

[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. 13/2022-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 exempts the goods of the description as specified in column (3) of the Table below and falling within the Chapter or heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate as specified in the corresponding entry in column (4) of the said Table, subject to any of the conditions as specified in the Annexure to this notification, the Condition No. of which is mentioned in the corresponding entries in column (5) of the said Table.

TABLE

S.No.	Chapter or heading or sub-heading or tariff item	Description of goods	Standard rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	8506 50 00	Battery for use in Smart Meters.	Nil	1 and 4
			5%	1 and 5
			10%	1 and 6

			10%	1 and 7
2.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 1.	Nil	1 and 3
3.	8517 69 90	Communication module for use in manufacture of Smart Meters.	Nil	1 and 4
			Nil	1 and 5
			5%	1 and 6
			10%	1 and 7
4.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 3.	Nil	1 and 3
5.	8517 71 00	Antenna for use in manufacture of Smart Meters.	Nil	1 and 4
			Nil	1 and 5
			5%	1 and 6
			10%	1 and 7
6.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 5.	Nil	1 and 3
7.	8524 11 00 or 8524 91 00	Liquid Crystal Display (LCD) or Back light for LCD for use in manufacture of Smart Meters.	Nil	1 and 4
			5%	1 and 5
			10%	1 and 6
			10%	1 and 7
8.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 7.	Nil	1 and 3
9.	8536 49 00	Relay for use in manufacture of Smart Meters.	5%	1 and 4
			10%	1 and 5

			10%	1 and 6
			15%	1 and 7
10.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 9.	Nil	1 and 3
11.	9028 30 10	Smart Meters	15%	2
12.	9028 90 10	Printed Circuit Board Assembly (PCBA) for use in manufacture of Smart Meters.	20%	1 and 3
13.	Any Chapter	Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 12.	Nil	1 and 3

ANNEXURE

Condition No.	Conditions
1.	If the importer follows the procedure specified in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
2.	Valid upto 31 st March, 2022.
3.	Valid from 1 st April, 2022 onwards.
4.	Valid from 1 st April, 2022 upto 31 st March, 2023.
5.	Valid from 1 st April, 2023 upto 31 st March, 2024.
6.	Valid from 1 st April, 2024 upto 31 st March, 2025.
7.	Valid from 1 st April, 2025 onwards.

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