

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

New Delhi, dated the 24<sup>th</sup> June, 2016

**Notification No. - 90 / 2016 - CUSTOMS (N.T.)**

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), and section 93A read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.110/2015-Customs (N.T.), dated the 16<sup>th</sup> November, 2015, published *vide* number G.S.R. 861 (E), dated the 16<sup>th</sup> November, 2015, namely:-

In the said notification,-

(a) in the Notes and conditions, after paragraph (24), the following paragraph shall be inserted, namely :-

“(24A) Notwithstanding anything contained in paragraph (7) above, the drawback rate specified in the said Schedule against tariff items 711301, 711302 and 711401 shall not be applicable to goods manufactured or exported availing CENVAT facility for any of the inputs or input services used in their manufacture or availing the rebate of duty paid on materials used in their manufacture or processing in terms of rule 18 of the Central Excise Rules, 2002 or manufactured or exported in terms of sub-rule (2) of rule 19 of the said Central Excise Rules, and the exporter claiming the drawback rate against said tariff items shall make appropriate declaration at the time of export.”;

(b) in the Schedule, in Chapter-71,-

(i) under heading 7113, for tariff items and the entries relating thereto, the following tariff items and entries shall be substituted, namely :-

“711301	Articles of jewellery and parts thereof, made of gold	Gms	<input type="checkbox"/> 252.30 per gram of net gold content (.995 or more purity) in the jewellery	<input type="checkbox"/> 252.30 per gram of net gold content (.995 or more purity) in the jewellery	
711302	Articles of jewellery and parts thereof, made of silver	Kg	<input type="checkbox"/> 3285.40 per kg of net silver content (.999 purity) in the jewellery	<input type="checkbox"/> 3285.40 per kg of net silver content (.999 purity) in the jewellery	
711399	Others		Nil	Nil	”.

(ii) under heading 7114, for tariff items and the entries relating thereto, the following tariff items and entries shall be substituted, namely :-

“711401	Articles made of silver	Kg	<input type="checkbox"/> 3285.40 per kg of net silver content (.999 purity) in the article	<input type="checkbox"/> 3285.40 per kg of net silver content (.999 purity) in the article	
711499	Others		Nil	Nil	”.

**[F. No. 609/35/2016-DBK]**

**(Dharmvir Sharma)  
Under Secretary to the Government of India**

Note: The principal notification No. 110/2015-Customs (N.T.), dated the 16<sup>th</sup> November, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 861(E), dated the 16<sup>th</sup> November 2015 and was last amended *vide* notification No. 22/2016-Customs (N.T.), dated the 8<sup>th</sup> February, 2016 *vide* number G.S.R. 155(E), dated the 8<sup>th</sup> February, 2016.