

Notifications

Customs

Notification No. 18/2023- Customs

Dated 29th March 2023

The Central Government Seeks to amend notification 8/2020-Customs, dated 02.02.2020 to continue/provide health cess exemption on import of goods for use in the manufacture of X-ray machines

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)read with section 141 of Finance Act, 2020 (12 of 2020), 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), 8/2020-Customs, dated 2nd February, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 68(E), dated 2nd February, 2020 namely :-

In the said notification, in the Table

- (i) against Sl. No. 3, in column (2), the figures "564A,564B,564C" shall be omitted;
- (ii) after Sl.No. 3and the entries relating thereto, the following Sl.No. and entries shall be inserted, namely:

"4	The following goods for use in the manufacture of X-ray machines (heading 9022 14 20 or 9022 14 90), namely: - (a)Static User Interface (9018 90 99); (b)X-Ray Diagnostic Table (9022 90 40); (c)Vertical Bucky (9022 90 90); (d)X-Ray Tube Suspension (9022 90 90); (e)High Frequency X-Ray Generator (>25KHz, <500 mA) (9022 14 10); (f)X-Ray Grid (9022 90 90); (g)Multi Leaf Collimator/ Iris (9022 29 00 or 9022 90 90) (h)Medical Grade Monitor (8528 59 00); (i)Flat Panel Detector, including Scintillators (9022 90 90); (j)X-ray Tube (9022 30 00): Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022."
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For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009671/ENG/Notifications>