

CHAPTER 98

PROJECT IMPORTS; LABORATORY CHEMICALS; PASSENGERS' BAGGAGE, PERSONAL IMPLEMENTATIONS BY AIR OR POST; SHIP STORES

NOTES:

1. This Chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in this Schedule.
2. Heading 9801 is to be taken to apply to all goods which are imported in accordance with the regulations made under Section 157 of the Customs Act, 1962 (52 of 1962) and expressions used in this heading shall have the meaning assigned to them in the said regulations.
3. Heading 9802 covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packings not exceeding 500 gms or 500 millilitres and which can be identified with reference to the purity, makings or other features to show them to be meant for use solely as laboratory chemicals.
4. Headings 9803 and 9804 are taken not to apply to:
 - a) Motor vehicles;
 - b) Alcoholic drinks;
 - c) Goods imported through courier service.
5. Heading 9803 is to be taken not to apply to articles imported by a passenger or a member of a crew under an import license or a Customs Clearance Permit either for his own use or on behalf of others.
6. Heading 9804 is to be taken not to apply to articles imported under an import license or a Customs Clearance Permit.

Heading No	HS Code	ITC(HS) Code	Description	Unit
9801			<p>ALL ITEMS OF MACHINERY INCLUDING PRIME MOVERS, INSTRUMENTS, APPARATUS AND APPLIANCES, CONTROL GEAR AND TRANSMISSION EQUIPMENT, AUXILLIARY EQUIPMENT (INCLUDING THOSE REQUIRED FOR RESEARCH AND DEVELOPMENT PURPOSES, TESTING AND QUALITY CONTROL), AS WELL AS ALL COMPONENTS (WHETHER FINISHED OR NOT) OR RAW MATERIALS FOR THE MANUFACTURE OF THE AFORESAID ITEMS AND THEIR COMPONENTS, REQUIRED FOR THE INITIAL SETTING UP OF A UNIT, OR THE SUBSTANTIAL EXPANSION OF AN EXISTING UNIT, OF A SPECIFIED: (1) INDUSTRIAL PLANT, (2) IRRIGATION PROJECT, (3) POWER PROJECT, (4) MINING PROJECT, (5) PROJECT FOR THE EXPLORATION FOR OIL OR OTHER MINERALS, AND (6) SUCH OTHER PROJECTS AS THE CENTRAL GOVERNMENT MAY, HAVING REGARD TO THE ECONOMIC DEVELOPMENT OF THE COUNTRY NOTIFY IN THE OFFICIAL GAZETTE IN THIS BEHALF; AND SPARE PARTS, OTHER RAW MATERIALS (INCLUDING SEMI-FINISHED MATERIAL) OR CONSUMABLE STORES NOT EXCEEDING 10% OF THE VALUE OF THE GOODS SPECIFIED ABOVE PROVIDED THAT SUCH SPARE PARTS, RAW MATERIALS OR CONSUMABLE STORES ARE ESSENTIAL FOR THE MAINTENANCE OF THE PLANT OR PROJECT MENTIONED IN 1 TO 6 ABOVE</p>	
	9801 00		<p><i>All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxilliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing</i></p>	

Heading No	HS Code	ITC(HS) Code	Description	Unit
			<i>unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding 10% of the value of the goods specified above provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in 1 to 6 above:</i>	
			Machinery:	
		9801 00 11	For industrial plant project	KGS
		9801 00 12	For irrigation plant	KGS
		9801 00 13	For power project	KGS
		9801 00 14	For mining project	KGS
		9801 00 15	Project for exploration of oil or other minerals	KGS
		9801 00 19	For other projects	KGS
		9801 00 20	Components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components required for the initial setting up of a unit or the substantial expansion of a unit	KGS
		9801 00 30	Spare parts and other raw materials (including semi-finished materials) or consumable stores for the maintenance of plant or project	KGS
		9802 00 00	Laboratory Chemicals	KGS
		9803 00 00	All dutiable articles, imported by a passenger or a member of a crew in his baggage	KGS
9804			ALL DUTIABLE ARTICLES, INTENDED FOR PERSONAL USE, IMPORTED BY POST OR AIR, AND EXEMPTED FROM ANY PROHIBITION IN RESPECT OF THE IMPORTS THEREOF UNDER THE FOREIGN TRADE (DEVELOPMENT & REGULATION) ACT, 1992 BUT EXCLUDING ARTICLES FALLING UNDER HEADING 9803	
		9804 10 00	Drugs and medicines	KGS
		9804 90 00	Other	KGS
9805			THE FOLLOWING ARTICLES OF STORES ON BOARD OF A VESSEL OR AIRCRAFT	

Heading No	HS Code	ITC(HS) Code	Description	Unit
			ON WHICH DUTY IS LEVIABLE UNDER THE CUSTOMS ACT, 1962 (52 OF 1962) NAMELY:	
		9805 10 00	Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits	KGS
		9805 90 00	All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products	KGS
