

## CHAPTER 98

### **Project imports; laboratory chemicals; passengers' baggage, personal importations 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, markings 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 licence 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 licence or a Customs Clearance Permit.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
9801			<p>ALL ITEMS OF MACHINERY INCLUDING PRIME MOVERS, INSTRUMENTS, APPARATUS AND APPLIANCES, CONTROL GEAR AND TRANSMISSION EQUIPMENT, AUXILIARY 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>	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
980100		-	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary 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 semifinished materials of 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 :	
		---	<b>Machinery :</b>	
98010011		---	For industrial plant project	kg.
98010012		---	For irrigation plant	kg.
98010013		---	For power project	kg.
98010014		---	For mining project	kg.
98010015		---	Project for exploration of oil or other minerals	kg.
98010019		---	For other projects	kg.
98010020		---	Components (whether or not finished or not) or raw materials for the manufacture of aforesaid items required for the initial setting up of a unit or the substantial expansion of a unit	kg.
98010030		---	Spare parts and other raw materials (including semi-finished materials or consumable stores for the maintenance of plant or project	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		98020000	LABORATORY CHEMICALS	kg.
		98030000	ALL DUTIABLE ARTICLES, IMPORTED BY A PASSENGER OR A MEMBER OF A CREW IN HIS BAGGAGE	kg.
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 AND REGULATION) ACT, 1992 (22 OF 1992) BUT EXCLUDING ARTICLES FALLING UNDER HEADING 9803	
		98041000 -	Drugs and medicines	kg.
		98049000 -	Other	kg.
9805			THE FOLLOWING ARTICLES OF STORES ON BOARD OF A VESSEL OR AIRCRAFT ON WHICH DUTY IS LEVIABLE UNDER THE CUSTOMS ACT, 1962 (52 OF 1962), NAMELY:	
		98051000 -	Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits	kg.
		98059000 -	All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products	kg.