

Notification No. 41/99-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 as specified in the Annexure-I and Annexure-II to this notification, upto one per cent of the Free On Board (FOB) value of preceding financial year of the export of Gems and Jewellery or cut and polished diamonds, as the case may be, when imported into India against the Replenishment Licence referred to in para 4.80 of the Handbook of Procedures Volume-I, 1st April, 2002- 31st March, 2007, published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No.1/2002-07, dated the 31st March, 2002, as amended from time to time, from -

- (i) the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- (ii) the whole of the additional duty and special additional duty leviable thereon under section 3 and section 3A respectively of the said Customs Tariff Act;

Provided; that the goods imported under this notification are used for the manufacture of Gems and Jewellery or the cut and polished diamonds, as the case may be, for export by the holders of the said Replenishment Licenses.

ANNEXURE-I

Sl. No.	Description of goods for exporters of Gems and Jewellery
1.	Special Industrial Adhesives or Gums
2.	Master Alloys (used in gold jewellery for mixing in gold)
3.	Gravar, files and rotary burs or files
4.	Investment powder
5.	Rhodium and plating salts
6.	Waxes.
7.	Enamels for Jewellery
8.	soldering Blocks/Plates, Non Azebeztos
9.	Tubes, Ceramic Plates, crucibles, lid, insulation for electric/electronic furnaces
10.	Elements, induction coils, thermocouples for electric/electronic furnaces / casting machines
11.	Solders, Solder powders, solder pastes, or precious and non-precious metal alloys
12.	Dies, Jigs, tools for chain making, hammering, facetting, welding/ brazing, M/c./presses
13.	Small tools, burrs, abrasives that operate on micro motors or hand held motors
14.	Molds for hydraulic/pneumatic press
15.	Propriety Precious and Non-Precious salts, baths, brightners, replenishers, additives and compounds, for electroplating
16.	All sorts and forms of media, compounds, chemical formulations proprietary/non proprietary for polishing, burnishing, cleaning jewellery
17.	Master alloys for making carat gold jewellery mainly constituting silver, copper, Zinc, Palladium and other adhesives in small quantity.
18.	Master alloys for making silver jewelry
19.	Master Alloys for making solders and Gold and Silver jewellery
20.	All kinds of rubbers for making molds - vulcanised, unvulcanised or semi-vulcanised
21.	Silicon rubbers/resin compounds for making molds
22.	Fluxes, heat guard/ shields compounds, pickles, salts for annealing salt baths
23.	Grinding wheels, buff wheels of all kinds for polishing
24.	Anodes for electroplating, special platinised titanium
25.	All forms of media and tools required for texturing jewellery.

ANNEXURE-II

Sl. No.	Description of goods for exporters of cut and polished Diamonds
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1. Special Industrial Adhesives
2. Gums and Solution
3. Synthetic Diamond Powders
4. Diamond Scaifes
5. Collets for E.G.S. Sticks (5.5 mm) BS/001/009
6. Dovetail HSS Grief for Top
7. Spare Box for bottom and Top Tang
8. Spare for all types of dops.
9. Collet Angles Flat 35 and 41
10. E. G. S. Bearing Small Geat
11. E. G. S. Bearing Big Front
12. E. G. S. Collet Cap
13. L. P. Claw
14. L. P. Tang (Stud and Screw)
15. L. P. Honder
16. Emery Carving Stick-G-80
17. Wass Cover
18. Cement for Table Polishing
19. Anti Corrosion Liquid
20. Bauxilite Powder No. 80
21. Carbolin Liquid for Polishing
22. Tube lights only for gem testing lamp
23. Making Pen
24. Sawing Blades
25. Steel Pots and Pins
26. Posts for Semi automatic Machine
27. Diamond Powder
28. Sawing Rubber Pads Q-Switch
29. Q-Switch
30. Yak Rod and flow Tube
31. Laser Lamp and Flow Tube
32. Lens (46/58/77 mm)
33. Axis Screw
34. Guides with strip and bearing set
35. Mirror
- < 36. Coated diamond (Board)

2. The notification of the Government of India in the Ministry of Finance, Department of Revenue, No. 79/96-Customs, dated the 8th October, 1996 [G.S.R. 456 (E), dated the 8th October, 1996], is hereby rescinded.

Notification No. 41/99-Cus., dated 28 -4-1999.as amended by Notification No. 55/2000-Cus., dated 5-5-2000 and No.64/2002-cus dated 24-6-2002.