TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	REMARKS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	

Section V

Mineral Products

Chapter 25

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement

Notes.

Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the
crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the
product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or
physical processes (except crystallisation), but not products that have been roasted, calcined, obtained by mixing or subjected to processing
beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

- 2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated at Fe₂O₃ (heading 28.21);
 - (c) Medicaments and other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones and flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chalks (heading 95.04); or
 - (ij) Writing or drawing chalks and tailors' chalks (heading 96.09).
- 3. Any products classifiable in heading 25.17 and any other heading of this Chapter are to be classified in heading 25.17.
- 4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Supplementary Notes.

In the heading 25.23, 'sagol' means cement obtained by heating limestone and burnt coal in a kiln and 'ashmoth' means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

■ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 57, 63, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

Note on Cess Leviable

- (i) See Appendix-I for Cess leviable on lime stone and dolomite produced in any mine under this Chapter.
- (ii) See Appendix-I for Cess leviable on Salt under this Chapter.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free flowing agents; Sea water										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2501 00	 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free flowing agents; Sea water: 										

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
2501 00 10	Common salt (including iodised salt)		10.00	5.00		0	0	0.15	5.150	Free	Exemption: ACD by Ntfn 20/06-Cus. dated
2501 00 20	Rock salt	kg.	10.00	5.00		4	0	0.15	9.356	Free	01.03.2006; SI No.42
2501 00 90	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2502	Unroasted iron pyrites	kg.	10.00	5.00		4	0	0.15	9.356	Free	Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur										Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 60, 517
2503 00	- Sulphur of all kinds, other than sub- limed sulphur, precipitated sulphur and colloidal sulphur:										
2503 00 10	Sulphur recovered as by-product in refining of crude oil	kg.	10.00			4	10	0.47	20.941		CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.12; On all goods for manufac- ture of fertilisers is NIL by 4/2006-CE dated 01.03.2006
2503 00 90	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2504	Natural graphite										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2504 10 10	- In powder or in flakes:	1.0	10.00	E 00	5	1	0	0.15	0.256	Erron	
2504 10 10 2504 10 20	Graphite, crystalline Graphite, amorphous	kg. kg.	10.00 10.00	5.00 5.00	5 5	4	0	0.15 0.15	9.356 9.356	Free Free	
2504 10 90	Other	kg.	10.00	5.00	5	4	0	0.15	9.356	Free	
2504 90	- Other:	.0.									
2504 90 10	Graphite, micronised	kg.	10.00	5.00	5	4	0	0.15	9.356	Free	
2504 90 90	Other	kg.	10.00	5.00	5	4	0	0.15	9.356	Free	
2505 2505 10	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26 - Silica sands and quartz sands:										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
200 10 11	Silica sands:	1	10.00	F 00		4	0	0.15	0.257	F	
	Processed (white) Processed (brown)	кg. kg.	10.00 10.00	5.00		4	0	0.15 0.15	9.356 9.356	Free Free	
2505 10 12	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2505 10 20	Quartz sands (including moulding		10.00	5.00		4	0	0.15	9.356	Free	
2505.00.00	sands)		10.00	- 00				0.45	0.057		
2505 90 00	- Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2506	Quartz (other than natural sands); Quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2506 10	shape										
2506 10 2506 10 10	- Quartz: In lumps	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2506 10 10	In powder	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2506 20	- Quartzite:	_	4				_		0	_	
2506 20 10	In lumps	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2506 20 20 2506 20 90	In powder Other	kg. kg.	10.00 10.00	5.00 5.00		4	0	0.15 0.15	9.356 9.356	Free Free	
2507	Kaolin and other kaolinic clays, whether or not calcined	<u> </u>	10.00	0.00				0.10	2.000	Tree	Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2507 00	- Kaolin and other kaolinic clays,										•
2507 00 10	whether or not calcined: Crude Other:	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2507 00 21	Pharmaceutical grade	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2507 00 22	Ceramic grade	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2507 00 29	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
2508	Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; Mullite,										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2508 10	Chamotte or dinas earths - Bentonite:										
2508 10 10	Crude	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2508 10 10	Other (includes processed and	_	10.00	5.00		4	0	0.15	9.356	Free	
	ground)	1.6.	10.00	0.00		•	Ü	0.10	7.000	1100	
2508 30	- Fire-clay:	1	10.00	F 00		4	0	0.15	0.257	E	
2508 30 10	Non-plastic	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2508 30 20	Semi-plastic	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2508 30 30 2508 30 90	Plastic Other	kg.	10.00 10.00	5.00 5.00		4 4	0	0.15 0.15	9.356 9.356	Free Free	
2508 30 90		kg.	10.00	5.00		4	U	0.15	9.336	Free	
2508 40 10	- Other clays:	1.0	10.00	5.00		4	0	0.15	0.256	Free	
2508 40 10	Ball clay	kg.	10.00	5.00		4	0	0.15	9.356 9.356	Free	
2508 40 20	Earth clay Other	kg.	10.00	5.00		4 4	0	0.15	9.356	Free	
2508 40 90	- Andalusite, kyanite and sillimanite:	kg.	10.00	5.00		4	U	0.15	9.330	riee	
2508 50 10	Andalusite	kg.	10.00	5.00		4	0	0.15	9.356	Free	Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 58
	Kyanite:										
	Crude, not calcined	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2508 50 22	Processed, not calcined (washed or	kg.	10.00	5.00		4	0	0.15	9.356	Free	
	ground or screened or beneficiated)									_	
2508 50 23	Calcined Sillimanite:	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2509 50 21		ka	10.00	5.00		4	0	0.15	9.356	Free	
2508 50 31 2508 50 32	Fines (including sand)	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2508 50 32		kg. kg.	10.00	5.00		4	0	0.15	9.356	Free	
2508 60 00	- Mullite	kg.	10.00	5.00		4	0	0.15	9.356	Free	Exemption: See Ntfn 21/02-
2500 00 00	- Muline	ĸg.	10.00	5.00		4	U	0.13	9.550	1166	Cus. dated 01.03.2002; Sl. No. 58
2508 70 00	- Chamotte or dinas earths	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2509	Chalk	kg.	10.00	5.00		4	0	0.15	9.356	Free	Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk										Exemption: BCD on Rock Phosphate is - 2.5% and Others - 5% by Ntfn 21/02- Cus. dated 01.03.2002; SI No.517, 584
2510 10	- Unground:										,
2510 10 10	Natural calcium phosphates	kg.	5.00	5.00		4	0	0.15	9.356	Free	
2510 10 20	Natural aluminium calcium phos-	kg.	5.00	5.00		4	0	0.15	9.356	Free	
	phate										
2510 10 30	Natural calcium phosphate, apatite	kg.	5.00	5.00		4	0	0.15	9.356	Free	
2510 10 90	Other	kg.	5.00	5.00		4	0	0.15	9.356	Free	
2510 20	- Ground:										
2510 20 10	Natural calcium phosphates	kg.	5.00	5.00		4	0	0.00	9.200	Free	Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1
2510 20 20	Natural aluminium calcium phosphates	kg.	5.00	5.00		4	0	0.00	9.200	Free	
2510 20 30	Natural calcium phosphates, apatite	kg.	5.00	5.00		4	0	0.00	9.200	Free	
2510 20 90	Other	kg.	5.00	5.00		4	0	0.00	9.200	Free	
2511 2511 10	Natural barium sulphate (barytes); Natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16 - Natural barium sulphate (barytes):	8									Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2511 10 10	Lumps	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2511 10 20	Powder	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2511 10 90	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2511 20 00	- Natural barium carbonate (witherite)	kg.	10.00	5.00		4	0	0.15	9.356	Free	Anti-Dumping Duty: See Ntfn 66/2000-Cus. dated 15.05.2000

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	(8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
2512	Siliceous fossil meals (for example, kieselguhr tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an ap-										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
512 00	 parent specific gravity of 1 or less Siliceous fossil meals (for example, kieselguhr tripolite and diatomite) and similar siliceous earths, whether 										
	or not calcined, of an apparent specific gravity of 1 or less:										
2512 00 10	Kieselguhr	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2512 00 20	Tripolite	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2512 00 30 2512 00 90	Diatomite Other	kg. kg.	10.00 10.00	5.00 5.00		$\frac{4}{4}$	0	0.15 0.15	9.356 9.356	Free Free	
2513	Pumice stone; Emery; Natural co- rundum, natural garnet and other natural abrasives, whether or not heat-treated										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2513 10 00 2513 20	- Pumice stone- Emery, natural corundum, natural	kg.	10.00	5.00		4	0	0.15	9.356	Free	
513 20 10	garnet and other natural abrasives Emery	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2513 20 20	Natural corrundum	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2513 20 30 2513 20 90	Natural garnet Other	kg.	10.00 10.00	5.00 5.00		4 4	0 0	0.15 0.15	9.356 9.356	Free Free	
2513 20 90 2514	Slate, whether or not roughly trimmed or merely cut, by sawing	kg.	10.00	5.00		4	0	0.15	9.356		Exemption: BCD by Ntfn 21/02-Cus. dated
	or otherwise, into blocks or slabs of a rectangular (including square) shape										01.03.2002; SI No.517
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or >, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)										
NF1F 11 00	shape - Marble and travertine:	1	10.00	10.00		4	0	0.20	14.710	Dantoi da d	Lunant will be subject to
2515 11 00 2515 12	Crude or roughly trimmed Merely cut, by sawing or otherwise,	kg.	10.00	10.00		4	0	0.30	14.712	Restricted	Import will be subject to Import Licensing Note No. (2) of the Chapter; Import of this item from Sri Lanka under the India-Sri Lanka Free Trade Agreement (IS-FTA) is allowed only through the Port of Kolkata Import of these items shall also be subject to all conditions applicable on import under ISFTA.
.010 12	into blocks or slabs of a rectangular (including square) shape										
515 12 10	Blocks	kg.	10.00	10.00		4	0	0.30	14.712	Restricted	Import will be subject to Import Licensing Note No. (2) of the Chapter
515 12 20	Slabs	kg.	10.00	10.00		4	10	0.64	26.849	Restricted	CVD: By Ntfn 02/2008-C. dated 01.03.2008; Sl. No.1 Marble slabs and tiles Rs. per square meter by Ntfn 4/2006-CE dated 01.03.2006; Import will be subject to Import Licensing Notes No. (2) of the Chapt Import of this item from St Lanka under the India-Sri

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
2515 12 90	Other	kg.	10.00			4	10	0.64		Restricted	(ISFTA) is allowed only through the Port of Kolkata. Import of these items shall also be subject to all conditions applicable on import under ISFTA. CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.12. Marble slabs and tiles Rs. 30 per square meter by Ntfn 4/2006-CE dated 01.03.2006; Import will be subject to Import Licensing Notes No. (2) of the Chapter. Import of this item from Sri Lanka under the India-Sri Lanka Free Trade Agreement (ISFTA) is allowed only through the Port of Kolkata. Import of these items shall also be subject to all conditions applicable on import under ISFTA.
2515 20	 Ecaussine and other calcareous monumental or building stone; Ala- baster: 										
2515 20 10	Alabaster	kg.	10.00	10.00		4	0	0.30	14.712	Free	Import of this item from Sri Lanka under the India-Sri Lanka Free Trade Agreement (ISFTA) is allowed only through the Port of Kolkata. Import of these items shall also be subject to all condi- tions applicable on import under ISFTA.
2515 20 90	Other	kg.	10.00	10.00		4	0	0.30	14.712	Restricted	
2516 2516 11 00 2516 12 00	Granite, porphyry, basalt, sand- stone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape - Granite: Crude or roughly trimmed	kg.	10.00 10.00			4	0 0	0.30 0.30		Restricted Restricted	
2516 12 00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	ĸg.	10.00	10.00		4	U	0.30	14./12	Restricted	
2516 20 00 2516 90	- Sandstone- Other monumental or building stone:	kg.	10.00	10.00		4	0	0.30	14.712	Restricted	
2516 90 10	Pakur stone	kg.		10.00		4	0	0.30	14.712	Restricted	
2516 90 20 2516 90 90	Stone boulders Other	kg.	10.00	10.00 10.00		4	0	0.30 0.30		Restricted Restricted	
2517	Pebbles, gravel broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; Tarred macadam; Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated		10,00	10.00		T	O	0.50	11./12	Restricted	Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517

(1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
2517 10	 Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metal- 										
	ling or for railway or other ballast, shingle and flint, whether or not heat-treated:										
2517 10 10	Pakur stone crushed or broken	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2517 10 20	Flint	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2517 10 90	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2517 20 00	 Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517.10 	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2517 30 00	 Tarred macadam Granules, chippings and powder, of stone of heading 25.15 or 25.16, whether or not heat-treated: 	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2517 41 00	Of marble	kg.	10.00	5.00		4	0	0.15	9.356	Restricted	
2517 49 00	Other	kg.	10.00	5.00		4	0	0.15	9.356	Restricted	
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; Dolomite ramming mix										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2518 10 00	- Dolomite, not calcined or sintered	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2518 20 00	- Calcined or sintered dolomite	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2518 30 00	- Dolomite ramming mix	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2519	Natural magnesium carbonate (magnesite); Fused magnesia; Dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; Other magnesium oxide, whether or not pure									_	Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 58, 517
2519 10 00 2519 90	Natural magnesium carbonate (magnesite)Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	Exemption: See Ntfn 21/02-
	Olici										Cus. dated 01.03.2002; Sl. No. 58 Anti-Dumping Duty: See Ntfn 34/96-Cus. dated 08.07.1996
										r	
	Fused magnesia (natural)	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2519 90 20	Dead-burnt (sintered) magnesia	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2519 90 10 2519 90 20 2519 90 30		kg.									
2519 90 20 2519 90 30	Dead-burnt (sintered) magnesia Magnesium calcined (other than dead-burned) not elsewhere speci-	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2519 90 20 2519 90 30 2519 90 40	Dead-burnt (sintered) magnesia Magnesium calcined (other than dead-burned) not elsewhere speci- fied or included	kg. kg.	10.00 10.00	5.00 5.00	 	4 4	0	0.15 0.15	9.356 9.356	Free Free	
2519 90 20 2519 90 30 2519 90 40 2519 90 90	Dead-burnt (sintered) magnesia Magnesium calcined (other than dead-burned) not elsewhere specified or included Magnesium oxide Other Gypsum; Anhydrite; Plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quan-	kg. kg.	10.00 10.00 10.00	5.00 5.00 5.00		4 4	0 0	0.15 0.15 0.15	9.356 9.356 9.356	Free Free Free	Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2519 90 20 2519 90 30 2519 90 40 2519 90 90 2520	 Dead-burnt (sintered) magnesia Magnesium calcined (other than dead-burned) not elsewhere specified or included Magnesium oxide Other Gypsum; Anhydrite; Plasters (consisting of calcined gypsum or calcium sulphate) whether or not col- 	kg. kg.	10.00 10.00 10.00	5.00 5.00 5.00		4 4	0 0	0.15 0.15 0.15	9.356 9.356 9.356	Free Free Free	21/02-Cus. dated
2519 90 20 2519 90 30 2519 90 40 2519 90 90 2520 2520 10	Dead-burnt (sintered) magnesia Magnesium calcined (other than dead-burned) not elsewhere specified or included Magnesium oxide Other Gypsum; Anhydrite; Plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders - Gypsum; Anhydrite:	kg. kg. kg.	10.00 10.00 10.00 10.00	5.00 5.00 5.00 5.00		4 4 4	0 0 0	0.15 0.15 0.15 0.15	9.356 9.356 9.356 9.356	Free Free Free Free	21/02-Cus. dated 01.03.2002; SI No.517 Exemption: BCD on Gyp- sum is - 2.5% by Ntfn 21/02-Cus. dated
2519 90 20 2519 90 30 2519 90 40 2519 90 90 2520 2520 10 2520 10 10 2520 10 20	Dead-burnt (sintered) magnesia Magnesium calcined (other than dead-burned) not elsewhere specified or included Magnesium oxide Other Gypsum; Anhydrite; Plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders - Gypsum; Anhydrite: Natural Marine	kg. kg. kg. kg.	10.00 10.00 10.00 10.00 10.00	5.00 5.00 5.00 5.00 5.00		4 4 4 4	0 0 0	0.15 0.15 0.15 0.15 0.15	9.356 9.356 9.356 9.356 9.356 9.356	Free Free Free Free Free	21/02-Cus. dated 01.03.2002; SI No.517 Exemption: BCD on Gyp- sum is - 2.5% by Ntfn 21/02-Cus. dated
2519 90 20 2519 90 30 2519 90 40 2519 90 90 2520 2520 10 2520 10 10 2520 10 20 2520 10 90	Dead-burnt (sintered) magnesia Magnesium calcined (other than dead-burned) not elsewhere specified or included Magnesium oxide Other Gypsum; Anhydrite; Plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders - Gypsum; Anhydrite: Natural Marine Other	kg. kg. kg.	10.00 10.00 10.00 10.00	5.00 5.00 5.00 5.00		4 4 4	0 0 0	0.15 0.15 0.15 0.15	9.356 9.356 9.356 9.356	Free Free Free Free	21/02-Cus. dated 01.03.2002; SI No.517 Exemption: BCD on Gyp- sum is - 2.5% by Ntfn 21/02-Cus. dated
2519 90 20 2519 90 30 2519 90 40 2519 90 90 2520 2520 10 2520 10 10 2520 10 20	Dead-burnt (sintered) magnesia Magnesium calcined (other than dead-burned) not elsewhere specified or included Magnesium oxide Other Gypsum; Anhydrite; Plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders - Gypsum; Anhydrite: Natural Marine	kg. kg. kg. kg.	10.00 10.00 10.00 10.00 10.00	5.00 5.00 5.00 5.00 5.00		4 4 4 4	0 0 0	0.15 0.15 0.15 0.15 0.15	9.356 9.356 9.356 9.356 9.356 9.356	Free Free Free Free Free	21/02-Cus. dated 01.03.2002; SI No.517 Exemption: BCD on Gyp- sum is - 2.5% by Ntfn 21/02-Cus. dated

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT.	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
2521	Limestone flux; Limestone and other calcareous stone, of a kind used for the manufacture of lime or cement										Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 61, 517
2521 00	- Limestone flux; Limestone and other calcareous stone, of a kind used for the manufacture of lime or cement:										
2521 00 10 2521 00 90	Limestone flux (L.D. below 1% SiO2) Other	kg. kg.	10.00 10.00	5.00 5.00		4	0 0	0.15 0.15	9.356 9.356	Free Free	
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2522 10 00	- Quicklime	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2522 20 00	- Slaked lime	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2522 30 00	- Hydraulic lime	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2523	Portland cement, aluminous cement, ("ciment fondu"), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers										CVD: By Ntfn 04/2006-CE dated 01.03.2006
2523 10 00	- Cement clinkers	kg.	10.00	10.00		4	10%	+ Rs. 2 tonr	200/ per ne	Free	CVD: By Ntfn 04/2006-CE dated 01.03.2006
2523 21 00	Portland cement:White cement, whether or not artificially coloured	kg.	10.00	10.00		4	10	0.64	26.849	Free	CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.12; MRP based CVD See Ntfn 49/08-CE (N.T.) dated
2523 29	Other:										24.12.2008; Anti-Dumping Duty: See Ntfn 56/2007- Cus. dated 12.04.2007 MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008; Exemption: Effective duty by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 60A
2523 29 10	Ordinary portland cement, dry	kg.	10.00	0.00		0	R	s. 900/	tonne	Free	
2523 29 20	Ordinary portland cement, coloured	kg.	10.00	0.00		0		s. 900/		Free	
2523 29 30	Portland pozzolana Cement	kg.	10.00	0.00		0	R	s. 900/	tonne	Free	
2523 29 40	Portland slag cement	kg.	10.00	0.00		0	R	s. 900/	tonne	Free	
2523 29 90	Other	kg.	10.00	0.00		0	R	s. 900/	tonne	Free	
2523 30 00 2523 90	Aluminous cement:Other hydraulic cements:	kg.	10.00	10.00		4	10	0.64	26.849	Free	CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.12
2523 90 10	Sagol, ashmoh	kg.	10.00	10.00		4	10	0.64	26.849	Free	CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.12
2523 90 20	High alumina refractory cement	kg.	10.00			4	10	0.64	26.849		CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.12
2523 90 90	Other	kg.	10.00	10.00		4	10	0.64	26.849	Free	CVD: By Ntfn 02/2008-CE dated 01.03.2008; Sl. No.12
2524	Asbestos										However, import of Cryocidilite, Actinolite, Anthophylite, Amosite and Tremolite will be restricted and subject to conditions at Import Licensing Note (1) below.
2524 10 10 2524 90	- Crocidolite - Other:	kg.	10.00	10.00		4	0	0.30	14.712	Free	
2524 00 11	In rock form:	1.~	10.00	10.00		1	Ω	0.20	14 710	Eroo	
	Chrysotile Amphibole	kg. kg.		10.00 10.00		4	0	0.30 0.30	14.712 14.712		
	Crysolite	kg.	10.00	10.00		4	0	0.30	14.712		
	Amosite	kg.		10.00		4	0	0.30		Restricted	Subject to conditions at Import Licensing Note (1)
2524 90 19	Other	kg.	10.00	10.00		4	0	0.30	14.712	Free	below.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	Fibre raw, beaten or washed or										
2524 00 21	graded to length:	1.~	10.00	10.00		4	0	0.20	14.710	Еноо	
	Chrysotile	kg.		10.00 10.00		4	0	0.30	14.712 14.712		
	Amphibole Crysolite	kg. kg.		10.00		4	0	0.30	14.712		
	Amosite	kg.		10.00		4	0	0.30		Restricted	Subject to conditions at
	1 milesite	8-	10.00	10.00		-	Ü	0.00	11.7.1_	resureceu	Import Licensing Note (1)
											below.
2524 90 29		kg.	10.00	10.00		4	0	0.30	14.712	Free	
	Flakes or powder:									_	
	Chrysotile	kg.		10.00		4	0	0.30	14.712		
	Amphibole	kg.		10.00		4	0	0.30	14.712		
	Crysolite Amosite	kg. kg.		10.00 10.00		$\frac{4}{4}$	0	0.30	14.712	Restricted	Subject to conditions at
2324 90 34	Amoste	ĸg.	10.00	10.00		4	U	0.50	14.712	Restricted	Import Licensing Note (1)
											below.
2524 90 39	Other	kg.	10.00	10.00		4	0	0.30	14.712	Free	
	Other:	Ü									
2524 90 91	Waste	kg.	10.00	10.00		4	0	0.30	14.712		
2524 90 99		kg.	10.00	10.00		4	0	0.30	14.712	Free	
2525	Mica, including splittings; Mica										Exemption: BCD by Ntfn
	waste										21/02-Cus. dated
2525 10	Courds arise and arise without into										01.03.2002; SI No.517
2525 10	- Crude mica and mica rifted into										
2525 10 10	sheets or splittings: Mica blocks	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 10 10	Condensor films trimmed but not	_	10.00	5.00		4	0	0.15	9.356	Free	
2020 10 20	cut to shape	6.	10.00	0.00		•	Ü	0.10	7.000	1100	
2525 10 30	Mica splittings, book form	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 10 40	Mica splittings, loose	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 10 90	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 20	- Mica powder:										
2525 20 10	Mica flakes, 2.20 mesh	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 20 20	Mica powder, dry ground	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 20 30 2525 20 40	Mica powder, micronised	kg.	10.00 10.00	5.00 5.00		4	0	0.15 0.15	9.356 9.356	Free	
2525 20 40	Mica powder, wet ground Mica powder, calcined	kg. kg.	10.00	5.00		4	0	0.15	9.356	Free Free	
2525 20 90	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 30	- Mica waste:	8-	10.00	0.00		-	Ü	0.10	,,,,,,	1100	
2525 30 10	Mica mine scrap & waste	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 30 20	Mica factory scrap	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 30 30	Mica cuttings book form	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2525 30 90	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2526	Natural steatite, whether or not										Exemption: BCD by Ntfn
	roughly trimmed or merely cut, by										21/02-Cus. dated
	sewing or otherwise, into blocks or slabs of a rectangular (including										01.03.2002; SI No.517
	square) shape; Talc										
2526 10	- Not crushed, not powdered:										
2526 10 10	Steatite (soap stone etc.) block	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2526 10 20	Steatite (soap stone etc.) lumps	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2526 10 90	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2526 20 00	- Crushed or powdered	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2528	Natural borates and concentrates										Exemption: Effective Duty
	thereof (whether or not calcined),										on Boron Ores 2.5% by Ntfn
	but not including borates separated										21/02-Cus. dated 01.03.2002
	from natural brine; Natural boric acid containing not more than 85%										SI. No. 486, 517
	of H3BO3 calculated on the dry										
	weight										
2528 10 00	- Natural sodium borates and concen-	kg.	10.00	5.00		4	0	0.15	9.356	Free	
	trates thereof (whether or not cal-	_									
	cined)										
2528 90	- Other:		4 -				_			_	
2528 90 10	Natural boric acid (containing not	kg.	10.00	5.00		4	0	0.15	9.356	Free	
	more than 85% of H3BO3)										

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
2528 90 20	Natural calcium borates & concen-		10.00	5.00		4	0	0.15	9.356	Free	
	trates thereof (whether or not cal-	O									
2522 22 22	cined)		10.00	- 00				0.45	0.054		
2528 90 90	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	The state of the s
2529	Feldspar; Nepheline and nepheline syenite; Leucite; Fluorspar										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; SI No.517
2529 10	- Feldspar:										
2529 10 10	Lumps	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2529 10 20	Powder	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2520.21.00	- Fluorspar:	1	10.00	F 00		4	0	0.15	0.257	E	
2529 21 00	Containing by weight 97% or less of calcium fluoride			5.00		4	0	0.15	9.356	Free	
2529 22 00	Containing by weight more than 97% of calcium fluoride	kg.	10.00	5.00		4	0	0.15	9.356	Free	Exemption: Effective Duty on Acid Fluorsphur is 5% by
	77 % of culcium muonae										Ntfn 21/02-Cus. dated
											01.03.2002 SI. No. 57A
2529 30 00	- Leucite; Nepheline and nepheline syenite	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2530	Mineral substances not elsewhere										Import of radio active mate-
	specified or included										rial and rare earth oxides in
											this heading not permitted
											except on the recommenda- tion of the Department of
											Atomic Energy Exemption:
											BCD by Ntfn 21/02-Cus.
											dated 01.03.2002; SI No.517
2530 10	 Vermiculite, perlite and chlorites, unexpanded: 										
2530 10 10	Vermiculite	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2530 10 20	Perlite	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2530 10 90	Others (including powder)	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2530 20 00	 Kieserite, epsomite (natural magnesium sulphates) 	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2530 90	- Other:		10.00	5 00			0	0.45	0.257	T.	
2530 90 10	Meerschaum (whether or not in	kg.	10.00	5.00		4	0	0.15	9.356	Free	
	polished pieces) & amber agglomerated meerachaum & agglomerated										
	amber in plates, rods, etc. not										
	worked after moulding jet										
2530 90 20	Natural arsenic sulphides (such as	kg.	10.00	5.00		4	0	0.15	9.356	Free	
	orpiment)										
2530 90 30	Calcite	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2530 90 40	Ores & concentrates of rare earth	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2530 90 50	metals Wollastonite	ka	10.00	5.00		4	0	0.15	9.356	Free	
2530 90 50	Wonastonite Earth colour ochre, crude	kg. kg.	10.00	5.00		4	0	0.15	9.356	Free	
2530 90 00	Other processed earth colour ochre	kg.	10.00	5.00		4	0	0.15	9.356	Free	
	Other:	6.		00		-	-				
2530 90 91	Strontium Sulphate (natural ore)	kg.	10.00	5.00		4	0	0.15	9.356	Free	
2530 90 99	Other	kg.	10.00	5.00		4	0	0.15	9.356	Free	

Import Licensing Notes

- (1) Import is Restricted in terms of Interim PIC Procedures of Rotterdam Convention on prior informed consent procedure for Hazardous Chemicals & Pesticides.
- ¹[2. (A) A number of representations have been received from the various Associations of marble manufacturers/processors for review of the regime governing import of marble. The matter has been considered carefully by the Government. The following Policy provisions will henceforth be applicable for import of Rough Marble Blocks for the financial year 2010-11. This Policy will supersede earlier Policy / Guidelines for issue of import licences of Rough Marble Blocks.
 - (B) Attention is invited to EXIM Code Nos. 25151100 and 25151210 indicated in Schedule-1 (Imports) of ITC (HS) Classifications of Export and Import Items. As per the provisions contained therein, import of Marble and Travertine Crude or Roughly trimmed and merely cut, by sawing or otherwise, into blocks of a rectangular (including square) shape is restricted and subject to import licensing procedures.

¹ Substituted vide Notification No. 17 (RE-2007)/2004-2009 dated 26.07.2007 and further amended by 69 (RE-2008)/2004-2009 dated 30.06.2008; 15 (RE-2008)/2004-2009 dated 20.08.2008; 89 (RE-2008)/2004-2009 dated 26.02.2009, 90 (RE-2008)/2004-2009 dated 02.03.2009, 121 (RE-2008)/2004-2009 dated 13.08.2009, 12/2009-2014 dated 29.09.2009; 15/2009-2014 dated 15.10.2009; 16/2009-2014 dated 23.10.2009 and 36/2009-2014 dated 31.03.2010.

TARIFF ITEM	ITEM DESCRIPTION	UNI	BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

- (C) The applications for import licence for import of rough marble blocks under the above mentioned EXIM Codes will be considered in the following manner: -
 - I. Eligibility of the units will be decided based on the following two criteria:
 - (a) Units who have installed marble gangsaw machine (except 100% EOUs and units in SEZ) on or prior to 23.10.2009. The marble gangsaw machine shall be in the name of the applicant only. No gangsaw on "Lease Basis" shall be considered for the purpose of allocation of import entitlement.
 - The Units should have been in operation for 5 years prior to 1st April of the current licensing year, 2009-10.
 - (b) All eligible units as per (a) above should have indigenous sales turnover of processed marble slabs/tiles only, of Rs. 1.00 Crore (Rupees one Crore only) and above in each of the previous five financial years (i.e. for the financial years 2004-05 to 2008-09).

II. Floor Price-

It is further clarified that these licences for import of crude or roughly trimmed marble blocks or Merely cut, by sawing or otherwise into blocks of a rectangular (including square) shape shall be subject to a floor price of US\$ 275 per Metric Tonne (MT), which shall be endorsed on all licences.

III. Entitlement:

The total import of Rough Marble Blocks under EXIM Code Nos. 25151100 and 25151210 will be subject to a ceiling of 3 lakh MT for the whole of the licensing year, 2010-11. Eligible unit will be entitled for an import licence on the basis of average indigenous sales turn-over of processed marble slabs/tiles only, in the previous five financial years. The quantity so calculated will however be subject to the following overall ceiling: -

- (a) Unit having one marble gang saw machine will be entitled for a maximum licence of 3,000 MT of rough marble blocks;
- (b) Units having more than one marble gang saw machine will be entitled for a maximum licence of 3000 MT of rough marble blocks for the first gang saw machine, and 1500 MT of rough marble blocks for each of the additional marble gang saw machines.
- IV. All licences shall be subject to actual user condition.
- V. In this regard, Licence holders shall file monthly returns regarding imports made by them, to the concerned Regional Authority of DGFT.
- VI. The eligible applicants may file an application (after the applications are so invited for the said licensing year) in the form given in 'Aayaat Niryaat Form' together with all relevant documents, to the concerned Regional Authority of DGFT. The eligibility of the applicants with respect to para 2(C)I above shall be decided principally based on verification/certificate from the concerned State Government. RA concerned would forward the applications of eligible applicants to DGFT, HQ for further consideration. For verification of the eligibility and entitlement, the RA shall be guided by Policy Circular No.20 (RE-08)/2004-09 dated 16.7.2008, Policy Circular No.25 (RE-08)/2004-09 dated 8.8.2008 and Policy Circular No. 12/2009-14 dated 23.10.2009 regarding the required documents, with appropriate timelines.]
- 2[(3) Import of lolomite and limestone of a size higher than one cubic feet, classified under any Exim Code of this Chapter shall be restricted.]
- ³[(4) Import of Marble, classified under Chapter 25 and 68, from Bhutan shall be subject to a combined annual quota of 3,14,000 sq ft. The quota shall come into effect from the date of issue of this Notification and operate on financial year basis. Since the total import of marble from Bhutan during this financial year has already exceeded more than 6 lakh sq. ft., therefore, no import of marble shall be allowed during this financial year i.e. upto 31st March, 2009. Monitoring and allocation of the quota shall be made by the Government of Bhutan.]

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

² Inserted vide Notification No. 17 (RE-2007)/2004-2009 dated 26.07.2007.

³ Inserted vide Notification No. 93 (RE-2008)/2004-2009 dated 02.03.2009.