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

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)

26.11.2024

Director General of Foreign Trade &

Ex-officio Addl. Secretary to the Government of India

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)	Item Description	Import	Policy Condition		
Code	rem bescription	Policy	Toney condition		
	Communion wafers: Other	DELETED			
190532	Waffles and wafers				
	Communion wafers: Coated with	vith Free			
	chocolate or containing chocolate				
19059059	Communion wafers: Other	Free			
	Blended Aviation turbine fuel	State	Import as per Policy		
			Condition (5) of		
		Trading Enterprise	Chapter 27.		
29061100	- Cyclanic, cyclenic or cycloterpenic : - - Menthol				
290611	Menthol				
29061110	Menthol:Natural Menthol	Free			
29061190	Menthol:Other	Free			
29222933	N-methyl-para-aminophenol	DELETED			
	sulphate (motol), 2,5 dimethoxy				
	aniline, Para acetyl aminophenol				
	(paracetamol), Para cresidine,				
	Picramic acid (T-grade): Para				
	acetyl aminophenol (paracetamol)				
	Paracetamol	Free			
38180020	Silicon carbide epitaxial thin film on substrate	Free			
38180030	Gallium nitride epitaxial thin film on	Free			
	substrate				
39201093	Armour for ballistic protection	Free			
	Architectural membrane	Free			
	- Of nylon or other polyamides:	DELETED			
	100% polyamide tufted velour, cut pile		9		
	or loop pile carpet mats with jute,				
× ×	rubber latex or PU foam backing				
57032921	100% polyamide tufted velour, cut	Free			
×1	pile or loop pile carpet mats : With				
224	jute, rubber latex or PU foam backing				
57032922	100% polyamide tufted velour, cut	Free	2		
	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				

57032929	100% polyamide tufted velour, cut	Free	Î
	pile or loop pile carpet mats : Other		
57033931	33931 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%	2.	
	polypropylene		
57033932	Tufted velour, cut pile or loop pile	Free	b 1
12	carpet mats with ethylene vinyl		
	acetate or vinyl acetate ethylene or		
	latex coating and/or extruded polyvinyl		, a
	chloride or thermoplastic polyolefin,		
	with special finishes: Of 100%		1 11 11
E700000	polyester	F	
p/033933	Tufted velour, cut pile or loop pile	Free	
	carpet mats with ethylene vinyl		
	acetate or vinyl acetate ethylene or		193
	latex coating and/or extruded polyvinyl		
	chloride or thermoplastic polyolefin,		
34	with special finishes: Of 100%		
E7022020	polyethylene		100
57033939	Tufted velour, cut pile or loop pile	Free	
	carpet mats with ethylene vinyl		15 T
a 29	acetate or vinyl acetate ethylene or		
	latex coating and/or extruded polyvinyl		
	chloride or thermoplastic polyolefin,		
	with special finishes: Other		
	Armour for ballistic protection	Free	
	Headgear for ballistic protection	Free	
		DELETED	
	-Other:	_	
	Armour for ballistic protection	Free	
69149090		Free	
	Bridges and bridge-sections	DELETED	
	- Bridges and bridge-sections :		
73081010	Portable bridge	Free	Steel tubes for
-	28		structural purposes
	13		must conform to IS
100 51	a		1161
73081090	Other	Free	Steel tubes for
			structural purposes
2 4			must conform to IS
	10	11	1161
76109020	Parts of structures, not elsewhere	DELETED	
	specified		
	Parts of structures, not elsewhere	Free	
	specified : Portable bridge		

76109029	Parts of structures, not elsewhere	Free				
	specified : Other					
84122920	Hydraulic systems for use in goods of Chapter 89	Free	ree			
84306900	Other machinery, not self- propelled :Other	DELETED				
843069	Other :					
84306910	Mine plough machinery	Free				
84306990		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 Free 89 or 93					
85371090		Free				
87059000	- Other	DELETED				
870590	- Other :					
87059010	Lorries (Trucks) fitted with bridging Free systems					
87059090	Other	Free	100			
87116080	E-bicycle or battery-operated pedal assisted vehicle	al Free				
88073000	- Other parts of aeroplanes,	DELETED				
-	helicopters or unmanned aircraft F	-				
880730	- Other parts of aeroplanes,		2)			
	helicopters or unmanned aircraft :		, (A ^(t) 1 x			
88073010	goods of heading 8801 and 8802 are		second hand parts of			
88073020	Of unmanned aircraft Free Reconditioned/ second hand parts of goods of heading 8801 and 8802 are also free		second hand parts of goods of heading 8801 and 8802 are			
89069000	- Warships	DELETED				
890690	- Other :					
89069010	Patrol or surveillance boat, air- cushion vehicle, remote-operated vehicle					
89069090	Other	Restricted				
93059900	- Other : Other DELETED					
930599	Other :					
93059910	Of goods of heading 9304 Restricted					
	3					

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	Туре	Note No.	Revised Note
27	Supplementary Note		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.';
29	Supplementary Note	1	For the purposes of tariff item 2906 11 10, the term "Natural Menthol" means an organic compound (C10H20O) 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.';
57	Supplementary Note		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.';
87	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.';