

1st March, 2002

Notification No.25 /2002-Customs

In exercise of the powers conferred by sub-section(1) of section 25 of the Customs Act,1962(52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column(2) of the Table below, and falling under Chapters 82,84,85 or 90 of the First Schedule to the Customs Tariff Act,1975(51 of 1975), when imported into India for use in the manufacture of the finished goods specified in the corresponding column(3) of the said Table, from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule, as is in excess of the amount calculated at the rate of 15% *ad valorem*.

Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules,1996.

Table

S.No.	Description of imported goods	Description of finished goods
(1)	(2)	(3)
1.	UV Exposure Frame / Double sided UV Exposures	PCBs ; Resistors ; Potentiometers
2.	High vacuum frequency adjusters; Seam sealers ;High vacuum base plating system; Lapping machine; Crystal blank sorter; Die bonder ;Pick and place machine; IR Reflow ovens; Tape and Reel Packing Systems; SMD oscillator ATE (Automatic test equipment); SMD Crystal ATE (Automatic test equipment); X-Ray Goniometer /Piezo Goniometer; Slurry Saws	Crystals ; Oscillators
3.	Automatic Pin /Lead cutting /forming/ lapping machine & parts thereof	Relays of contact rating upto 7 amperes ; Capacitors
4.	Transfer moulding press & parts thereof; Stamping machine; Optical comparator; Marking/Printing/Taping/ Testing machine or any combination thereof	Semiconductor devices; Capacitors; PCBs
5.	Wire wrapping machine/ wire wrapping tools	Relays of contact rating upto 7 amperes ; PCBs
6.	Automatic/semi automatic coil or foil or wire winding machine; Automatic/Semi-automatic Epoxy injection /Epoxy Coating /Encapsulating/ Micro-dispensing equipment; Automatic solder dipping machine / Lead welding Machine; Hotmelt /Adhesives Applicator ; Pin insertion machine; Caulking machine; Slicing machine; Polishing Machine; Automatic solder dipping/lead welding machine	Extra High Tension/Fly Back Transformer ; Deflection yokes; Relays of contact rating upto 7 amperes; Resistors; Potentiometers; Plastic Film Capacitors; Coils; hellipots

7.	Automatic assembling machine	Connectors; Relays of contact rating upto 7 amperes; Resistors; Potentiometers.
8.	High precision eyeletting machine with automatic mechanism for eyelets with shank diameter less than 0.065 inch	Switch of contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Potentiometers
9.	High precision automatic/semi automatic rivetting machine for contact assembly with rivet shank diameter less than 0.125 inch; Cold loading machine; Laser marking/printing machine ;Torque gauge or meter (not exceeding 250gm -cm) ; Calibration consoles; Automatic inspection stations ; Histeric / Magnetic permeability tester; Dielectric tester; De-ioners ; Flux meter for clean room; Automatic contact welding machine	Relays of contact rating upto 7 amperes
10.	System of alignment of SMD components(RAL system)	SMD components
11.	Pick and Place machines; Automatic Assembly line including welding, soldering, Encapsulation, Filling and Drying	Variable Resistors; Quartz crystals; PCB assembly.
12.	Automatic component insertion/placement/ mounting system with or without one or more of the following items:- a) Component Sequencer b) Control Terminal c) Program generator d) Jumper forming and insertion	Relays of contact rating upto 7 amperes; PCB assembly
13.	Automatic/semi-automatic crimping machine/hand crimping tools; Automatic temperature controlled precision moulding press for encapsulation ; Automatic head tinning machine/automatic end tinning machine; Automatic wire cutting and stripping machine, with or without welding / twisting attachment including thermal wire stripper; Capacitance discharge welding machine with power supply and weld head with maximum energy setting upto 1000 watts per second.	Relays of contact rating upto 7 amperes; Resistors ; Potentiometers
14.	Direct and back geared miniature punch presses suitable for mounting on assembly tables; Multislide punching and forming machine	Relays of contact rating upto 7 amperes; Switches of contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC; Resistors; potentiometers
15.	Copper / capping equipment & parts thereof; Carbonising / metallising or combination machines; Machine for blending or pressing or spraying of resistive compositions or films;	Resistors ; Potentiometers ; Capacitors

	<p>Vacuum coater ; evaporator; sputtering unit ; heat aided coater for depositing various metal / metal oxide/ photo resist films; Triple roll mills / ball mills; Machine for board cropping, piercing, tagging or a combination thereof; Machine for carbon track and terminal assembly; Automatic colour coding machine with auto feeder; High precision pneumatic / hydraulic press with variable steps and variable capacity suitable for mounting on assembly tables; Printer for thick films ; Screen washer; Resistor coating machines ; Markers ; Vacublast apparatus ; Transfer systems / feed systems ; Substrate breaking machine ; Rotary table riveting machine ; Stacking machine ; Tag closing / tag insertion machine ; Grease applicator; Automatic/semi automatic assembly lines for resistors and potentiometers; Slitting / cutting machine, CNC or non CNC; Jigs and fixtures for production of resistors and potentiometers; Motion control systems; Precision Injection moulding station; Cleaning , deburring, surface finishing , polishing and vibratory finishing equipment; Microprocessor based AC resistance welding controllers</p> <p>; Microprocessor based DC high frequency resistance welding controller; Carbon track moulding systems incorporating compression moulding machines; Automatic rider block assembling machine</p>	
16.	<p>Automatic Spraying Equipment; Automatic clearing, Brushing, drilling, Short Clearing, Test Equipment for elements; Automatic mixing, dosing, resin filling equipment ; Capacitor grade roll Metalliser (Aluminium / Zinc - Aluminium) ; Non destructive capacitor (X-Ray) Testing Machines ; Embossing and taping machines; Embossed carrier tape forming machine; Ageing, Testing & Sorting or Impregnation machine; Stacking or aligning or glueing machine; Ultrasonic welding machine including plastic welder</p>	Capacitors
17.	<p>Annealing Furnace ; Hydraulic Press ; Press Die ; Blackening Furnace for Mask ; Blackening Furnace for Frame; Frame & Clip(FC) Welder ; Mask& Frame (MF) Welder; 4th Pin Welder; Mask Baking Lehr; Q Check Gauge; Mask Washing and Drawing; Screen Matrix Screen Coating (SMSC)Machine System; Screen Matrix (SM) Lighthouse; Screen Coating (SC) Lighthouse; Lighthouse Lenses; Ball Mill; Aluminising Machine Pumps; FP Machine; Maskwash & Seal surface wash system; Gas Combustion Equipment for Lehr (e.g., Burners, Flame Supervision relays etc); Mionite Parts for Jigs; Automatic Machine for pounding, Frit leak testing and Ultrasonic vibration; Automatic Loader / Unloaders ; Re-circulation Fans; Temperature Recorders; Gun Seal Machine; Gun and Bulb Loader; Bulb Unloader; Single Head Gun Sealing Machine; Drive Gear box, Bull Gears, Drive Chain, Drive Track , Drive Motor, Drive inverter power rail, Current collector trolley; Rotary vacuum pump, Diffusion Pump, Tube Adapter, Vacuum Switch .; Automatic Getter Flashing Machine including unloader and transfer; Gun washing Machine; Spot Welder; Weld checker; HV Power</p>	CDT / Cathode Ray Tubes

	Supply; HV Induction Transformer; HV DC Transformer; CRT Sockets; Surge Absorbers; DC Power Supplies; Rotary Test Sets; Final Performance Testers; Raster Aging Unit; Semiautomatic Integrated Tube Component (ITC) Machine with Camera System; Beam Scanner; Single Head Tester; Universal CRT Tester; Landing Measurement equipment; Color Analyser; Panel Surface Coating Equipment.	
18.	Conveyorised Microprocessor controlled wet process lines; Microprocessor controlled surface preparation machine; CNC Controlled drilling / routing Multispindle Machines; Vacuum Hot & Cold / Multilayer Presses; PCB cleaning equipment; Conveyorised UV Curing Equipment; Semiautomatic / Automatic Screen Printing Machinery; Dry Film Laminators; Solder Mask Curtain Coating Machinery; Automatic Computerised Plated through Hole Copper Plating Plants; Conveyorised double sided Etching Machines; Conveyorised double sided Resist Stripping Machinery; PCB Scrubbing/ Deburring Machinery; Conveyorised double sided developer; Multi-layer Board (MLB) Desmearing Plant; Optical high speed drilling machines; Hot Air Levelling Machines; Plating Thickness Measuring Equipment; Bare Board Tester; Saw Cutter; Microscope Projectors; Graticule Lenses; Filtering Units for Chemical Solutions; Pollution Control Equipment; Automatic Optical Inspection Equipment / Inspection System; Effluent treatment modular plant for cyanide, arsenic and other heavy metals; Electroplating/Solder Plating equipment; Monitor for plated thickness or vapour deposited thickness/ Thickness Tester	PCB
19.	Annular Wafering / Lap cutting /Multiblade Wafering Machine; Automatic Frequency Plating System or Automatic Vacuum Coater for frequency adjustment; Automatic Lapping Controller; Automatic Screen Printing Machine; Automatic Vacuum Coaters, Evaporator including Electron Beam Evaporation Systems / Sputtering Unit, Heat aided Coaters for depositing Various Metal Films, Metal Oxide Films and Photo Resist Films; Bevelling Equipment or Automatic Contour Generator; Blank Cleaning and Etching System; Crystal Impedance Meter; Microprocessor Controlled Auto Temperature Character Tester; Network Analyser; Silicon/ Quartz Crystals/ Wafer Lapping or Grinding or Polishing or Abrading or Edge Profiling Machine or any combination thereof; Quartz Crystal Slicing Machine; Vibration Testing Machine with Auto frequency Changes ; Laser Marking or Punching Machine; Particle Counter for Monitoring dust count in clean room; Sealing Equipment	Mounted Piezo Electric Crystals
20.	Rotary Kiln; Spray Dryer; X-Ray Fluorescence (XRF) Analyser ; High Static Press; Inline Grinding Machine with washing system; Air Gap Cutting Machine; Lapping and Polishing Machine; Dust level monitor/fume hood/dust precipitator; Ovens/Furnace/Heaters including forced air or inert atmospheric hydrogen or vacuum baking /sintering /cycling type	Ferrites

21.	Resistance meter; Puncture Tester / voltage withstand Tester; Bump tester ; Cross talk tester; Convergence setting jigs; Burn in / life tester; Corona Tester; FBT Tester; Heat Distortion tester; Vibration Tester; EHT Meter; EHT Probe; Turns counter	Extra High Tension/Fly Back Transformer ; Deflection Yokes; Relays of contact rating upto 5 Amperes; Resistors ; Potentiometers
22.	<p>Helixing / groove cutting machine; Noise meter / noise analyzer; Digital multi meter (5 ½ digits and above); High accuracy LCR bridges; Precision Voltage and Current sources; Precision Multi Function Calibrators; High accuracy resistance measuring apparatus; Precision dimensional measuring apparatus; General Purpose Interface Bus (GPIB)/ IEEE 488 interface cards for control of measuring instruments; Data acquisition systems for monitoring and control of physical and electrical parameters; Temperature, humidity monitoring and data logging and charting equipment; Multiplexers and switching matrices to be used with electronic measuring equipment; Computer controlled power supplies for use in testing; Hot and cold chamber for testing; Thermal shock chambers; Burn in chamber for screening of components; Temperature controlled oil bath; Partial discharge testers; Surge testing equipment including Surge generator, computer control station and discharge monitoring equipment; High and low frequency impedance analysers; Potentiometers value testing machines; Viscometers; Temperature measurement, thermocouples and profiling apparatus; Laser scribing, cutting , welding, trimming and marking equipment; Cermet value testing machine; Wiper forming machine;</p> <p>Wiper wire straightening machine; Automatic machine for inserting lead screws into potentiometer housing; Machine for rotation of potentiometer shaft during testing; Resistance comparator / Decade resistance standard or decade capacitance standard; Dispenser; Centrifuge; Automatic welding or coating or stamping machine; Carbon and /or metal or resistive composition / cermet track writing / coating machines; Laser trimmer/laser trimming system with handlers, tools and accessories or any combination thereof; Infra Red radiant dryers; Cap to lead welding machines; Temperature controlled ultrasonic solder baths; Solderability testing machine</p>	Resistors ; Potentiometers
23.	Forming machine for manufacture of formed foil	Electrolytic Capacitors; Formed Foil
24.	Machines for sealing or hot tin dipping or taping; Measuring and testing equipment	Surge Absorbers

25.	CD/CD-R/DVD/DVD-R manufacturing machinery or replication lines comprising of injection moulding machines, metallisers, UV bonding station, inspection station; printing machines (screen and offset); mastering equipment with laser beam recorder, electroplating equipment, stamper punch and back polishing equipment <i>[Entry amended by 23/01.03.2005]</i>	CD/CD-R/DVD/DVD-R)
26.	High speed precision press (400 strokes per minute or above); and optical comparators	Electronic components
27.	Histeric or permeability, de-ioners <i>[Sl.Nos. 25 to 27 inserted by 28/01.03.2003]</i>	Relays
28.	Handler and their accessories	PCB assemblies
29.	Automatic test and inspection equipment	PCB assemblies
30.	Press including high speed precision press (400 strokes per minute or better)	Connectors, resistors and potentiometers, soft ferrites, switches, tape deck mechanism, DC micromotors, Loudspeakers
31.	Printing including bandoleering machines; ink jet printing machines and other printing machines	Resistors, capacitors, semiconductors, connectors, relays, switches
32.	Automatic sorter or handler	Resistors, capacitors, semiconductors, connectors, relays, switches
33.	Automatic/semi-automatic winding machines	Plastic Film Capacitors; coils; filters; wire wound resistors; hellipots; Wound Capacitor elements(parts of capacitors); DC micromotors
34.	CNC wire cut machines	Resistors, capacitors, semiconductors, connectors, relays, switches type deck mechanism, DC micromotors, Loudspeakers
35.	CNC slitting/cutting machines	Resistors, capacitors, semiconductors, connectors, relays, switches
36.	Diamond pellet grinding wheel	Ferrite
37.	Diamond slitting saw	Ferrite
38.	Forming and taping machine or combination of both	Plastic film capacitors, Switches
39.	Film/foil slitting machine grade metallised plastic films for capacitors;	Film capacitors; Electronic capacitor
40.	Conveyor/box ovens for curing	Capacitors
41.	Temperature test system or oscillator test system	Mounted piezo electric crystals
42.	Ovens/furnace including forced air or inert atmospheric hydrogen or vacuum baking/sintering/cyding type ovens	Ferrites
43.	Dip tinning/soldering machine	Relay, coils
44.	Sealing equipment	Resistors, capacitors, semiconductors, connectors, relays, switches
45.	Insulation tester	Extra High Tension /Fly Back Transformer, Deflection Yoke
46.	Gauss meter	Deflection components, CRT monitors/ CTVs
47.	X-Ray goniometer/ piezo goniometer	Crystals and oscillator, mounted piezo electric crystals
48.	Dust level monitor/fume hood/dust precipitator	Resistors, capacitors, semiconductors, connectors, relays, switches
49.	Monitor for plated thickness or vapour deposited thickness/thickness tester	Resistors, capacitors, semiconductors, connectors, relays, switches
50.	Histeric/magnetic permeability tester	Relays
51.	Pick and place, component mounting machine	PCB assemblies
52.	UV exposure equipment	Capacitors
53.	Conveyor furnace; box furnace; temperature conducting equipment; insertion loss testers; spectrum analyzer; seal lock tester; plating thickness tester; IR tester/meter; soldering gun; LCR meters; SMD pick and place machine; IR re-flow ovens; microscopes; luminosity test set up; power supplies; burn and life test set up; temperature control soldering station; auto testers; solderability testing station; N.V. goggles; high voltage AC/DC power supply; humidity chambers; high/low temperature chambers; environmental test station; luminar station; ultrasonic cleaner station; automatic counting machine	EMI/RFI filters, LED indicator lamps and display systems
54.	Conveyor firing oven BTU; automatic testers; tape and reel machine; printers/screen printers; hot air blowers; metallising machine; ageing/testing machine; epoxy dispensing, coating, encapsulating machine; wire wrapping machine; wire wrapping tools; auto sawing machine with jigs and dust extract; optical comparator; triple roll mill/ball mills; marking machine complete with masks and accessories; auto pin; lead cutting/ forming machine; lead welding machine; life test/burn in machine/ jigs/fixtures; resin filling equipment; auto stacker; scratch down station; chip sorter; powder dip machine; wax impregnation machine; wire forming machine with jigs; baking ovens; stack to capacitance station;	*Capacitors Electronic capacitor grade metallised plastic films for capacitors

	manual sawing machine with jigs; soldering bench; oven; box furnace; auto lead cutting machine; auto printer; auto resin mixer EF 60; LCR bridge; low temperature chamber; humidity chamber; insulation resistance tester; calibration standards	
55.	Electronic measuring apparatus (liquid, gases, heat, sound, light, expansion); electronic apparatus for measuring voltage, current, resistance/insulation resistance and other electrical quantities	Capacitor, EMI/RFI filter, LED indicator lamps and display systems
56.	Magnet system glue machine (both head A+B); one head AB glue machine; one head single glue machine; two head glue machine (one head single glue/one head AB glue); cone eyeletting machine; hand dispenser single glue; hand dispenser AB glue; jigs for glue machines; ball pet	Loud Speakers
57.	Precision solder paste printer; adhesive dispensing machine; conveyor belt system; high speed chip shooter; fine pitch placement machine; feeders; re-flow oven; auto wave soldering machine; auto PCB loader; PCB insertion conveyor system <i>[S.No. 28 to 57 Inserted by 08/08.01.2004]</i>	PCB Assemblies*
58.	SMT lines; core test line; electrovet oven; acoustic test lines BTO-SW; hotbar machine; heat seal machine; pick and place machine; solder paste printer	Mobile hand sets
59.	GBM machine and accessories creak off machine and accessories; AVNS machines and accessories; neck cutting/flaring machines and accessories; inspection and measuring system and accessories; PLC systems and accessories; robotics and accessories; hydraulic and pneumatic system and accessories	Cathode ray tubes; Parts of cathode ray tubes
60.	Electron beam equipment for Plasma Display Panels (PDP); Electron beam gum; turbo molecular vacuum pumps; dry rotary pumps; exposure machine for PDP; developer; stripper; laminator; etcher; screen mask cleaner; dryer and parts thereof; spray nozzles; furnace for PDP; screen printing machine for PDP; alignment systems; CCD camera; clean room filters; servo motors and devices; optical inspection equipment; gas filling and sealing machine for PDP; exhaust machine for PDP; ultrasound cleaner for PDP; Acid pumps; rubber rollers; inverter drive; open/short tester for PDP; laser repair machine; sandblasting machine; bonding machine for PDP; rib grinding machine for PDP; video pattern generator; DC power supply; bake over; PID controllers; air compressor; rheology meter; viscosity meter; logic analyzer for PDP	Plasma Display Panel (PDP)*.
61.	Impulse voltage tester; megohm meter	Capacitor, capacitor grade Film
62.	Magnetiser for magnets	Tape deck mechanism, DC micromotor, loudspeakers
63.	Ultrasonic plastic welding machine	PCB assemblies
64.	Fuse cap soldering / Tinning machine with or without marking facility, fuse assembly machine, sorting machine, electronic load-testing equipment, fuse element punching machine with or without skiving facility, fuse element winding machine, auto testing/inspection equipment with or without packing facility, ultrasonic welding machine, marking machine for fuses, ultrasonic cleaning equipment	Glass and ceramic cartridge fuses, blade fuses, automotive fuses and surface mount fuses
65.	Masking Machine	Capacitor, resistor
66.	Lay up station, black oxide system, cam station, copper foil tester, copper foil thickness tester, crystal formation unit, densitometer, digital hole check guage, digital V- score checker, electroless nickel gold & entek line, copper recovery system, fluidised sandbath, fluke multimeter, automatic film processor, gold plating line, desoldering/soldering station, hydraulic depinner, immersion tin line, impedance tester, humidity/ temperature chamber, ionic contamination tester, distributed numerical controlled system (Im DNC)	Printed Circuit Boards
67.	Insert moulding machine, 3D co-ordinate measuring system <i>[S.Nos. 61 to67 inserted by 23/01.03.2005]</i>	Relays and switches*.