

[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. 03/2019-Customs

New Delhi, the 29th January, 2019

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 sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, 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, Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, in the Table,

(i) against S. No. 495,

(a) in column (2), for the words “Any Chapter”, the figures “8507” shall be substituted;

(b) in column (4), for the words “Nil”, the figures “5%” shall be substituted;

(ii) against S. No. 512, for the entry in column (3), the following entry shall be substituted, namely: -

“(a) Parts, components and accessories except: -

(i) Lithium ion cell (falling under tariff item 8507 60 00) and;

(ii) Printed Circuit Board Assembly (PCBA) (falling under tariff item 8507 90 90)

for use in manufacture of lithium-ion batteries other than batteries of mobile handsets including cellular phones falling under tariff item 8507 60 00;

(b) Sub-parts for use in manufacture of items mentioned at (a) above.”;

(iii) after S. No. 523 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“523 A.	Any	Parts, sub-parts, inputs or raw material	Nil	-	9”;

		Contractor, Brake system, Electric Compressor not mounted on chassis; (b)pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric compressor not mounted on a chassis or a body assembly.	15%	-	-
		(2) In any other form,- (a)with CIF value more than US\$ 40,000	100%	-	-
		(b)other than (a) above	60%	-	-";

(viii) for S. No. 527 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"527.	8507 60 00	Lithium ion cell for use in manufacture of Lithium ion accumulator other than the following, namely: - (a) Battery pack of cellular mobile phone; and (b) Power bank.	5%	-	9";

(ix) against S. No. 528, in column (3),

(a) the entry against item No. (i) shall be omitted;

(b) after item (iv), the following items shall be inserted, namely: -

“(v) Power Control unit (inverter, AC/DC converter, condenser);

(vi) Energy monitor;

(vii) Contactor;

(viii) Brake system for recovering;

(ix) Electric Compressor”;

(x) after S. No. 528 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"528 A.	8507	Battery pack for use in the manufacture of electrically operated vehicle or hybrid vehicle	5%	-	9";

(xi) against S. No. 529, in column (3), the entry against item no. (i) shall be omitted;

(xii) against S. No. 531, in column (3), after the words, “an auxiliary motor,”, the brackets and words, “(excluding electrically operated motor cycles and cycles)” shall be inserted;

(xiii) after serial number 531 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

