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Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No. 40 /2024-25
New Delhi, Dated: 26th November, 2024

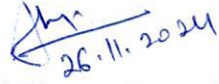
Subject: Syncing of ITC (HS), 2022- Schedule-1 (Import Policy) with Finance Act 2024 (No.2 of 2024) dated 16.08.2024 -reg.

S.O. (E): In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (as amended from time to time) read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, the Central Government hereby amends 'ITC (HS) 2022, Schedule-I (Import Policy)' in sync with the Finance Act 2024 (No.2 of 2024) as follows -

2. The List of ITC(HS) codes and related Policy Conditions inserted/deleted/amended/split/merged under ITC(HS) 2022, Schedule-I (Import Policy) in sync with the Finance Act, 2024 is annexed herewith (Annexure-I).
3. The amendments in the Section Notes, Chapter-wise Main Notes, Supplementary Notes, Chapter heading, sub-headings and description of ITC (HS) codes in sync with the Finance Act, 2024 are annexed herewith (Annexure-II).
4. The updated ITC (HS) 2022 shall be available on the website of DGFT (<https://dgft.gov.in>).

Effect of this Notification: ITC (HS) 2022, (Schedule-I) Import Policy is amended in sync with the Finance Act, 2024 (No.2 of 2024) dated 16.08.2024. This shall come into force with immediate effect.

This issues with the approval of Minister of Commerce & Industry.


(Santosh Kumar Sarangi)
Director General of Foreign Trade &
Ex-officio Addl. Secretary to the Government of India

[File No.01/89/180/27/AM-21/PC-2[A]/Part-I/E-31913]

ANNEXURE-I

Annexure referred to in DGFT Notification No. 40/2024-25 dated 26.11.2024 regarding 'Indian Trade Classification (Harmonised System) of Import Items, 2022 [ITC (HS), 2022]'

ITC (HS) Code	Item Description	Import Policy	Policy Condition
19053219	--- Communion wafers: ---- Other	DELETED	
190532	--Waffles and wafers		
19059051	--- Communion wafers:---- Coated with chocolate or containing chocolate	Free	
19059059	--- Communion wafers: ---- Other	Free	
27101933	--- Blended Aviation turbine fuel	State Trading Enterprise	Import as per Policy Condition (5) of Chapter 27.
29061100	- Cyclanic, cyclenic or cycloterpenic : - - Menthol	DELETED	
290611	-- Menthol		
29061110	--Menthol:---Natural Menthol	Free	
29061190	--Menthol:---Other	Free	
29222933	-- - N-methyl-para-aminophenol sulphate (motol), 2,5 dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade): ---- Para acetyl aminophenol (paracetamol)	DELETED	
29242980	---Paracetamol	Free	
38180020	--- Silicon carbide epitaxial thin film on substrate	Free	
38180030	--- Gallium nitride epitaxial thin film on substrate	Free	
39201093	---- Armour for ballistic protection	Free	
39219027	---- Architectural membrane	Free	
57032920	- Of nylon or other polyamides: - - - 100% polyamide tufted velour, cut pile or loop pile carpet mats with jute, rubber latex or PU foam backing	DELETED	
57032921	--- 100% polyamide tufted velour, cut pile or loop pile carpet mats :---- With jute, rubber latex or PU foam backing	Free	
57032922	--- 100% polyamide tufted velour, cut pile or loop pile carpet mats :---- With ethylene vinyl acetate or vinyl acetate ethylene or latex coating and/or extruded polyvinyl chloride or thermoplastic polyolefin, with special finishes	Free	

57032929	--- 100% polyamide tufted velour, cut pile or loop pile carpet mats :---- Other	Free	
57033931	--- Tufted velour, cut pile or loop pile carpet mats with ethylene vinyl acetate or vinyl acetate ethylene or latex coating and/or extruded polyvinyl chloride or thermoplastic polyolefin, with special finishes:---- Of 100% polypropylene	Free	
57033932	--- Tufted velour, cut pile or loop pile carpet mats with ethylene vinyl acetate or vinyl acetate ethylene or latex coating and/or extruded polyvinyl chloride or thermoplastic polyolefin, with special finishes:---- Of 100% polyester	Free	
57033933	--- Tufted velour, cut pile or loop pile carpet mats with ethylene vinyl acetate or vinyl acetate ethylene or latex coating and/or extruded polyvinyl chloride or thermoplastic polyolefin, with special finishes:---- Of 100% polyethylene	Free	
57033939	--- Tufted velour, cut pile or loop pile carpet mats with ethylene vinyl acetate or vinyl acetate ethylene or latex coating and/or extruded polyvinyl chloride or thermoplastic polyolefin, with special finishes:---- Other	Free	
63079092	---- Armour for ballistic protection	Free	
65061020	--- Headgear for ballistic protection	Free	
69149000	Other ceramic articles:- Other	DELETED	
691490	-Other:		
69149010	--- Armour for ballistic protection	Free	
69149090	---Other	Free	
73081000	Bridges and bridge-sections	DELETED	
730810	- Bridges and bridge-sections :		
73081010	--- Portable bridge	Free	Steel tubes for structural purposes must conform to IS 1161
73081090	---Other	Free	Steel tubes for structural purposes must conform to IS 1161
76109020	--- Parts of structures, not elsewhere specified	DELETED	
76109021	--- Parts of structures, not elsewhere specified :---- Portable bridge	Free	

76109029	--- Parts of structures, not elsewhere specified :---- Other	Free	
84122920	--- Hydraulic systems for use in goods of Chapter 89	Free	
84306900	- Other machinery, not self- propelled : -- Other	DELETED	
843069	-- Other :		
84306910	--- Mine plough machinery	Free	
84306990	--- Other	Free	
84798980	--- Machinery for use in goods of Chapter 88 or 89	Free	
85371000	- For a voltage not exceeding 1,000 V	DELETED	
853710	- For a voltage not exceeding 1,000 V :		
85371010	--- For use in goods of Chapter 88 or 89 or 93	Free	
85371090	--- Other	Free	
87059000	- Other	DELETED	
870590	- Other :		
87059010	--- Lorries (Trucks) fitted with bridging systems	Free	
87059090	--- Other	Free	
87116080	--- E-bicycle or battery-operated pedal assisted vehicle	Free	
88073000	- Other parts of aeroplanes, helicopters or unmanned aircraft F	DELETED	
880730	- Other parts of aeroplanes, helicopters or unmanned aircraft :		
88073010	--- Of aeroplanes, helicopters	Free	Reconditioned/ second hand parts of goods of heading 8801 and 8802 are also free
88073020	--- Of unmanned aircraft	Free	Reconditioned/ second hand parts of goods of heading 8801 and 8802 are also free
89069000	- Warships	DELETED	
890690	- Other :		
89069010	--- Patrol or surveillance boat, air-cushion vehicle, remote-operated vehicle	Restricted	
89069090	--- Other	Restricted	
93059900	- Other : -- Other	DELETED	
930599	-- Other :		
93059910	--- Of goods of heading 9304	Restricted	
93059990	--- Other	Restricted	

ANNEXURE-II

Annexure referred to in DGFT Notification No. 40/2024-25 dated 26.11.2024 regarding 'Indian Trade Classification (Harmonised System) of Import Items, 2022 [ITC (HS), 2022]'

a) Item Descriptions

HS Code	Revised Description
84439951	----Cartridges or toners, with print head assembly
84439952	----Cartridges or toners, without print head assembly

b) Section Notes, Chapter-wise Main Notes and Supplementary Notes

Chapter	Type	Note No.	Revised Note
	Supplementary Note	1	for the purposes of tariff item 2710 19 33, the term "Blended Aviation turbine fuel" means any Aviation turbine fuel containing by weight 70% or more of Petroleum Oils or Oils obtained from Bituminous Minerals, blended with Synthesized Hydrocarbons conforming to Indian Standards Specification of Bureau of Indian Standards IS 17081:2019.';
	Supplementary Note	1	For the purposes of tariff item 2906 11 10, the term "Natural Menthol" means an organic compound (C ₁₀ H ₂₀ O) which is obtained from the distillation of the Japanese type oil of mint or menthol mint known as Mentha arvensis but does not include those made synthetically through any chemical routes.';
	Supplementary Note	1	For the purposes of tariff items 5703 29 22, 5703 39 31, 5703 39 32, 5703 39 33 and 5703 39 39, the term "Special Finishes" means process of making the product with any one or more of the following properties such as fire resistant, fire retardant, chemical resistant, anti-static, dust resistant, anti-stain, anti-microbial, anti-odor, UV stabilized, heat resistant, etc.';
	Supplementary Note	1	For the purposes of tariff item 8711 60 80, the term "E-bicycle or battery operated pedal assisted vehicle" means vehicle equipped with an auxiliary electric motor having a thirty-minute power less than 0.25 kW and maximum speed not exceeding 25 km/h and conforming to the provisions of the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.';