

**Appendix-'C'**

[See paragraph 5 (A) (vii)]

**LIST OF ITEMS NOT IMPORTABLE IN USED / SECOND HAND CONDITION**

<b>S.No.</b>	<b>Description</b>	<b>PCT Codes</b>				
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>				
1.	Boilers (excluding used boilers subject to prior approval of the Chief Inspector of Boilers provided such used boilers are certified by any of the prescribed PSI companies as listed at Appendix-H for safety and remaining life of at least 10 years).	8402.1110	8402.1120	8402.1130	8402.1190	
		8402.1200	8402.1910	8402.1920	8402.1930	
		8402.1990	8402.2000			
2.	Compressors	8414.3010,	8414.3090			
3.	Air conditioners	8415.1010	8415.1020	8405.1030	8415.1090	
		8415.2010	8415.2020	8415.2030	8415.2090	
4.	Refrigerators	8418.1000	8418.2100	8418.2900	8418.3000	
		8418.4000	8418.5000			
5.	Hand tools (hand operated / power driven) by commercial importers	Respective headings in Chapter 82. and				
		8467.1100	8467.1900	8467.2100	8467.2200	
		8467.2900	8467.8100	8467.8900		
6.	Household type and other miscellaneous machinery, items/articles and parts thereof	8413.1100	8413.2000	8413.3010	8413.3090	
		8413.6000	8414.2000	8414.5110	8414.5120	
		8414.5130	8414.5140	8414.5190	8414.5910	
		8414.5990	8414.6000	8419.2000	8421.2311	
		8421.2312	8421.2319	8421.2391	8421.2392	
		8421.2399	8421.3110	8421.3190	8421.3910	
		8421.3920	8421.3930	8421.3940	8421.3950	
		8421.3990	8422.1100	8423.1000	8424.1000	
		8424.8900	8425.4100	8427.2010		
		(Excluding fork lifters of 3 tons capacity)				8427.9000
		8433.1100	8433.1900	8442.5000	8448.3310	
		8448.3320	8448.3330	8448.3900	8450.1100	
		8450.1200	8450.1900	8452.1010	8452.1090	
		8468.1000	8469.0000	8474.1010	8474.1020	
		8474.1090	8474.2010	8474.2090	8474.3110	
		8474.3120	8474.3130	8474.3190	8474.3210	
		8474.3910	8474.3990	8474.8010	8481.1000	
		8481.2000	8481.3000	8481.4000	8481.8010	
		8481.8020	8481.8090	8482.1000	8482.2000	
		8482.3000	8482.4000	8482.5000	8482.8000	
		8483.0000	8483.1011	8483.1012	8483.1019	
		8483.1090	8483.2000	8483.3010	8483.3020	
		8483.3030	8483.4011	8483.4012	8483.4019	
		8483.4090	8483.5011	8483.5012	8483.5013	
		8483.5019	8483.5021	8483.5022	8483.5023	
		8483.5024	8483.5029	8483.5030	8483.6000	
		8483.6010	8483.6091	8483.6092	8483.6099	

S.No. (1)	Description (2)	PCT Codes (3)			
				8483.9010	8483.9020
		8484.1010	8484.1021	8484.1022	8484.1029
		8484.1090	8484.2010	8484.2020	8484.2090
		8484.9000			
7.	Machinery parts except the following: -	8401.4000	8402.9010	8402.9020	8402.9090
		8403.9000	8404.9010	8404.9090	8405.9000
	i) Machinery parts & components by industrial units.	8406.9000	8409.1000	8409.9110	8409.9121
		8409.9129	8409.9131	8409.9139	8409.9140
		8409.9151	8409.9159	8409.9160	8409.9171
		8409.9172	8409.9173	8409.9174	8409.9175
	ii) Secondhand/reconditioned parts of the plant, machinery and equipment by construction, mining and petroleum sector companies (paragraph 9(ii)(3) refers).	8409.9176	8409.9177	8409.9178	8409.9179
		8409.9180	8409.9191	8409.9192	8409.9199
		8409.9910	8409.9920	8409.9930	8409.9940
		8409.9950	8409.9961	8409.9969	8409.9971
		8409.9972	8409.9973	8409.9979	8409.9980
		8409.9991	8409.9999	8410.9010	8410.9090
		8411.9100	8411.9900	8413.9110	8413.9120
		8413.9130	8413.9140	8413.9150	8413.9190
		8413.9200	8414.9010	8414.9020	8414.9090
		8415.9011	8415.9019	8415.9021	8415.9029
		8415.9030	8415.9091	8415.9099	8416.9000
		8417.9000	8418.9100	8418.9910	8418.9920
		8418.9930	8418.9990	8419.9010	8419.9020
		8419.9090	8420.9100	8420.9900	8421.9110
		8421.9190	8421.9910	8421.9990	8422.9010
		8422.9090	8424.9010	8424.9090	8431.1000
		8431.2000	8431.3100	8431.3900	8431.4100
		8431.4200	8431.4900	8431.4300	8432.9000
		8433.9000	8434.9000	8435.9000	8436.9100
		8436.9900	8437.9000	8438.9010	8438.9090
		8439.9100	8439.9900	8440.9000	8441.9010
		8441.9090	8442.4000	8443.9000	8443.9100
		8443.9910	8443.9920	8443.9930	8443.9940
		8443.9950	8443.9990	8448.2000	8448.3110
		8448.3190	8448.3200	8448.3310	8448.3320
		8448.3330	8448.3900	8448.4210	8448.4290
		8448.4910	8448.4990	8448.5100	8448.5900
		8450.9000	8451.9000	8452.9010	8452.9090
		8453.9000	8454.9000	8466.1000	8466.2000
		8466.3000	8466.9100	8466.9200	8466.9310
		8466.9390	8466.9410	8466.9490	8467.9100
		8467.9200	8467.9900	8468.9000	8473.1000
		8473.2100	8473.2900	8473.3020	
		8473.4000	8473.5000	8474.9010	
		8474.9020	8474.9090	8475.9000	8476.9000
		8477.9000	8478.9000	8479.9010	8479.9090
		8481.9000	8482.9100	8482.9910	8482.9990
		8486.9000	8487.1000	8487.9010	8487.9090
		and also machinery parts falling under respective headings of various chapters			

S.No.	Description	PCT Codes			
(1)	(2)	(3)			
8.	Sugar plants, cement plants, oil refinery, chemical plants, thermal power plants, hydel power plants, cranes, road rollers and machine tools, manufactured locally as provided in relevant Customs General Order, as amended from time to time, except static road rollers below ten tons and above 12 tons capacity not more than 10 years old.	Respective headings			
9.	Machinery. (Chapter 85)	8504.1000	8504.2100	8504.2200	8504.2300
		8506.1000	8506.3000	8506.4000	8506.5000
		8506.6000	8506.8000	8506.9010	8506.9090
		8507.1010	8507.1020	8507.1090	8507.2010
		8507.2090	8507.3000	8507.4000	8507.8000
		8507.9000	8508.1100	8508.1900	8508.6010
		8508.6090	8508.7000	8509.4010	8509.4020
		8509.4030	8509.8000	8509.9000	8510.1000
		8510.2000	8510.3000	8510.9000	8511.1000
		8511.2000	8511.3000	8511.4011	8511.4012
		8511.4019	8511.4090	8511.5010	8511.5020
		8511.5090	8511.8010	8511.8020	8511.8090
		8511.9010	8511.9020	8511.9090	8512.1000
		8512.2011	8512.2012	8512.2019	8512.2021
		8512.2022	8512.2029	8512.2031	8512.2039
		8512.2041	8512.2042	8512.2049	8512.2051
		8512.2052	8512.2059	8512.2061	8512.2062
		8512.2063	8512.2064	8512.2069	8512.2071
		8512.2072	8512.2079	8512.2090	8512.3010
		8512.3020	8512.3090	8512.4011	8512.4012
		8512.4019	8512.4021	8512.4029	8512.4090
		8512.9010	8512.9020	8512.9030	8512.9090
		8513.1010	8513.1020	8513.1030	8513.1040
		8513.1050	8513.1090	8513.9010	8513.9090
		8514.9000	8515.9000	8516.1000	8516.2100
		8516.2900	8516.3100	8516.3200	8516.3300
		8516.4000	8516.5000	8516.6010	8516.6020
		8516.6030	8516.6090	8516.7100	8516.7200
		8516.7910	8516.7990	8516.8010	8516.8090
		8516.9000	8517.1100	8517.1210	8517.1220
		8517.1290	8517.1810	8517.1890	8517.6100
		8517.6210	8517.6220	8517.6230	8517.6240
		8517.6250	8517.6260	8517.6290	8517.6910
		8517.6920	8517.6930	8517.6940	8517.6950
		8517.6960	8517.6970	8517.6980	8517.6990
		8517.7000	8518.1010	8518.1090	8518.2100
		8518.2200	8518.2910	8518.2990	8518.3000
		8518.4000	8518.5000	8518.9000	8519.2000
		8519.3000	8519.5000	8519.8110	8519.8190
		8519.8910	8519.8920	8519.8930	8519.8990
		8521.1010	8521.1020	8521.1090	8521.9010
		8521.9090	8522.1000	8522.9000	8523.2100

S.No. (1)	Description (2)	PCT Codes (3)			
		8523.2910	8523.2920	8523.2930	8523.2940
		8523.2990	8523.4010	8523.4030	8523.4040
		8523.4050	8523.4060	8523.4090	8523.5110
		8523.5120	8523.5190	8523.5210	8523.5320
		8523.5910	8523.5990	8523.8010	8523.8020
		8523.8030	8523.8040	8523.8050	8523.8090
		8525.5010	8525.5020	8525.5030	8525.5040
		8525.5090	8525.6010	8525.6020	8525.6030
		8525.6040	8525.6050	8525.6060	8525.6070
		8525.6090	8525.8010	(excluding items at Sr.	
		No. 30 of Part-II of Appendix-B)			
		8525.8020	8525.8030	8525.8040	8525.8050
		8525.8090	8526.1000	8526.9100	8526.9200
		8527.1200	8527.1300	8527.1900	8527.2110
		8527.2190	8527.2910	8527.2990	8527.9100
		8527.9200	8527.9910	8527.9990	8528.4110
		(excluding item at S.No.12 of Part-II of Appendix-B			
					8528.4900
		8528.5900	8528.6110	8528.6190	8528.6900
		8528.7110	8528.7190	8528.7211	8528.7212
		8528.7220	8528.7290	8528.7300	8529.1010
		8529.1020	8529.1090	8529.9010	8529.9020
		8529.9030	8529.9090	8530.1000	8530.8000
		8530.9000	8531.1000	8531.2000	8531.8000
		8531.9010	8531.9020	8531.9090	8532.1000
		8532.2100	8532.2200	8532.2300	8532.2400
		8532.2500	8532.2900	8532.3010	8532.3020
		8532.3090	8532.9010	8532.9020	8532.9090
		8533.1000	8533.2100	8533.2900	8533.3100
		8533.3900	8533.4000	8533.9000	8534.0000
		8535.1000	8535.2110	8535.2190	8535.2900
		8535.3010	8535.3090	8535.4010	8535.4090
		8535.9000	8536.1000	8536.2010	8536.2020
		8536.2090	8536.3000	8536.4100	8536.4900
		8536.5010	8536.5021	8536.5022	8536.5029
		8536.5091	8536.5092	8536.5099	8536.6100
		8536.6910	8536.6990	8536.7000	8536.9010
		8536.9030	8536.9090	8537.1010	8537.1020
		8537.1090	8537.2000	8538.1000	8538.9010
		8539.9090	8539.1000	8539.2110	8539.2190
		8539.2200	8539.2910	8539.2920	8539.2990
		8539.3100	8539.3200	8539.3910	8539.3990
		8539.4100	8539.4910	8539.4920	8539.9010
		8539.9020	8539.9030	8539.9040	8539.9090
		8540.1100	8540.1200	8540.2000	8540.4000
		8540.5000	8540.6000	8540.7100	8540.7200
		8540.7900	8540.8100	8540.8900	8540.9100
		8540.9900	8541.1000	8541.2100	8541.2900
		8541.3000	8541.4000	8541.5000	8541.6000
		8541.9000	8542.3100	8542.3200	8542.3300
		8542.3900	8542.9000	8543.1000	8543.2000

S.No. (1)	Description (2)	PCT Codes (3)			
		8543.3000 (Excluding machines and apparatus for electro plating, electrolysis or electrophoresis by the industrial units provided they are not older than ten years.)			
		8543.7000	8543.9010	8543.9090	8544.1110
		8544.1190	8544.1900	8544.2000	8544.3011
		8544.3012	8544.3019	8544.3090	8544.4210
		8544.4221	8544.4222	8544.4229	8544.4290
		8544.4910	8544.4920	8544.4990	8544.6000
		8544.7000	8545.1100	8545.1900	8545.2000
		8545.9010	8545.9020	8545.9090	8546.1000
		8546.2000	8546.9000	8547.1000	8547.2000
		8547.9000	8548.9000		
10.	<p>Vehicles of chapter 87 (including likewise chassis of used automotive vehicles cut into minimum of two pieces whether or not described as steel scrap) except the following: -</p> <p>i) Dumpers designed for off highway use in CBU condition having payload capacity exceeding 5 tones <i>subject to certification by the competent Authority of exporting country or a recognized pre-shipment company listed at Appendix-H to the effect that said machinery / transport equipment(a) is compliant with Euro-III emission standards, and (b) is in good working condition/ has a remaining productive life of five years.</i></p> <p>ii) <i>Bullet proof vehicles (see Sr No. 17of Part-II of Appendix-B)</i></p> <p>iii) Armoured Security Vans H.S No.(8710.0000), (See S.No.59 of Part-I of Appendix-B).</p> <p>iv) Spraying lorries or sprinklers (8705.9000);</p> <p>v) A limited number of vehicles imported in completely built up (CBU) condition by the Export Processing Zones (EPZs) investors under special permission granted to the industrial undertaking in the Export Processing Zones (EPZs) in terms of CBR's U.O No. 1980-81, CUS-EX/5(17), dated the 11<sup>th</sup> April, 1982, read</p>	8701.1010 8701.1090 8701.2010 8701.2020 8701.2030 8701.2040 8701.2090 8701.3010 8701.3090 8701.9010 8701.9020 8701.9030 8701.9040 8701.9050 8701.9060 8701.9090 8702.1010 8702.1020 8702.1090 8702.9010 8702.9020 8702.9090 8703.1000 8703.2111 8703.2112 8703.2113 8703.2114 8703.2115 8703.2119 8703.2191 8703.2192 8703.2193 8703.2199 8703.2210 8703.2220 8703.2290 8703.2311 8703.2319 8703.2321 8703.2329 8703.2410 8703.2490 8703.3111 8703.3112 8703.3121 8703.3129 8703.3131 8703.3139 8703.3211 8703.3219 8703.3221 8703.3222 8703.3223 8703.3224 8703.3225 8703.3226 8703.3227 8703.3229 8703.3310 8703.3390 8703.9000 8704.1010 8704.1090 8704.2110 8704.2190 8704.2211 8704.2219 8704.2291 8704.2299 8704.2310 8704.2390 8704.3110 8704.3190 8704.3210 8704.3290 8704.9010 8704.9090 8705.1000 8705.2000 8705.3000 8705.4000 8705.9000 8706.0000 8707.1000 8707.9010 8707.9090 8708.1010 8708.1020 8708.1030 8708.1040 8708.1050 8708.1060 8708.1070 8708.1080 8708.1090 8708.2110 8708.2120 8708.2190 8708.2911 8708.2912 8708.2919 8708.2920 8708.2931 8708.2932 8708.2933 8708.2934 8708.2935 8708.2936 8708.2939 8708.2941 8708.2942 8708.2943 8708.2944 8708.2945 8708.2949 8708.2990 8708.3010 8708.3020 8708.3030 8708.3041 8708.3042 8708.3043 8708.3044 8708.3045 8708.4010 8708.4020 8708.4090 8708.5010 8708.5020 8708.5030 8708.5040 8708.5050 8708.5060 8708.5070 8708.5080 8708.5090 8708.7010 8708.7020 8708.7090 8708.8010 8708.8020 8708.8030 8708.8090 8708.9110 8708.9120 8708.9130 8708.9140 8708.9190 8708.9210 8708.9220 8708.9290 8708.9310			

S.No. (1)	Description (2)	PCT Codes (3)			
	with Customs General Order No. 1/83, dated the 9 <sup>th</sup> January, 1983, shall be allowed to be disposed of in tariff area after five years of their import and usage by the importing industrial undertakings on payment of leviable duties and taxes in accordance with law.	8708.9320	8708.9330	8708.9340	8708.9350
		8708.9390	8708.9410	8708.9420	8708.9430
		8708.9440	8708.9450	8708.9460	8708.9470
		8708.9480	8708.9490	8708.9500	8708.9911
		8708.9912	8708.9919	8708.9920	8708.9931
		8708.9932	8708.9933	8708.9934	8708.9935
		8708.9936	8708.9939	8708.9941	8708.9942
		8708.9943	8708.9944	8708.9945	8708.9949
		8708.9990	8709.1100	8709.1900	8709.9000
	vi) Automatic specialized mobile trolleys in wet processing textile industry (8705.9000).	8710.0000	8711.1010	8711.1090	8711.2010
		8711.2090	8711.3010	8711.3020	8711.3090
	vii) Mobile cranes/lorries (8705.1000) by industrial units subject to certification by the competent Authority of exporting country or a recognized pre-shipment company listed at Appendix-H to the effect that said machinery / transport equipment(a) is compliant with Euro-III emission standards or not older than ten years, and (b) is in good working condition/ has a remaining productive life of five years.	8711.4010	8711.4090	8711.5010	8711.5090
		8711.9010	8711.9090	8712.0000	8713.1000
		8713.9000	8714.1100	8714.1910	8714.9600
		8714.9900	8715.0000	8716.1010	8716.1090
		8716.2010	8716.2090	8716.3110	8716.3190
		8716.3910	8716.3990	8716.4010	8716.4090
		8716.8010	8716.8090	8716.9000	
	viii) Mobile clinics (See S.No.22 of Part-II of Appendix-B).				
	ix) Motorized wheel chairs (8713.0000) (see S. No 25 of Part-II of Appendix-B).				
	x) Prime movers (See S.No 23 of Part-II of Appendix-B)				
	xi) Waste disposal trucks (8704.2299, 8704.2390) (See S.No.19 of Part-II of Appendix-B)				
	xii) Fire fighting vehicles (8705.3000) (See S.No.20 of Part-II of Appendix-B)				
	xiii) Ambulances (See S.No.18 of Part-II of Appendix-B)				
11.	Auto parts	4010.3110	4010.3210	4010.3310	4010.3410
		4010.3510	4010.3610	4010.3910	7007.1110
		7007.2110	7009.1010	7009.1090	7315.1110
		8407.3100	8407.3200	8407.3300	8407.3400
		8407.9020	8408.2000	8409.9110	8409.9120
		8409.9130	8409.9140	8409.9150	8409.9160
		8409.9170	8409.9190	8409.9910	8409.9920
		8409.9930	8409.9940	8409.9950	8409.9960
		8409.9990	8413.3010	8413.3020	8413.3030
		8413.3040	8413.3050	8413.3060	8413.3090

S.No. (1)	Description (2)	PCT Codes (3)			
				8415.2000	8421.2300
		8483.3010	8483.4010	8483.5010	8483.5020
		8483.6010	8483.6090	8483.9000	8484.1020
		8485.9010	8507.1000	8511.1000	8511.2000
		8511.3000	8511.4010	8511.4090	8512.2010
		8512.2090	8512.3000	8512.4000	8539.1000
		8539.2110	8539.2910	8544.3000	8708.0000
		8714.0000	8716.9000	9029.1010	9029.1020
		9029.1090	and other respective headings		
12.	Apparatus and appliances	9001.1000	9001.2000	9001.3000	9001.4000
		9001.5000	9001.9000	9003.1100	9003.1900
		9003.9000	9004.1000	9004.9000	9005.9000
		9006.1000	9006.3000	9006.4000	9006.5100
		9006.5200	9006.5300	9006.5900	9006.6100
		9006.6900	9006.9100	9006.9900	9007.1100
		9007.1900	9007.2000	9007.9100	9007.9200
		9008.1000	9008.2000	9008.3000	9008.4000
		9008.9000	9010.5000	9010.6000	9010.9000
		9013.1000	9013.2000	9013.8000	9013.9000
		9018.3110	9018.3120	9018.3200	9018.3910
		9018.3920	9018.3931	9018.3932	9018.3933
		9018.3939	9018.3940	9018.3950	9018.3960
		9018.3970	9018.3990	9018.4100	9018.4900
		9018.5000	9018.9010	9018.9020	9018.9030
		9018.9040	9018.9050	9018.9060	9018.9070
		to 9018.9090 (excluding items mentioned at S.No. 26 of Part-II of Appendix-B)			
		9020.0010	9020.0020	9021.1000	9021.2100
		9021.2900	9021.3100	9021.3900	9021.4000
		9021.5000	9021.9000	9022.1300	9022.1400
		9022.1900	9022.2100	9022.2900	9022.3000
		9022.9000	(excluding items mentioned at S.No. 26 of Part-II of Appendix-B)		
		9028.1000	9028.2000	9028.3000	9028.9010
		9028.9020	9028.9090	9029.1010	9029.1020
		9029.1090	9029.2011	9029.2012	9029.2013
		9029.2019	9029.2020	9029.9000	9032.1010
		9032.1090	9032.2000	9032.8100	9032.8910
		9032.8920	9032.8990	9032.9000	9033.0010
		9033.0020	9033.0090		