 per sq. mtr., whichever is higher’;
(xx)	after S.No. 42 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -			
	(1)	(2)	(3)	(4)
	“42A.	5407 82 (except tariff item 5407 82 50)	All goods	20% or Rs. 25 per sq. mtr., whichever is higher”;
(xxi)	S.No. 43 and the entries relating thereto shall be omitted;			
(xxii)	against S.No. 44, in column (3), for the entry, the entry “All goods” shall be substituted;			
(xxiii)	after S.No. 44 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -			

(1)	(2)	(3)	(4)
"44A.	5407 83 00	All goods	20% or Rs. 40 per sq. mtr., whichever is higher
44B.	5407 84 (except tariff item 5407 84 50)	All goods	20% or Rs. 23 per sq. mtr., whichever is higher";

(xxiv) S.No. 45 and the entries relating thereto shall be omitted;

(xxv) against S.No. 46, in column (3), for the entry, the entry "All goods" shall be substituted;

(xxvi) after S.No. 47 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"47A.	5407 92 00	All goods	20% or Rs. 40 per sq. mtr., whichever is higher
47B.	5407 93 00	All goods	20% or Rs. 27 per sq. mtr., whichever is higher
47C.	5407 94 00	All goods	20% or Rs. 40 per sq. mtr., whichever is higher";

(xxvii) after S.No. 49 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"49A.	5408 22	All goods	20% or Rs. 27 per sq. mtr., whichever is higher
49B.	5408 23 00	All goods	20% or Rs. 28 per sq. mtr., whichever is higher
49C.	5408 24 (except tariff items 5408 24 12, 5408 24 13, 5408 24 15, 5408 24 18)	All goods	20% or Rs. 52 per sq. mtr., whichever is higher";

(xxviii) S.No. 50 and the entries relating thereto shall be omitted;

(xxix) against S.No. 51, in column (3), for the entry, the entry "All goods" shall be substituted;

(xxx) after S.No. 56 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"56A.	5512 19	All goods	20% or Rs. 25 per sq. mtr., whichever is higher
56B.	5512 29	All goods	20% or Rs. 28 per sq. mtr., whichever is higher";

(xxxi) for S.No. 57 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
"57.	5512 99	All goods	20% or Rs. 54 per kg., whichever is higher";

(xxxii) for S.No. 59 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
"59.	5513 21 00	All goods	20% or Rs. 107 per kg., whichever is higher";

(xxxiii) after S.No. 59 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"59A.	5513 23 00	All goods	20% or Rs. 125 per kg. or Rs. 25 per sq. mtr., whichever is highest";

(xxxiv) after S.No. 61 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"61A.	5513 39 00	All goods	20% or Rs. 125 per kg. or Rs. 30 per sq. mtr., whichever is highest
61B.	5513 41 00	All goods	20% or Rs. 15 per sq. mtr., whichever is higher";

(xxxv) after S.No. 63 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"63A.	5514 21 00	All goods	20% or Rs. 100 per kg. or Rs. 30 per sq. mtr., whichever is highest";

(xxxvi) for S.No. 64 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
"64.	5514 22 00	All goods	20% or Rs. 100 per kg., whichever is higher";

(xxxvii) for S.No. 65 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
"65.	5514 23 00	All goods	20% or Rs. 114 per kg., whichever is higher";

(xxxviii) for S.No. 66 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
“66.	5514 29 00	All goods	20% or Rs. 121 per Kg., whichever is higher”;
(xxxix)	after S.No. 66 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -		
(1)	(2)	(3)	(4)
“66A.	5514 30 11	All goods	20% or Rs. 45 per sq. mtr., whichever is higher
66B.	5514 30 12	All goods	20% or Rs. 26 per sq. mtr., whichever is higher”;
(xl)	for S.No. 72 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -		
(1)	(2)	(3)	(4)
“72.	5514 49 00	All goods	20% or Rs. 114 per kg., whichever is higher”;
(xli)	after S.No. 76 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -		
(1)	(2)	(3)	(4)
“76A.	5515 21	All goods	20% or Rs. 55 per sq. mtr., whichever is higher”;
(xlii)	after S.No. 83 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -		
(1)	(2)	(3)	(4)
“83A.	5515 91	All goods	20% or Rs. 40 per sq. mtr., whichever is higher”;
(xliii)	after S.No. 89 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -		
(1)	(2)	(3)	(4)
“89A.	5516 22 00 or 5516 23 00	All goods	20% or Rs. 150 per kg., whichever is higher”;
(xliv)	against S.No. 122, in column (3), for the entry, the entry “All goods” shall be substituted;		
(xlv)	after S.No. 123 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -		
(1)	(2)	(3)	(4)
“123A.	5801 22	All goods	10% or Rs. 70 per sq. mtr., whichever is higher”;
(xlvi)	against S.No. 124, in column (3), for the entry, the entry “All goods” shall be substituted;		
(xlvii)	after S.No. 124 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -		
(1)	(2)	(3)	(4)
“124A.	5801 26 00	All goods	10% or Rs. 180 per sq. mtr., whichever is higher”;
(xlviii)	against S.No. 126, in column (3), for the entry, the entry “All goods” shall be substituted;		
(xlix)	against S.No. 128, in column (3), for the entry, the entry “All goods” shall be substituted;		
(l)	against S.No. 130, in column (3), for the entry, the entry “All goods” shall be substituted;		
(li)	against S.No. 131, in column (3), for the entry, the entry “All goods” shall be substituted;		
(lii)	against S.No. 135, in column (3), for the entry, the entry “All goods” shall be substituted;		
(liii)	after S.No. 138 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -		
(1)	(2)	(3)	(4)
“138A.	5802 30 00	All goods	10% or Rs. 150 per kg., whichever is higher”;
(liv)	against S.No. 157, in column (4), for the entry, the entry “20%” shall be substituted;		
(lv)	for S.No. 170 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -		
(1)	(2)	(3)	(4)
“170.	6101, 6102 or 6103	All goods	20%”;
(lvi)	S.Nos. 171 to 177A and the entries relating thereto shall be omitted;		
(lvii)	against S.No. 178, in column (2), for the entry, the entry “6104 13 00, 6104 19, 6104 22 00, 6104 23 00, 6104 29, 6104 31 00, 6104 32 00, 6104 33 00 or 6104 39” shall be substituted;		
(lviii)	S.Nos. 179, 180 and the entries relating thereto shall be omitted;		
(lix)	against S.No. 187, in column (4), for the entry, the entry “20%” shall be substituted;		
(lx)	for S.No. 213C and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -		
(1)	(2)	(3)	(4)
“213C.	6201 30, 6201 40 or 6201 90	All goods	20%”;
(lxi)	S.Nos. 213D, 213E, 213F, 213G, 213H and the entries relating thereto shall be omitted;		

(lxii) for S.No. 220C and the entries relating thereto, the following S.No. and entries shall be substituted, namely:

(1)	(2)	(3)	(4)
"220C.	6202 30, 6202 40 or 6202 90	All goods	20%";

(lxiii) S.Nos. 220D, 220E, 220F, 220G, 220H and the entries relating thereto shall be omitted;

(lxiv) against S.Nos. 228, 229, 230, 232, 233, 234, 235, 238, 239 and 240, in column (4), for the entry, the entry "20%" shall be substituted;

(lxv) for S.No. 241 and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
"241.	6204 12 00 or 6204 13 00	All goods	20%";

(lxvi) against S.Nos. 242, 244, 245, 246, 247 and 256, in column (4), for the entry, the entry "20%" shall be substituted.

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

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

(Nitish Karnatak)
Under Secretary to the Government of India

Note: - The principal notification No.82/2017-Customs, dated the 27th October, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1341(E), dated the 27th October, 2017, and was last amended *vide* notification No. 15/2021 –Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 73(E), dated the 1st February, 2021.