[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No. 76/2018 – Customs

New Delhi, the 11th October, 2018

G.S.R. (E), In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 24/2005-Customs, dated the 1st March, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 122(E), dated the 1st March, 2005, namely :-

In the said notification, in the Table, for serial number 13S and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

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(1)	(2)	(3)
"13S	8517 70 10	All goods other than Printed Circuit Board Assembly (PCBA) of following goods, namely: - (a) Cellular mobile phones (b) Base station (c) Optical transport equipment (d) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS) (e) Optical Transport Network (OTN) products (f) IP Radios (g) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers; (h) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching-Transport Profile (MPLS-TP) products; (i) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products. Subject to the condition that the importer follows the procedure set out in the Customs (Imports of Goods at Concessional Rate

		of Duty) Rules 2017 and at the time of importation of the above goods furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of the Customs, as the case may be to the effect that, - (A) imported goods shall not be used in the manufacture of goods mentioned at (b) to (i) above; (B) in the event of failure to comply with (A) above, he shall be liable to pay an amount equal to the difference between the duty leviable on the imported goods but for the exemption under this notification and that already paid at the time of importation."

2. This notification shall be effective from the 12th October, 2018.

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[F.No.354/374/2018-TRU]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note: The principal notification No. 24/2005-Customs, dated the 1st March, 2005 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), *vide* number G.S.R.122(E), dated the 1st March, 2005 and last amended by notification No. 38/2018-Customs, dated the 2nd April, 2018, *vide* number G.S.R. 326 (E), dated the 2nd April, 2018.