

## Status of IDS report's findings made by Tariff Commission (2014-15 to 2018-19)

### A. Tariff Commission's findings on Inverted duty Structure which have been incorporated in the 2014-15 Budget are as under

Total no. of Products where IDS addressed 2014-15 budget: 8

Sl. No.	Products	Status as per 2014-15 Budget Announcement
1.	Mono Ethylene Glycol (one product)	Basic Custom duty on Denatured ethyl alcohol reduced to 5 percent
2.	Aluminium Ingots (one product)	Basic Custom duty on coal tar pitch reduced to 5 percent
3.	Personal computers (one product)	Inputs and components used in the manufacture of personal computers exempted from 4 percent special additional duty (SAD)., subject to fulfillment of condition no 5 annexed to notification no 12/2012- customs, dt 17/4/2012
4.	Poly Vinyl Chloride (39042110 & 39042210) (Two product)	Basic custom duty on ethylene reduced from 5 percent to 2.5 percent
5.	Ethylene Vinyl Acetate (EVA) (one product)	Specified inputs for use in the manufacture of EVA sheets exempted from custom duty
6.	Back sheet (one product)	Specified inputs used in the manufacture of backsheet exempted from custom duty
7.	7 Slewing Bearing (one product)	custom duty on Forge rings reduced from 10 percent to 5 percent , subject to fulfillment of condition 46 annexed to notification no 12/2012- customs, dt 17/4/2012

### B. Status of Tariff Commissions findings on Inverted duty structure which have been incorporated in 2015-16 budget are as under.

Total no. of Products where IDS addressed 2015-16 budget : 10

Sl. No.	Product	Status as per 2015-16 Budget announcement
1.	Machine Tool (four products)	Basic Customs Duty on specified components [8537 10 00] of CNC Lathe machines and Machining Centres, namely Ball screws [8483 40 00], Linear Motion Guides [8466 93 90] and CNC Systems has been reduced from 7.5% to 2.5%, subject to actual user condition. Notification No.12/2012-Customs, dated 17th March, 2012 as amended by notification No.10/2015-Customs, dated the 1st March 2015 [new S. Nos. 406B, 406C and 406D] refers.
2.	Pacemaker (one product)	CVD & SAD exempted on specified raw materials for use in the manufacture of pacemakers, subject to actual user condition. Notification No. 12/2012-Customs, dated 17th March, 2012 as amended vide notification No.10/2015- Customs, dated 1st March, 2015 [new S. No. 488A] refers. Further, these good have been exempted from SAD subject to actual user condition. Notification No. 21/2012- Customs, dated 17th March, 2012 as amended vide notification No.11/2015- Customs, dated 1st March, 2015 [new S. No. 14E] refers.
3.	Copper (three products)	Special Additional Duty of Customs (SAD) on melting scrap of iron or steel, stainless steel scrap for the purpose of melting, copper scrap, brass scrap and aluminium scrap has been reduced from 4% to 2%. Notification No.21/2012-Customs, dated 17th March, 2012 as amended by notification No.11/2015-Customs, dated the 1st March 2015 [new S. Nos. 78A, 79A and 79B] refers
4.	Electrical Insulators (one product)	Basic Custom Duty has been reduced from 10% to 7.5% on metal parts for use in manufacture of electrical insulators, subject to actual user condition. Notification No.12/2012-Customs, dated 17th March,

		2012 as amended vide notification No.10/2015-Customs, dated 1st March, 2015 [new S.No.334B] refers.
5.	Endoscopes (one product)	Basic Customs Duty on specified inputs for use in the manufacture of flexible medical video endoscope has been reduced from 5% to 2.5%. Notification No. 12/2012-Customs, dated 17th March, 2012 as amended vide notification No.10/2015- Customs, dated 1st March, 2015 [new S. No. 474A] refers

**C. Status of findings of Tariff Commission on Inverted Duty Structure which have been incorporated in 2016-17 budget are as follows:**

Total no. of Products where IDS addressed : 17

Sl. No.	Product	Status as per 2016-17 Budget announcement
1.	Inverted Duty Structure on Technical Textile items – Baby & Clinical (Adult) Diapers <b>(Two Products)</b>	Basic Customs duty on Super Absorbent Polymer (SAP) [3906 90 90] for manufacture of goods falling under heading 9619 [sanitary towels, tampons, napkins, diapers etc.] has been reduced from 7.5% to 5%, subject to actual user condition. S.No 242 of Notification No.12/2012-Customs, dated 17th March, 2012 as amended by notification No.12/2016-Customs, dated the 1st March, 2016 [S.No. 242] refers.  Basic Customs duty on Pulp of wood [4701-4706] for manufacture of goods falling under heading 9619 [sanitary towels, tampons, napkins, diapers etc.] has been reduced from 5% to 2.5% subject to actual user condition. S.No 260 of Notification No.12/2012-Customs, dated 17th March, 2012 as amended by notification No.12/2016-Customs, dated the 1st March, 2016 refers.
2.	Supplementary Report on Inverted Duty Structure in Capacitor Grade BOPP Film (Used as Core Dielectric Layer in Capacitor) <b>(one Product)</b>	Basic Customs duty on Polypropylene granules / resins [3902] for the manufacture of capacitor grade plastic films has been reduced from 7.5% to Nil, subject to actual user condition. Notification No.12/2012-Customs, dated 17th March, 2012 as amended by notification No.12/2016-Customs, dated the 1st March, 2016 [new S.No. 238A] refers
3.	IDS in Unsaturated Polyester Resin used in the Manufacture of Rotor Blades of Wind Operated Electricity Generators <b>(one Product)</b>	Excise duty exemption on 5 specified items for manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades for wind operated electricity generators has been withdrawn. They will now attract a concessional excise duty of 6%, for manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades for wind operated electricity generators, subject to actual user condition. Notification No.12/2012-Central Excise, dated 17th March, 2012 as amended by notification No.12/2016-Central Excise dated 1st March, 2016 [New S. No.327A, List 9A] refers.
4.	Inverted Duty Structure on Vinyl Ester Adhesive (VEA) Used in the Manufacture of Rotor Blades of Wind <b>(one Product)</b>	
5.	Inverted Duty Structure on Hardeners Used in the Manufacture of Rotor Blades of Wind Operated Electricity Generator <b>(one Product)</b>	
6.	Duty Structure Inverted Duty Structure on Epoxy Resins Used in the Manufacture of Rotor Blades of Wind Operated	

Sl. No.	Product	Status as per 2016-17 Budget announcement
	Electricity Generator <b>(one Product)</b>	
7.	Duty Structure Inverted Duty Structure on Carbon Pultrusion <b>(one Product)</b>	Basic Excise Duty on Carbon pultrusions, for manufacture of rotor blades and intermediates, parts and sub-parts of rotor blades for wind operated electricity generators, has been reduced from 12.5% to 6%, subject to actual user condition. Notification No.12/2012-Central Excise, dated 17th March, 2012 as amended vide notification No.12/2016-Central Excise dated 1st March, 2016 [New S. No. 327A, List 9A] refers.
8.	Inverted Duty Structure in Centrifugal Pumps <b>(one Product)</b>	Basic Excise Duty on 5 specified parts required for the manufacture of centrifugal pump has been reduced from 12.5% to 6%, subject to actual user condition. Notification No. 12/2012-Central Excise, dated 17th March, 2012 as amended by Notification No. 12/2016-Central Excise dated 1st March, 2016 [New S. No. 235A] refers
9.	Report on Inverted Duty Structure in Balloons <b>(one Product)</b>	Basic Customs duty on Natural latex rubber made balloons [4016 95 90, 4016 99 90] has been increased from 10% to 20%. Clause 138 (i) of the Finance Bill 2016 refers. By virtue of declaration under the Provisional Collection of Taxes Act, 1931, these changes will come into force with immediate effect. Further, Basic Customs duty of 10% has been retained for all goods other than natural rubber latex made balloons falling under tariff lines 4016 95 90, 4016 99 90.  Basic Customs duty on natural latex rubber made balloons [9503 00 90, 9505 10 00 & 9505 90 90] has been increased from 10% to 20%. Clause 138 (i) of the Finance Bill 2016 refers. By virtue of declaration under the Provisional Collection of Taxes Act, 1931, these changes will come into force with immediate effect. Further, Basic Customs duty of 10% has been retained for all goods other than natural rubber latex made balloons falling under tariff lines 9503 00 90, 9505 10 00 & 9505 90 90.
10.	Textile machineries ( <b>Seven Products</b> )	IDs in textile Machinery addressed as Tariff rate of BCD has being increased from 7.5% to 10% on 206 specified tariff lines falling in Chapters 84 and 85. Clause 138 (i) of the Finance Bill 2016 refers. By virtue of declaration under the Provisional Collection of Taxes Act, 1931, these changes will come into force with immediate effect.
	i) Carding Machine	
	ii) Combing Machine	
	iii) Blow Room Machine	
	iv) Draw Frame Machine	
	v) Speed Frame Machine	
	vi) Ring Frame Machine	
	vii)Auto Cone Winding Machine	

### Status of findings of Tariff Commission on Inverted Duty structure in Medical Devices Sector

(\*) Total no. of Medical Products studied by TC and where IDS addressed = 13

Sl. No.	Product	Status as per notification in January, 2016(*)
1.	Medical Devices sector falling under headings 9018, 9019, 9020, 9021 or 9022 (thirteen Products)	Inverted Duty Structure in Medical Devices covered under headings 9018, 9019, 9020, 9021 or 9022 addressed vide notification no. 4/2016 and 5/2016 dated 19/1/2016

### D. Status of findings of Tariff Commission on Inverted Duty Structure which have been incorporated in 2017-18 budget are as follows:

Sl. No.	Product	Status as per 2017-18 Budget announcement
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Sl. No.	Product	Status as per 2017-18 Budget announcement
1.	Cast components of Wind Operated Electricity Generator [WOEG] <b>One product</b>	<p>Basic Custom Duty (BCD) reduced from 7.5% to 5% on Catalyst [3815 90 00] and Resin [3909 40 90] for use in the manufacture of cast components of Wind Operated Electricity Generator [WOEG], subject to actual user condition. Notification No. 12/2012- Customs, dated 17th March, 2012 as amended vide Notification No.6/2017- Customs, dated 2nd February, 2017 [new S. Nos. 230C and 230D] refers.</p> <p>SAD exempted on Catalyst [3815 90 00] and Resin [3909 40 90] for use in the manufacture of cast components of WOEG, subject to actual user condition. Exemption from SAD will be valid till 30th June, 2017. Notification No. 21/2012-Customs, dated 17th March, 2012 as amended vide Notification No.4/2017- Customs, dated 2nd February, 2017 [new S. Nos. 14H and 14I] refer.</p> <p>Excise duty exempted on Catalyst [3815 90 00] and Resin [3909 40 90] for use in the manufacture of cast components of Wind Operated Electricity Generator subject to actual user condition. The exemption from excise duty will be valid till 30th June, 2017. Notification No. 12/2012-Central Excise, dated 17th March, 2012 as amended vide 13 Notification No.6/2017-Central Excise, dated 2nd February, 2017, [new S. Nos. 145 B and 145C] refers</p>
2.	Co-polymer coated MS tape/ stainless steel tape <b>One product</b>	<p>Exemption from Basic Customs duty (BCD) on Co-polymer coated MS tape/ stainless steel tape for manufacture of telecommunication grade optical fibres or optical fibre cables withdrawn. Accordingly, item No. 23 of List 5 [against S. No 149] of Notification No.12/2012-Customs, dated 17th March, 2012 is being omitted. List 5 of Notification No. 12/2012- Customs, dated 17th March, 2012 as amended vide Notification No.6/2017- Customs, dated 2nd February, 2017 refers</p> <p>10% concessional BCD is being prescribed on Co-polymer coated MS tape/stainless steel tape for manufacture of telecommunication grade optical fibres or optical fibre cables, subject to actual user condition. Notification No. 12/2012- Customs, dated 17th March, 2012 as amended vide Notification No.6/2017- Customs, dated 2nd February, 2017 [New S. No. 333D] refers</p>
3.	Reverse Osmosis (RO) membrane element for household type filters <b>One product</b>	<p>Basic Customs duty on Reverse Osmosis (RO) membrane element for household type filters falling under tariff item 8421 99 00 is being increased from 7.5% to 10%. Clause 109 (a) of Finance Bill, 2017 refers. By virtue of declaration under the Provisional Collection of Taxes Act, 1931, this increase will come into force with immediate effect.</p> <p>Excise duty on Membrane Sheet and Tricot / Shaper, falling under tariff item 3921 19 00, for use in the manufacture of Reverse Osmosis (RO) membrane for household type filters reduced from 12.5% to 6% subject to actual user condition. This concessional excise duty will be valid till 30th June, 2017. Notification No.12/2012-Central Excise dated 17th March, 2012 as amended by Notification No.6/2012-Central Excise, dated 2nd February, 2017 [new S. No. 148AAA] refers</p>

Total no. of Products where IDS addressed : 3

**E. Status of findings of Tariff Commission on Inverted Duty Structure which have been incorporated in 2018-19 budget is as follows:**

Total no. of Products where IDS addressed : 1

<b>Sl. No.</b>	<b>Product</b>	<b>Status as per 2018-19 Budget announcement</b>
1	Cochlear Implants <b>One product</b>	BCD on raw materials, parts or accessories for the manufacture of Cochlear Implants, has been reduced from 2.5% to „NIL“ , subject to actual user condition vide notification no. 6/2018-Customs, dated 2/2/2018 2018 (New S. no. 578A of refers)